



Town of Concord

**Proposed budget for the fiscal year
beginning July 1, 1990**

December 1989

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December 26, 1989

The Honorable Board of Selectmen:

With this letter I submit to you the Town's Proposed Budget for FY91 (July 1, 1990 - June 30, 1991) in accordance with the Town Charter.

This operating budget may be the last one presented to you without an accompanying recommendation to have the Town proceed with a Levy Limit override under the provisions of Proposition 2 1/2. As you know, nearly all other municipalities in Massachusetts have used the "escape valve" override provision of the Proposition 2 1/2 law to meet their needs.

Where the need has been perceived by the voters as legitimate and not capable of being put off for a year, overrides have been enacted. Where unclear messages have been sent out by Town officials, or where dissension has been evident, overrides have failed.

This year's budget has been developed in the context of austerity, but with the view that the Town's residents do not yet wish to have their basic services cut to avoid an increase in the Property Tax. Indeed there are cuts proposed in some areas, including street sweeping, garbage collection, and new sidewalk construction, but the "Draconian" measures adopted by other municipalities are not proposed. We are not at the stage of calling for major layoffs or rollbacks in the level of service the taxpayers

have desired and received for many years. With State fiscal management and the Legislature beginning to move in the direction of fundamental remedies for the State's fiscal mess, the prospect of our facing a decision whether to raise taxes beyond 2 1/2 limits or to cut services drastically becomes a 50-50 proposition for next year.

You will see no major new initiatives in the FY91 Budget. Rather you will see an attempt to hold the line on the overall level of service provided, excluding garbage collection, contract street sweeping, and new sidewalk construction.

At the time this document goes to press I will receive a copy of a management study of the Community Services and Planning departments which may include recommendations which will have financial impacts. During the Budget review process I may make a further proposal to you to add a position in the Health office in order to carry out State mandates for inspectional and other health services for our citizens. If I do make that recommendation I will also recommend corresponding cuts to stay within Finance Committee guidelines.

As in FY90, a major management study is proposed for next year. This will be to examine the staffing, development, and command structure of the Fire Department. As we face the challenges of

providing fire prevention, fire suppression, and ambulance services in the face of technological improvements, we must find ways to organize our people to provide the most service for limited dollars.

The FY91 Budget, as proposed, does not seek to back off from the major initiatives taken over the past several years. The Road Improvement Program is presented at a full funding level for FY91, and a modest funding level is proposed for the Land Fund. A commitment has been made to fund our Health function at a reasonable level to respond to state mandates. The Library collection is requested to be funded at slightly above the general level of inflation. A small amount is included to make certain that the renovation of Chamberlin Park takes place.

The Town has in the past two years greatly increased the quality of its Fire Department apparatus, and the Warrant Article request for an ambulance is in line with departmental replacement schedules. Public Works vehicles are requested under a more modest schedule.

As shown on the Tax Levy Analysis page, this budget together with the Finance Committee's guideline recommendations for the schools and other "Fixed and Mandated" accounts will result in a total FY91 spending plan of \$28,313,560, up 4.98% over FY90. This spending plan will require an increase of 6.76% in the property tax levy, of which 1.76% is projected to be derived from new construction and 5% is projected to be the increase from existing property taxpayers. The

recommended Town Government budget of \$7,909,360 (town government departments plus the Land Fund allocation) is within the Finance Committee's guideline of \$7,910,000, and represents a 4.6% increase over FY90. Substantial adjustments to departmental requests were required to remain within this guideline.

The FY91 Budget document will be scrutinized carefully by Town boards and citizens who want to see the quality of life they have pursued maintained in terms of local governmental services. What has been presented to you in this document has been analyzed carefully and coordinated through the efforts of Assistant Town Manager Carol Fox and Finance Director Anthony Logalbo, with the assistance of Marie Cosgrove, Financial Analyst in the Finance Office.

Respectfully submitted,



Alan H. Edmond
Town Manager

cc: Finance Committee Members
Town Department Heads
Affected Committee Chairpersons

SUMMARY OF BUDGET HIGHLIGHTS

TOWN GOVERNMENT APPROPRIATION

FY90 \$7,909,860
 FY91 \$7,563,969

\$ Change +\$345,891
 % Change +4.57%

A salary reserve of \$303,000 has been included to cover union contracts, merit pay, reclassifications, market adjustments and a projected 3% cost of living increase.

Major changes and highlights of specific appropriation accounts are described below.

General Government

\$653,735 (+\$25,168; +4.0%)

2 Selectmen

Funds are included to carry out a management study of Fire Department staffing.

3 Legal Services

The scope and growing complexity of legal issues facing the Town requires an increase in this budget. Among the issues receiving increased attention are: affordable housing, conservation restrictions, Town code enforcement procedures.

4 A Elections

There will be two state elections during FY91, in addition to the Town election. The FY91 projected cost per poll hour is \$708.

#9 Health Department

The Department requested \$7,000 less for testing services. A management study of this department is presently being completed, and a new position may be requested as a result of the study. If such a recommendation is made during the budget review process, it will be accompanied by corresponding financing proposals.

1 0 Historic Districts Commission

\$1,000 is requested for the printing and distribution of an informational pamphlet to homeowners within the Historic District.

Finance and Administration

%678,386 (-\$27,119; -3.8%)

1 3 Personnel Administration

Funding is provided for an employee recognition program, preparation of an employee handbook, and the development of an in-house employee training program.

#16 Town House

The capital outlay request is a \$13,000 reduction from FY90. This level of funding will, however, permit needed repairs to be made.

2 8 Highway Maintenance

400 additional overtime hours are recommended as Town staff will be utilized for street sweeping instead of the contract service. \$15,000 is budgeted for safety and code compliance improvements to the Community Services Building.

1 7 Records Management

FY90 funding completed the Records Management/ Town Archives project financing.

#30 Parks and Trees

\$4,000 is added to supplement trust funds for the renovation of Chamberlin Park.

Public Safety

\$3,168,291 (+\$86,974; +2.8%)

#31 Cemetery

Sleepy Hollow North design funds are recommended as a borrowing authorization.

#18 Police Department

Capital outlay funding is increased \$41,330. Funding is provided for the replacement of four cruisers. Scheduled cruiser replacement in FY90 was financed by the "Prison Grant".

#32 Street Lighting

An added cost for power used by ballasts has been included to reflect a change in CMLP billing policy.

Community Services

\$1,876,831 (-\$18,940; -1.0%)

#33 Sidewalk Repairs

The account is cut back by \$4,200, leaving funds to perform only a minimal level of annual repair work.

#34 Equipment

Funding is raised by \$40,000, but the second half of the garage door replacement project is deferred in favor of vehicle replacements which have a higher priority.

#26 Garbage Collection

This contract service is proposed for elimination.

#36 New Sidewalk Construction

This item has been eliminated from the budget.

Human Services

\$1,172,564 (+\$17,774; +1.5%)

3 7 Library

A 5% increase in Town funding is provided for library books and materials acquisition, offsetting the decrease in state funding. This will bring Town funding to \$68,250.

4 1 Hunt Gymnasium

Funding provided in the FY90 budget for supplementary custodial services has not proven to be necessary and is not continued.

#42 Harvey Wheeler Community Center

This Center is managed by the Council on Aging Coordinator. One-third of this position is newly budgeted in the HWCC account.

#43 Council on Aging

One-third of the Coordinator position has been budgeted in the HWCC account, reflecting action taken during FY90 to reclassify the position and add facility management responsibilities.

#45 Veteran's Services

The Veteran's Services Agent is a part-time position being filled by a current Town employee. This arrangement permits a reduction in the budget.

Unclassified

\$2,645,900 (+\$261,500; +11%)

#50A Group Insurance

Substantial premium increases are anticipated, with a 15% increase expected for Health Insurance as of March 1, 1990. This is based upon actual claims experience and the continued escalation of medical service prices.

#50B Property/Liability Insurance

Recent catastrophic occurrences in South Carolina and San Francisco are expected to put upward price pressure on the nationwide insurance industry.

#55 Medicare Tax

In percentage terms, this has been one of the fastest growing budget accounts. This tax is paid to the federal government (an amount equal to the budgeted employer share is also paid by the employee).

GENERAL FUND RESOURCES

The **General Fund** is the component of the Town's finances which supports the appropriations voted by the 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
- departmental fees and charges
- use of reserves

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

Enterprises Water, Sewer, Electric (also referred to herein as "Light") and Land-fill; the full cost of these operations are paid by charges to consumers.

Special Revenue Funds established by state statute, local by-law or intergovernmental grants. Specific revenue sources are "earmarked for restricted uses. The General Fund may continue to provide some support to operations financed by Special Revenue Funds. Included in this category are the following:

- Recreation
- Cemetery
- Parking (fines and meters)

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

FY91 Resources Projected

Based upon the Finance Committee's guideline for the tax levy increase (+5% from the property tax base existing

in FY90), total resources are projected to rise by 4.98% (+\$1,344,138). Property taxes will account for 81.5% of total General Fund budget resources.

Non-property tax resources are projected at \$5,251,000. This is down sharply from actual FY89 non-property tax revenues of \$6,441,000. The principal reduction is a drop of more than \$700,000 in the level of state aid payments. The present difficulties facing the state government are being resolved, in part, from the pockets of local property taxpayers and from the curtailment of local government services. Faced with a cut in the current year (FY90) state aid announced last August, the Town acted in a Special Town Meeting held in October to reduce the budget adopted in April 1989, to increase the tax levy by an additional 1% above what had been planned and to allocate additional funds from the Town's reserves.

The bleak news from the state government continues. It now appears that the Town's FY90 share of net proceeds of the Lottery will be short \$60,000 from the amount the Town was told to expect and which it was required by state law to estimate in setting the FY90 property tax levy. A proposal of the Senate Ways and Means Committee would raise the Town's FY92 share of the MBTA deficit by about \$120,000. While this proposal did not survive through the Conference Committee process of the Legislature, it was being discussed seriously as "cost containment". It would appear that the state's present vision does not extend past Beacon Hill and the refrain "NO NEW TAXES" does not include a verse about the property tax.

For the past decade, the Town of Concord has been successful in keeping the annual base property tax increase within the confines of the general rate of consumer price inflation. The message conveyed by the state's recent actions and by this proposed budget for FY91 is that any increase in the Town's expenditures over the next several years - whether by local choice or by the edicts of higher levels of government - will be financed primarily by the property taxpayer. To the extent that the property taxpayer is unable or unwilling to maintain the present level of Town services on this financing basis, then **required/mandated** expenditures will squeeze out those programs and activities which are matters (relatively) of choice.

The principal categories of General Fund resources are discussed in further detail as follows.

A. State Aid

In recent years, about 25% of the total state government budget has been allocated to "Local Aid". This term is defined broadly in the state budget to refer both to direct aid to local governments and to other categories of state spending which are deemed to be related to local government. About four-fifths of this total is in the form of direct aid to municipalities and regional school districts.

State aid is a recognition both of the limited taxing powers granted to local government under state law and the fact that local governments are also limited in the extent to which they can independently control expenditures. In many areas, local spending is specifically or implicitly required by state and federal law (as, for example, the federal medicare tax and the state law requirement that the minimum employer contribution rate for group insurance is 50%).

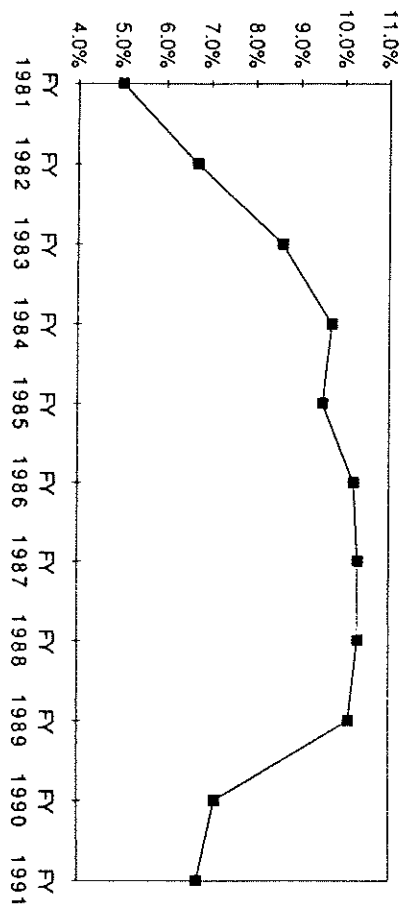
With the passage of "Proposition 2 1/2" by the state's voters in November 1980, the state government embarked upon a course which resulted in substantial growth of state aid to local governments in the ensuing years. As the table below shows, the level of state support of Concord's operating budget doubled in the five years to FY86.

reaching a level just over 10%. State aid is, however, allocated according to measures of relative need, and Concord's allocation is meager compared to the average level of state support which reached almost 50% in FY86. In the years FY87-89, state aid growth moderated and just kept pace with local budget growth. The severe cutbacks in FY90 have all but wiped out the gains of the past decade. Overall, state aid has been cut about 11% statewide, but Concord experienced almost a 27% cut, as the reductions were made in inverse proportion to measures of need. This unexpected fiscal blow precipitated the October 1989 Special Town Meeting.

The accompanying table presents Net State Aid as the difference between gross state aid receipts and the charges that are imposed upon the Town to pay for such things as the Town's share of the MBTA deficit. This is the amount actually available to support appropriations voted by Town Meeting. The FY91 budget estimate makes the precarious assumption that there will be no further cutbacks. Another round of state aid reductions could require substantial changes in the FY91 fiscal plan. Prudence, however, does not always require that we must assume the worst possible outcome. Municipal governments have already borne a major share of the state's "expenditure" reductions. A further cut in state aid levels is not supportable by any logical argument. The assumption of level funding of state aid for FY91, continuing at the sharply lower FY90 level, is deemed to be a reasonable basis for setting the FY91 Town budget.

	RECEIPTS/NET		NET		NET AID DETAIL		
	OF OFFSET	ASSESSMENTS	STATE AID	% CHANGE	\$ INCREASE	% of budget	
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%	
FY 1990	\$2,200,187	\$346,476	\$1,853,711	-26.9%	(\$681,209)	7.1%	
Projected	FY 1991	\$2,200,000	\$355,000	\$1,845,000	-0.5%	(\$8,711)	6.7%

Net state aid as % of Budget



B. Local Excise Taxes

Motor Vehicle Excise - This tax source will provide about 3.7% of total resources. In FY80, almost 10% of budget resources were provided from the motor vehicle excise. However, "Proposition 2 1/2" cut the excise tax rate by almost 70%.

Revenue from this source is highly dependent upon the number of new cars registered each year by Concord residents, because 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.

The FY90 estimate is more than 10% below actual FY89 revenue. Motor Vehicle sales tax data for calendar year 1989 (paid to the state government) indicates a significant slowdown in new car sales. This should show up at the municipal level when calendar year 1990 motor vehicle excise tax bills are issued in March, 1990.

For FY91, it is assumed that the combination of price increases and a slight improvement in new car sales will produce a revenue increase of 5%. This will still remain below the FY89 revenue level, however.

Hotel/Motel Room Occupancy - Concord has adopted this "local option" tax at the maximum allowable 4% rate, effective July 1, 1986. Revenue is dependent upon room

prices and occupancy rates. Revenue for the first half of FY90 is up 6% over the comparable prior year period.

C. Fines and Forfeitures

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

D. Use of Money and Property

The major item in this category is investment earnings on cash balances temporarily in the Town treasury.

Investment income has fluctuated widely due to changes in interest rates and average available cash balances (refer to the accompanying table). Investment income is expected to decline sharply in FY90 as interest rates have been declining from the peak of last spring and as the changes in the amount and distribution schedule of state aid will adversely affect the Town's cash flow. In addition to the state aid cut, the quarterly distribution schedule used for the past three years has been collapsed into a semiannual schedule (Dec. 31 and June 30). These changes by the state government have cost the Town about \$75,000 in earnings potential.

FY91 earnings will decline further as the Town draws upon its fund balances to support the budget.

General Fund Earnings History

Fiscal Year	Earnings	Yield	Avr. Daily Bal.
FY81	\$461,204	14.12%	\$4,043,000
FY82	\$715,277	14.15%	\$4,197,000
FY83	\$326,669	8.93%	\$4,313,000
FY84	\$397,613	9.38%	\$4,238,000
FY85	\$550,645	9.55%	\$5,768,735
FY86	\$406,980	7.68%	\$5,296,561
FY87	\$321,926	6.45%	\$4,993,264
FY88	\$479,559	7.27%	\$6,595,393
FY89	\$443,313	8.52%	\$5,203,881

E. Licenses and Permits

These charges are set locally, subject in many instances to state statute maximums. Building and inspection permit revenues were unusually high in FY88 and fell back in FY89. Landfill permit revenues are credited to the Landfill Enterprise Fund as of July 1, 1989.

F. Departmental Fees

Departments charge small amounts for a multitude of activities. Beginning July 1, 1988, Library fines have been paid into the General Fund, 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 FY91, the expenditures assumed by the Town are projected to cost \$51,850, or more than \$30,000 in excess of the book 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 predicted to occur.

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 - Through FY89, the transfer made from this fund was used to cover the Reserve Fund appropriation in the budget. As a result of a change in state law, this fund is no longer segregated. Therefore, the Reserve Fund appropriation is now made directly from "Free Cash". The Overlay Reserve account is closed out at each fiscal year end to the "Free Cash" account, which is the unreserved General Fund Balance. Overlay Reserve denote funds raised and subsequently not required to meet the cost of property tax abatements and exemptions granted.

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 unreserved 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. This policy perspective has been tested severely over the past year.

The following page 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%	1989/90	749,300 **	3.5%

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

** In addition, \$95,000 was appropriated for the Reserve Fund account.

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.

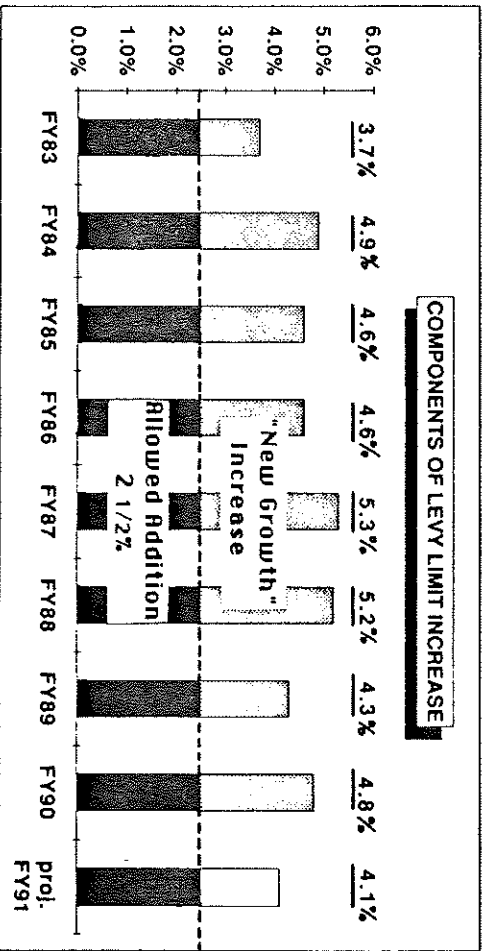
Thus, each budget is not financed entirely from current income, but rather a portion of accumulated savings is drawn upon. In some years these savings used are more than replenished from operations, while in other years the year-end returns from unexpended appropriations and revenues over estimates (if 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 limit. Thus, the limit rises each year by 2 1/2% automatically. For FY91, this will amount to \$563,358. In addition, added to this limit is the levy increase on any parcels which increase in taxable value by more than 50% or by at least \$100,000 in the case of property classified as commercial, industrial, or personal if this amount would otherwise be less than a 50% increase. The Levy Limit thus reflects the tax value of about 80% of all new growth (the remainder of new growth which does not increase the levy limit is due to minor alterations of existing residential and commercial/industrial structures).

The chart below shows the relative importance of the "new growth" increase and the allowed 2 1/2% increase. "New Growth" has fluctuated widely, ranging from a low of 1.2% in FY83 to a high of 2.8% in FY87. A considerable portion of Concord's "new growth" has been in the form of parcel subdivisions which substantially increase the taxable value of raw undeveloped land. The chart also indicates 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 town budget was less than the increase in the levy limit. Beginning in FY87, this relationship has been reversed. In each year from FY83 through FY88, "new" taxpayers provided the majority of the tax levy increase required. In FY84 and FY85, the "base" actually fell - meaning that existing taxpayers, on average, experienced lower tax bills. In FY83 and FY86, the "base" was virtually unchanged.

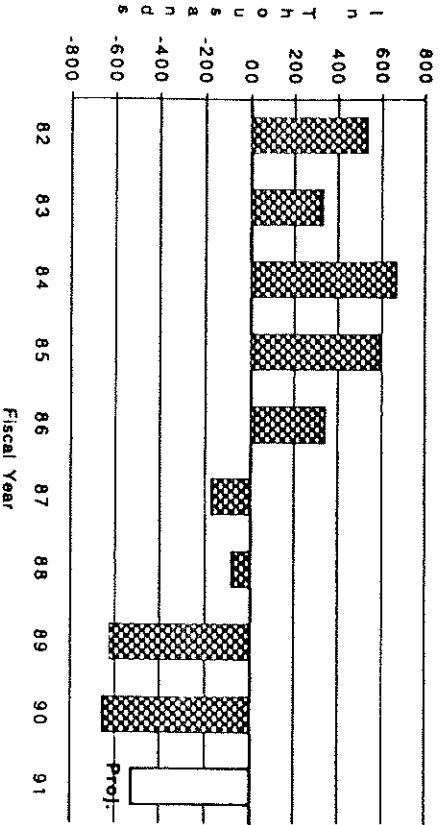
In FY89, the property tax supported almost all of the budget growth. In FY90, the property tax covered not only all budget growth but also the loss of state aid. In both years, existing taxpayers provided more than 70% of the tax levy increase, while "new" taxpayers covered less than 30% of the levy increase.

Fiscal Year	Levy Limit	Actual Levy Increase	Total	
		"Base"	"New"	
83	+3.7%	+0.1%	+1.5%	+1.6%
84	+4.9	(2.2)	+3.0	+0.8
85	+4.6	(1.5)	+2.7	+1.2
86	+4.6	+0.2	+2.9	+3.1
87	+5.3	+3.4	+3.9	+7.3
88	+5.2	+2.7	+3.6	+6.3
89	+4.3	+5.8	+2.4	+8.2
90	+4.8	+6.0	+2.5	+8.5
91	+4.1	+5.0	+1.7	+6.7
Proj.				

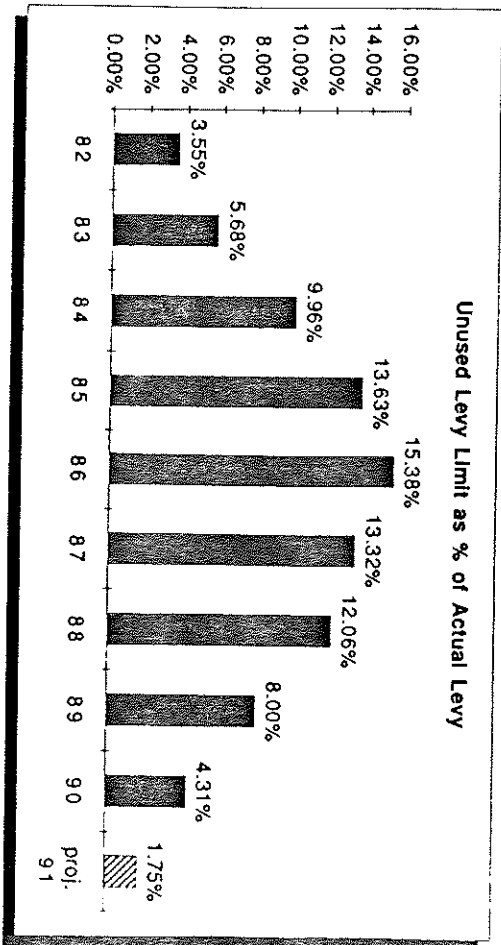
In years when the actual levy increase is less than the permitted levy increase, the unused taxing authority is not lost, but rather is carried forward. It is not money in the Town treasury, but it represents the Town's statutory capacity to raise the property tax levy in future years, within the annual levy limit. This "taxing margin" reached a peak of \$2,480,024 in FY86. Over the past four years, the actual property tax levy has increased more than the levy limit increment, drawing upon this taxing margin and reducing it to \$931,333 at present.

Change in Unused Levy Limit

FY	Add	Subtract	Ending
1982	536,405		536,405
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
1990		661,756	931,333
1991 (Projected)		526,642	404,691



As a percent of the actual tax levy, the taxing margin peaked at 15.38% in FY86 and has dropped to 4.31% in FY90.

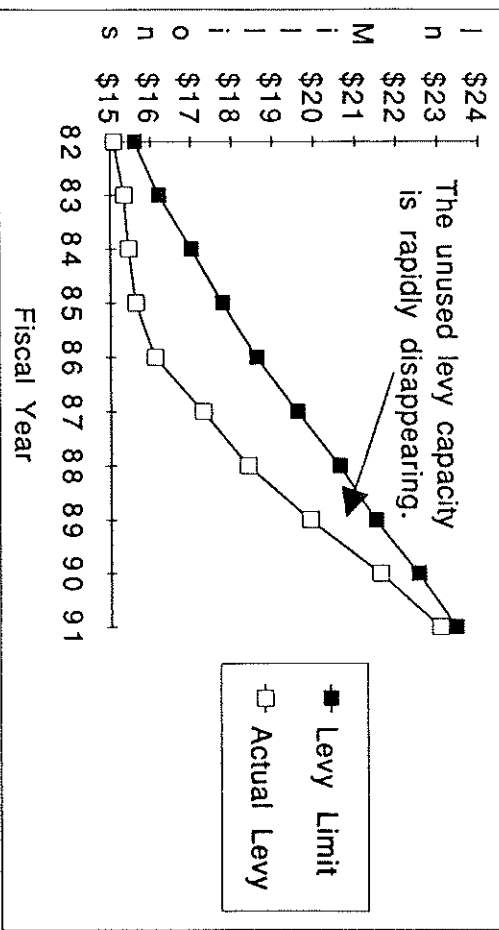


If the Finance Committee's tax levy guideline is followed, the taxing margin will drop to 1.75% as of FY91:

allowed increase (2 1/2%)	+\$	563,358
estimated new growth levy	±	370,000
subtotal	+\$	933,358
LESS projected levy increase		(\$1,460,000)
available taxing margin used for FY91 budget	\$	526,642

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

LEVY LIMIT VS. ACTUAL LEVY



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 if the Town's objective is to sustain the present level of municipal services. There are several permitted forms of a vote to exceed the annual levy limit:

- **GENERAL OVERRIDE**

A majority vote of the Board of Selectmen (3 of 5) is required to place this question on a ballot. The dollar amount of the levy limit increase must be specified and, if approved, the vote permanently increases the limit.

- **CAPITAL OUTLAY EXCLUSION**

A two-thirds vote of the Board of Selectmen (4 of 5) is required to place this question on a ballot. If approved, the dollar amount of the override is effective for one year only. This form of vote is used for a capital purchase in lieu of a borrowing authorization, and it can only be used for an expense which qualifies, under state law, for debt issuance authorization by the Town Meeting.

- **DEBT EXCLUSION**

A two-thirds vote of the Board of Selectmen (4 of 5) is

required to place this question on a ballot. If approved, the override is effective only for the duration of the specified loan. The annual debt service amount (principal and interest payment) is added to the otherwise allowable annual 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 FY91 projection is based upon the Finance Committee's guideline for the tax levy increase. If the tax levy continues to increase at a rate of 7% per year (5% base taxpayers plus 2% new growth), it is highly probable that there will be a need to consider an override vote to finance the current service level for the fiscal year beginning July 1, 1991 (the start of FY92). The size of this override vote would be determined by a number of factors which cannot now be determined with a great deal of accuracy but which would include:

- the status of state aid for both FY91 and FY92;
- the extent to which the Town may choose to alter the present level of services;
- the availability of any alternative sources of revenue, initiated within existing local powers or resulting from new powers which may be granted by the Legislature;
- The actual taxing margin remaining after the FY91 budget is adopted.

A FY92 override of 1%-2% (\$230,000-\$460,000) would be a likely range, if our present assumptions about the FY91 budget prove valid and can be extended to FY92. It can be expected that the override vote, if it proves necessary, would occur in conjunction with the Town election in March 1991, just prior to the start of the 1991 Annual Town Meeting.

Thusfar, Concord has not considered any form of levy limit override or exclusion vote. Since FY82, the Town has been able to operate within the resource limitations of "Proposition 2 1/2". It is one of a small and rapidly dwindling number of communities which can make this statement. In the long term, however, it will not be possible to continue to meet the Town's needs on a resource base where 80% of the funding is restricted to a 2 1/2% allowed growth rate and the rate of price and labor cost inflation is double this rate.

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

	Absolute Limit (1)	ANNUAL LEVY LIMIT			Actual Levy	Increase \$	Increase %	UNUSED LEVY LIMIT (5)	
		Base (3)	Allowed Additions (4)	Total				Cumulative Dollars	% of Actual Levy
Actual:									
FY82	\$16,102,981	\$15,629,937	--	\$15,629,937	\$15,093,532	(\$155,187)	-1.00%	\$536,405	3.55%
FY83	16,278,063	16,020,685	\$193,315	16,214,000	15,342,973	249,441	1.65%	871,027	5.68%
FY84	19,614,086 (2)	16,619,350	387,283	17,006,633	15,465,780	122,807	0.80%	1,540,853	9.96%
FY85	20,032,325	17,431,799	349,071	17,780,870	15,648,020	182,240	1.18%	2,132,850	13.63%
FY86	20,573,731	18,225,392	380,282	18,605,674	16,125,650	477,630	3.05%	2,480,024	15.38%
FY87	36,622,545 (2)	19,070,817	529,549	19,600,366	17,296,129	1,170,479	7.26%	2,304,237	13.32%
FY88	37,762,182	20,090,375	520,651	20,611,026	18,392,726	1,096,597	6.34%	2,218,300	12.06%
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%
FY90	54,702,711 (2)	22,039,305	495,028	22,534,333	21,603,000	1,694,328	8.51%	931,333	4.31%
Projected:									
FY91		23,097,691	370,000	23,467,691	23,063,000	1,460,000	6.76%	404,691	1.75%

FY91 projection is based upon budget guidelines set by the Finance Committee.

NOTES

(1) The "Absolute Limit" is 2 1/2% of the certified full and fair cash value of taxable property. Concord received state certification for its 1/1/81, 1/1/83, 1/1/86 and 1/1/89 revaluations. In the intervening years, the Absolute Limit is calculated to be 2 1/2% of the assessed valuation as certified annually by the Concord Board of Assessors. In accordance with Chapter 79 of the Acts of 1983, Concord will next require state certification at 100% of market value as of 1/1/92 (for FY1993).

(2) Revaluation, at three year intervals.

(3) "Base" is the prior year levy limit plus 2 1/2%, starting with the actual levy of FY81.

(4) "Allowed Additions" represents taxable parcels which increase in value by more than 50% (or by at least \$100,000 for property classified as Commercial, Industrial or Personal if this would be less than 50%), due to: new construction, alteration, subdivision, or change of use. While this is commonly referred to simply as "new construction" or "new growth", the term includes the increase in taxable value of undeveloped land due to subdivision.

The levy limit increase is the tax equivalent on this new value, at the **prior year's** tax rate(s). This is solely for the purpose of adjusting the limit. The actual tax on such parcels uses the current year rate. The total of the **base plus allowed additions** cannot exceed the Absolute Limit.

(5) This is the additional amount which could be levied without an override vote. It is the difference between the **Annual Levy Limit** and the **Actual Levy**. The Annual Levy Limit may be raised pursuant to the submission of a "General Override" ballot question by a majority vote of the **Board of Selectmen**. While Town Meeting action is not required or provided for in the state law, such concurring action has not been uncommon. A **majority** vote of the town electorate is required to approve an override.

Other forms of raising the levy limit on a temporary basis require a two-thirds vote of the Board of Selectmen and a majority vote of the electorate.

TOWN OF CONCORD
RESOURCE DETAIL - GENERAL FUND

	ACTUAL			BUDGET		PROJECTED
	FY87	FY88	FY89	FY90	FY91	
A. State Aid:						
1. State-Owned Land	349,994	--	--	--	--	
2. Veterans Abatements	--	2,625	8,275	4,050		
3. Blind Persons Abatements	--	1,137	--	--		
4. Elderly Persons Abatements	19,936	19,126	16,684	16,684		
5. School Aid (Ch. 70)	711,736	842,259	925,549	327,144		
6. Transportation of Pupils	230,385	237,428	302,971	241,070		
7. Construction of School Projects	44,429	67,350	22,919	22,920		
8. School Transportation (71A & B)	(18,349)	--	--	--		
9. Residential School Tuition	28,507	--	--	1,788		
10. Add'l Aid to Public Library	4,723	4,722	4,698	4,072		
11. Highway & Transit, Fringe MBTA	48,200	48,200	48,200	0		
12. Additional Assistance	1,057,578	1,462,578	1,141,734	1,141,734		
13. Lottery	249,750	275,043	389,973	389,973		
14. Highway Maintenance	56,535	38,800	39,781	38,683		
15. Aid to Non-MDC	--	--	--	--		
16. Veterans Benefits	8,919	10,573	9,755	12,069		
17. Regional School Assessment Reduction	25,470	--	--	--		
18. Revenue Sharing Add'l Assistance	34,089	--	--	--		
TOTAL STATE AID	2,851,902	3,009,841	2,910,539	2,200,187	2,200,000	
B. Local Excise Taxes:						
1. Motor Vehicle Excise	909,468	971,966	1,114,739	1,000,000	1,050,000	
2. Hotel/Motel Room Excise	95,117	114,280	112,877	115,000	120,000	
3. Farm Animal & Machinery	1,801	1,864	1,345	1,500	1,500	
Total Local Excise	1,006,386	1,088,110	1,228,961	1,116,500	1,171,500	
C. Fines and Forfeitures:						
1. Tax Penalties & Interest	71,489	68,996	67,196	60,000	60,000	
2. Court Fines	72,990	99,610	129,530	130,000	130,000	
Total Fines & Forfeits	144,479	168,606	196,726	190,000	190,000	

TOWN OF CONCORD
RESOURCE DETAIL - GENERAL FUND

	ACTUAL				BUDGET		PROJECTED	
	FY87	FY88	FY89	FY90	FY91	FY91	FY91	
D. Uses of Money & Property:								
1. Rental - Ripley Bldg.	6,875	5,500	5,830	--	--	--	25,000	
2. Rental - Harvey Wheeler	24,503	26,424	25,622	25,000	25,000	25,000	25,000	
3. Investment Earnings	321,926	479,559	443,264	300,000	300,000	300,000	275,000	
Total Uses of Money & Prop.	353,304	511,483	474,716	325,000	325,000	325,000	300,000	
E. Licenses & Permits:								
1. Building Permits	88,614	201,975	105,582	100,000	100,000	100,000	100,000	
2. Other Health & Inspections	60,630	83,646	80,839	75,000	75,000	75,000	75,000	
3. Alcoholic Beverage	53,870	49,565	50,230	50,000	50,000	50,000	50,000	
4. Landfill	68,538	81,668	169,000	--	--	--	--	
5. Trailer Park	1,938	1,970	1,709	1,000	1,000	1,000	1,000	
6. Miscellaneous	14,475	10,491	16,184	5,000	5,000	5,000	5,000	
Total Licenses & Permits	288,065	429,315	423,544	231,000	231,000	231,000	231,000	
F. Departmental Fees:								
1. Town Clerk	36,582	38,404	38,776	40,000	40,000	40,000	40,000	
2. Planning	10,935	13,430	11,798	12,000	12,000	12,000	12,000	
3. Collector-Treasurer	27,971	24,598	48,376	25,000	25,000	25,000	25,000	
4. Fire - Ambulance	34,655	40,228	37,995	45,000	45,000	45,000	45,000	
5. Public Safety	19,080	20,018	27,924	25,000	25,000	25,000	25,000	
6. Library - Late Fines	--	--	20,303	20,000	20,000	20,000	20,000	
7. School Department	14,530	16,671	17,155	10,000	10,000	10,000	10,000	
8. Miscellaneous	11,596	6,508	7,360	0	0	0	0	
Total Departmental Fees	155,349	159,857	209,687	177,000	177,000	177,000	177,000	
G. All Other Revenue:								
1. Payments in Lieu of Taxes (Fed.Govt., Housing Auth.)	6,958	6,213	3,036	5,000	5,000	5,000	5,000	
2. (41A) Redemptions	25,143	34,337	6,987	0	0	0	0	
3. (61A) Rollbacks	58,434	24,735	5,313	25,000	25,000	25,000	25,000	

TOWN OF CONCORD
RESOURCE DETAIL - GENERAL FUND

	ACTUAL			BUDGET		PROJECTED
	FY87	FY88	FY89	FY90	FY91	
G. All Other Revenue: (Cont.)						
4. (61) Withdrawal	0	0	0	0	0	0
5. Forest Land	805	0	0	0	0	0
Total Other	91,340	65,285	15,336	30,000	30,000	
TOTAL LOCAL (B-G)	2,038,923	2,422,656	2,548,970	2,069,500	2,099,500	
H. Fund Transfers:						
1. Fed. Revenue Sharing	120,000	29,000	1,450	0	0	0
2. Land Fund	---	9,000	44,922	37,875	21,500	
3. Overlay Reserve	75,000	75,000	85,000	---	---	
4. Municipal Light in Lieu	183,000	190,000	200,000	215,000	220,000	
5. Stabilization Fund	---	---	---	---	---	
6. Free Cash	---	---	---	95,000	110,000	
TOTAL FUND TRANSFERS	378,000	303,000	331,372	347,875	351,500	
I. FREE CASH TO REDUCE TAX RATE	849,257	600,000	650,000	749,300	600,000	
J. Property Tax:						
Base	16,766,580	17,872,075	19,533,213	21,107,942	22,693,000 *	
New Construction (adjustment to levy limit)	529,549	520,651	375,459	495,058	370,000	
TOTAL PROPERTY TAX	17,296,129	18,392,726	19,908,672	21,603,000	23,063,000	
GRAND TOTAL	23,414,211	24,728,223	26,349,553	26,969,862	28,314,000	
GENERAL FUND RESOURCES	=====	=====	=====	=====	=====	

* FY91 Property Tax Base projects a 5% increase to existing taxpayers.

AUTHORIZED AND UNISSUED DEBT
@ 1/1/90

Town Meeting Vote	Purpose	Debt Amount Authorized	Expected Issuance
Art.19,1984	Sewer Lateral Extension	\$195,000	To be rescinded
Art.20,1984	Sewer Treatment Plant	462,165	To be rescinded
Art.29,1984	Public Works Facilities Site Improvements	150,000	Spring,1992
Art.20,1985	Water-Nagog Pond Intake	430,000	Undetermined
Art.14,1987 Art.13,1988	Landfill Improvements	990,000	March,1990
Art.26,1988	Land Acquisition (agricultural preservation)	600,000	Spring,1991-\$150,000 (balance in future years)
Art.11,1989	Departmental Equipment	265,000	March,1990
Art.15,1989	School Bldg. Improvements (asbestos removal)	330,000	March,1990-\$300,000 (balance to be rescinded)
Art.16,1989	School Bldg. Improvements (elevator-handicapped access)	183,500	March,1990-\$180,000 (balance to be issued as short-term note)
Art.20,1989	Road Reconstruction	700,000	March,1990
Art.22,1989 Art.24,1989	Sewer Improvements (lateral extensions)	5,675,000	Contingent upon state construction grant. Not expected.
		----- \$9,980,665 =====	

SUMMARY OF ANTICIPATED DEBT ISSUANCE, SPRING 1990

	<u>tax supported</u>	<u>revenue supported</u>
Landfill improvement		\$990,000
Public Safety Equipment		
o Fire pumper	\$ 190,000	
o Police communications	75,000	
School Building Renovations		
o asbestos removal	300,000	
o handicapped access	180,000	
Road Improvements	<u>200,000</u>	
	\$1,445,000	\$990,000

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

Tax supported	\$5,597,500
Revenue supported	<u>\$3,382,500</u>
	\$8,980,000

This will be the **highest** year-end debt level ever recorded for the Town of Concord.

Projected 6/30/90 debt outstanding:

per capita*	\$545.23
as % of assessed value**	0.41%

* based upon 7/86 federal census estimate (16,470)
 ** FY90 assessed value \$2,188,108,438

At 6/30/88 (the most recent available summary data), the average debt level of Massachusetts municipalities was:

<u>Moodys' rating</u>	<u>per capita</u>	<u>% of assessed value</u>
Aaa	(7)	0.45%
Aa1	(2)	0.42%
Aa	(35)	0.43%
A1	(49)	0.64%
A	(106)	0.86%

Concord's rating was raised from **Aa to Aa1** in June 1984 and to **Aaa** in November 1987 (the first addition to the ranks of "Triple-A" communities since 1975). While Concord's per capita debt level is fairly high, its capacity to handle this debt load (as measured by relative property value) and its debt management policy which focuses on rapid retirement of principal and limiting annual debt service (principal and interest) expense to a range of about 5% of the total budget have contributed to a favorable credit rating. As with an individual's credit rating, the municipality's rating affects the cost of borrowing. Generally, the higher the credit rating, the lower the interest cost which lenders will demand.

There are, of course, factors which affect credit standing which are beyond the influence of the Town government. These include the general condition of the local and regional economy and the fiscal condition of the state government (particularly as this relates to the level of state financial support for local governments). While only 7% of Concord's operating budget is supported by state aid (compared to about 40% as the average level of support for all municipalities in the state), recent and potential reductions in state aid create a situation which may result in widespread credit downgrades over the course of the next year. The result of such downgrades, should they occur, would be higher interest costs and correspondingly fewer dollars available for capital project purposes.

**RECOMMENDED BORROWING AUTHORIZATIONS
 1990 TOWN MEETING**

Tax supported:	Ambulance replacement	\$ 85,000
	Road Improvements	\$700,000
	Underground fuel tanks (CPS)	\$300,000
	Facilities design/engineering	\$140,000*
Water Fund:	Water Meter replacement	\$300,000
	Robinson Well development	\$525,000
Recreation:	Summer Swim facility	\$145,000

(* Keyes Road \$100,000, Sleepy Hollow Cemetery \$40,000)

CURRENT DEBT AS OF JUNE 30, 1989

YEAR	PRINCIPAL OUTSTANDING		FISCAL YEAR	ALL DEBT			TAX SUPPORTED		
	ALL DEBT	TAX SUPPORTED		PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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

NOTE: This table shows existing debt outstanding and the debt repayment schedule. "All Debt" includes debt supported by user charge revenues (water, sewer, electric).

It does not project future sales. Refer to the "Debt Service Appropriation" account page. The projected sale of \$2,435,000 in March, 1990 (\$1,445,000 tax supported) will bring outstanding debt to \$8,980,000 (\$5,597,500 tax supported) on June 30, 1990.

TAX LEVY ANALYSIS

	FY88 BUDGET (7/1/87-6/30/88)	FY89 BUDGET (7/1/88-6/30/89)	FY90 BUDGET (7/1/89-6/30/90)	FY91 PROPOSED (7/1/90-6/30/91)
RECEIPTS:				
State Aid (net of offset receipts)	\$3,001,509	\$2,864,009	\$2,200,187	\$2,200,000
Motor Vehicle Excise	900,000	965,150	1,000,000	1,050,000
Municipal Receipts	1,058,000	1,123,000	1,069,500	1,049,500
Federal Revenue Sharing	29,000	1,450	-0-	-0-
Available Funds and CMLP Transfer	274,000	329,922	347,875	351,500
Free Cash Transfer	600,000	650,000	749,300	600,000
SUBTOTAL	\$5,862,509	\$5,933,531	\$5,366,862	\$5,251,000
Property Tax	18,392,726	19,908,672	21,603,000	23,062,560
TOTAL	\$24,255,235	\$25,842,203	\$26,969,862	\$28,313,560

	FY88 BUDGET (7/1/87-6/30/88)	FY89 BUDGET (7/1/88-6/30/89)	FY90 BUDGET (7/1/89-6/30/90)	FY91 PROPOSED (7/1/90-6/30/91)
EXPENDITURES:				
FIXED AND MANDATED				
Without Town Meeting Vote:				
State Assessments (net)	\$598,830	\$329,089	\$349,696	\$355,000
Snow and Overlay Deficits	159,247	108,870	-0-	100,000
Overlay (current)	255,952	200,592	420,674	235,000
Court Judgements	6,656	-0-	-0-	-0-
With Town Meeting Vote:				
Debt Service	1,073,241	1,380,000	1,394,000	1,394,000
Insurance, Retirement, Worker's Compensation, Medicare	1,919,250	2,070,800	2,227,800	2,468,200
SUBTOTAL, FIXED AND MANDATED	\$4,013,176	\$4,089,351	\$4,392,170	\$4,552,200

	FY88 BUDGET (7/1/87-6/30/88)	FY89 BUDGET (7/1/88-6/30/89)	FY90 BUDGET (7/1/89-6/30/90)	FY91 PROPOSED (7/1/90-6/30/91)
OPERATING BUDGETS				
Town Government (w/Marrant Articles)	\$6,382,088	\$7,005,871	\$7,463,969	\$7,809,360
Public School	8,615,542	9,120,548	9,729,672	10,350,000 (a)
Regional High School (Assessment)	4,590,810	4,848,465	5,007,615	5,248,000 (a)
MinuteMan Voc.Tech. (Assessment)	247,063	273,246	272,364	250,000 (b)
Land Acquisition Program	400,000	500,000	100,000	100,000
Other	6,556	4,722	4,072	4,000 (c)
SUBTOTAL, OPERATING BUDGETS	\$20,242,059	\$21,752,852	\$22,577,692	\$23,761,360
TOTAL	\$24,255,235	\$25,842,203	\$26,969,862	\$28,313,560

TAX RATE (per \$1,000 Assessed Valuation)	FY88 BUDGET (7/1/87-6/30/88)	FY89 BUDGET (7/1/88-6/30/89)	FY90 BUDGET (7/1/89-6/30/90)	FY91 PROPOSED (7/1/90-6/30/91)
Residential	\$11.89	\$12.61	\$9.72	\$10.21 (d)
Open Space	10.11	10.72	8.27	8.68
Commercial/Industrial/Personal Property	14.04	14.60	10.82	11.36

- (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 FY90 classification policy

EXPLANATION OF BUDGET PRESENTATION

- This budget presents 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, the presentation includes these funding sources in order to convey more complete information.
- 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.

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Acct. #	Description	FY 88 Expense	FY 89 Expense	FY 90 Approp.	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
Town Government							
1-11	General Government	490,227	616,980	628,567	666,770	653,735	
12-17	Finance & Administration	581,615	630,358	705,505	678,931	678,386	
18-22	Public Safety	2,719,725	2,942,614	3,081,317	3,351,964	3,168,291	
23-36	Community Services & Facilities	1,644,621	1,607,662	1,582,981	2,065,592	1,595,684	
37-49	Human Services	942,149	1,046,643	1,154,790	1,228,235	1,172,564	
51	Town Employee Benefits	76,817	61,709	61,600	67,700	67,700	
53	Reserve Fund	195,264	130,838	95,000	110,000	110,000	
104	Special Articles	50,000	120,000	90,000	60,000	60,000	
101	Land Fund	400,000	500,000	100,000	100,000	100,000	
	Subtotal	<u>7,100,418</u>	<u>7,656,804</u>	<u>7,499,760</u>	<u>8,329,192</u>	<u>7,606,360</u>	
57	Plus Reserve for Salary Increases	--	--	64,209	303,000	303,000	
	Less Reserve Fund Transfer	(195,264)	(130,838)	--	--	--	
	Total Town Government	<u>6,905,154</u>	<u>7,525,966</u>	<u>7,563,969</u>	<u>8,632,192</u>	<u>7,909,360</u>	
Joint Town-School							
50A	Health/Life/Dental Insurance	560,000	646,800	750,000	866,000	866,000	
50B	Property/Liability Insurance	218,750	227,000	256,000	275,000	275,000	
52	Unemployment & Worker's Comp.	40,399	35,000	25,000	30,000	30,000	

Account Function: ALL ACCOUNTS

APPROPRIATION SUMMARY (Cont.)

Account # ALL

Acct.#	Description	FY 88 Expense	FY 89 Expense	FY 90 Approp.	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Joint Town-School (Cont.)						
54	Retirement	1,088,047	1,093,989	1,124,000	1,200,000	1,200,000	
55	Social Security & Medicare	30,634	50,317	72,800	97,200	97,200	
56	Debt Service	1,062,324	1,238,157	1,394,000	1,394,000	1,394,000	
	Total Joint Town-School	<u>3,000,154</u>	<u>3,291,263</u>	<u>3,621,800</u>	<u>3,862,200</u>	<u>3,862,200</u>	
104	State Aid: Roads Program			140,981	140,981	140,981	
102-105	Borrowing: General Fund			1,478,500	1,225,000	1,225,000	

Acct. #	Account Name	FY 88 Expense	FY 89 Expense	FY 90 Approp.	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
1	Moderator	150	107	150	150	150	
2	Selectmen	96,246	124,748	133,923	133,068	130,969	
3	Legal Services	72,006	118,861	86,000	100,000	100,000	
4A	Elections	10,024	17,997	10,360	22,312	22,312	
4B	Registrars	14,188	17,794	14,400	12,212	12,212	
5	Town Meeting & Reports	22,766	24,763	22,600	25,800	25,800	
6	Planning Department	90,000	99,917	108,439	109,033	107,700	
7	Board of Appeals	24,203	27,274	29,548	29,863	29,863	
8	Inspections	109,606	121,981	131,068	146,676	138,422	
9	Health	40,903	53,830	81,269	75,521	74,441	
10	Historic Districts Commission	5,263	5,367	6,310	7,635	7,366	
11	Out-of-State Travel	4,872	4,341	4,500	4,500	4,500	
	Total Appropriation	490,227	616,980	628,567	666,770	653,735	

Acct.#	Account Name	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
1	Moderator	150	107	150	150	150	
2	Selectmen	159,771	194,273	212,572	221,781	218,281	
3	Legal Services	72,006	118,861	86,000	100,000	100,000	
4A	Elections	10,997	20,041	10,360	24,058	24,058	
4B	Registrars	17,568	21,569	18,400	15,612	15,612	
5	Town Meeting & Reports	22,766	24,763	22,600	25,800	25,800	
6	Planning Department	98,087	108,385	117,869	119,817	118,352	
7	Board of Appeals	24,203	27,274	29,548	29,863	29,863	
8	Inspections	109,606	121,981	131,068	146,676	138,422	
9	Health	44,641	57,828	87,201	82,144	81,064	
10	Historic Districts Commission	5,263	5,367	6,310	7,635	7,366	
11	Out-of-State Travel	4,872	4,341	4,500	4,500	4,500	
	Total Budget	569,930	704,790	726,578	778,036	763,468	

FUNDING SUMMARY:

Appropriation	490,227	616,980	628,567	666,770	653,735	
Light Fund	37,370	40,757	46,050	47,951	47,206	
Water Fund	18,636	20,206	23,507	35,622	35,143	
Sewer Fund	17,627	19,149	22,329	17,509	17,270	
Parking Meter Fund	1,717	1,879	2,125	2,218	2,183	
School Department	3,380	3,775	4,000	3,400	3,400	
State Reimbursement	973	2,044	0	1,746	1,746	
Landfill Fund	--	--	--	2,820	2,785	
	569,930	704,790	726,578	778,036	763,468	

Account Function: GENERAL GOVERNMENT

Account Name: MODERATOR

Account # 1

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	50	50	50	50	50	
5200/ 5300	Purchase of Services	70	33	50	50	50	
5400/ 5500	Supplies	0	24	50	50	50	
5700	Other Charges and Expenses	30	0	0	0	0	
	Total	150	107	150	150	150	

EXPENSE DETAIL:

FUNDING:

Appropriation Only

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	135,666	159,855	176,822	185,341	185,341	
5200/ 5300	Purchase of Services	13,070	19,797	24,200	24,550	21,050	
5400/ 5500	Supplies	2,929	3,716	3,300	3,300	3,300	
5700	Other Charges and Expenses	8,106	10,406	8,250	8,590	8,590	
5800	Capital Outlay	0	499	0	0	0	
	Total	159,771	194,273	212,572	221,781	218,281	

EXPENSE DETAIL:

All expenses are routine and either level funded or have been reduced. Included is \$12,000 for a management study of public safety operations, and \$5,000 for the Affordable Housing initiative.

FUNDING:	FY90 Budget	FY91 Recommend	% Change FY 90-91
Appropriation	133,923	130,969	-2.2%
Light Fund	42,514	43,655	2.7%
Water Fund	17,005	26,194	54.0%
Sewer Fund	17,005	13,097	-23.0%
Parking Meter	2,125	2,183	2.7%
Landfill	--	2,183	--
	212,572	218,281	2.7%

COMMENTS: Other funding as % of total budget -

	FY90	FY91
Light Fund	20%	20%
Water Fund	8%	12%
Sewer Fund	8%	6%
Parking Meter	1%	1%
Landfill	--	1%
Total	37%	40%

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Town Manager	N/A	1.0	75,283	1.0	79,025	
	Assistant Town Manager	MP-9	1.0	48,250	1.0	51,744	
	Executive Secretary	ACL-6	1.0	28,733	1.0	28,848	
	Secretary to the Board of Selectmen	ACL-5	1.0	23,456	1.0	24,624	
5113	Board of Selectmen	N/A	5.0	1,100	5.0	1,100	
				176,822		185,341	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5200/ 5300	Purchase of Services	72,006	118,861	86,000	100,000	100,000	

EXPENSE DETAIL:

FY89 expenses included approximately \$30,000 related to Concord Commons and \$89,000 for routine legal matters.

Billings for the first four months of FY90 have totalled over \$44,000 and reflect a wide range of legal matters involving numerous Town Boards. Legal fees related to the Special Town Meeting exceeded \$5,000.

The recommended budget for FY91 assumes no major litigation.

FUNDING:

Appropriation Only - 16.3% Increase

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	2,372	6,040	1,460	8,544	8,544	
5200/ 5300	Purchase of Services	7,715	12,770	7,600	13,314	13,314	
5400/ 5500	Supplies	910	1,231	800	1,650	1,650	
5700	Other Charges & Expenses	0	0	500	550	550	
	Total	10,997	20,041	10,360	24,058	24,058	

EXPENSE DETAIL:

This budget varies in accordance with the number of scheduled elections. In FY91, there will be two state elections (primary and final in fall 1990) and one town election (March, 1991). In FY90, only the town election is scheduled to occur. Polling hours are 12 noon - 8:00 P.M. for town elections and 7AM - 8 PM for state elections. Prior to enactment of Ch. 503 of the Acts of 1983, the polls were opened at 10 AM for state elections. Under the provisions of the "Proposition 2 1/2" Initiative Statute passed by the voters in 1980, the state is required to pay the cost of mandating that polls would open three hours earlier.

Cost per polling hour:

FY87	FY88	FY89	FY90 (est)	FY91 (est)
\$461	\$524	\$589	\$732	\$708

(FY90 excludes the \$4,000 cost of voting machine overhaul from the "cost per polling hour".)

FUNDING:	FY90 Budget	FY91 Recommend	% Change FY 90-91
Appropriation	10,360	22,312	115.4%
State Reimb.	0	1,746	--
	10,360	24,058	132.2%

COMMENTS:

11/4/86	State Elec. (Governatorial)	Voter Turnout
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
3/27/89	Town Election	2,408

Cost per vote cast: FY88 \$1.48, FY89 \$1.50

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	3,615	4,549	3,300	8,812	8,812	
5200/ 5300	Purchase of Services	12,984	15,927	14,000	5,700	5,700	
5400/ 5500	Supplies	969	1,093	1,100	1,100	1,100	
	Total	17,568	21,569	18,400	15,612	15,612	

EXPENSE DETAIL:

The Board of Registrars conducts the Annual Census, compiles voting lists and prints the Street List book. Most of this budget (\$10,212) is to pay for the annual Town Census. The School Department bears a one-third share of the Census expense.

Automation presently being undertaken by the Town Clerk will give us in-house capability to manage the Town Census and voter records, saving about \$3,000 from the comparable Service Bureau cost.

5100: Census workers 750 hours @ \$5.75
 Data entry 450 hours @ \$10 (in place of service bureau)
 5200/5300: Census mailing \$1,400
 Street List printing 3,500

FUNDING:	FY90 Budget	FY91 Recommend	% Change FY 90-91
Appropriation	14,400	12,212	-15.2%
School Dept.	4,000	3,400	-15.0%
	18,400	15,612	-15.2%

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

COMMENTS:

Registered voters @ 8/4/89 10,011
 Registered voters @ 11/3/88 10,621
 Census of residents @ 1/1/89 15,662
 Federal Census 1980 16,293
 Federal Census estimate, July 1986 16,470

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	2,541	2,199	1,500	2,000	2,000	
5200/ 5300	Purchase of Services	20,182	22,473	20,900	23,700	23,700	
5400/ 5500	Supplies	43	91	200	100	100	
	Total	22,766	24,763	22,600	25,800	25,800	

EXPENSE DETAIL:

5100 - Overtime for Police and Community Services Departments Staff.
5200/5300 -

	Town Meeting (\$6,200)	Town Reports (\$17,500)
\$3,000 - Sound system rental (4 nights)	Printing - Town Report	\$5,000
1,000 - Tellers (42 hours per night)	Warrant	3,000
	FinCom	3,500
	Other	1,500
2,000 - Postage (Warrant & FinCom Report)	Editing - Town Report	\$3,000
200 - Advertising	FinCom	1,500

UNIT COST (Printing Only):

	# of copies	1988	1989	Est 1990	Est 1991
Town Report	2,250	\$1.44	\$1.82	\$2.00	\$2.22
Warrant	6,500	0.34	0.42	0.42	0.46
FinCom Report	6,500	0.40	0.48	0.51	0.54
Town Meeting Traditions	2,000	0.58	0.70	(Inventory)	

FUNDING:

Appropriation Only

COMMENTS:

This budget anticipates a 4-day Annual Town Meeting. Each additional session would cost about \$1,500. A one-day Special Town Meeting would cost approximately \$5,000.

Budget increase provides for higher cost of sound system rental (+\$1,000) and editorial services for FinCom report (\$1,500). The 1989 FinCom report won a first-place award from the Association of Town Finance Committees.

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	91,423	103,677	112,599	112,714	112,714	
5200/ 5300	Purchase of Services	3,192	2,979	3,100	4,390	3,350	
5400/ 5500	Supplies	1,495	421	1,150	1,375	950	
5700	Other Charges and Expenses	1,517	1,308	1,020	1,338	1,338	
5800	Capital Outlay	460	0	0	0	0	
	Total	98,087	108,385	117,869	119,817	118,352	

EXPENSE DETAIL:

5200/5700: All expenses are routine and most are level funded. Expenses include \$1,300 for the telephone, \$600 for printing, and \$950 for office supplies and publications.

FUNDING:	FY90 Budget	FY91 Recommend	% Change FY90-91
Appropriation	108,439	107,700	-0.7%
Light Fund	3,536	3,551	0.4%
Water Fund	3,536	4,734	33.9%
Sewer Fund	2,358	2,367	0.4%
	117,869	118,352	0.4%

COMMENTS:

Other funding as % of total budget:

	FY90	FY91
Light Fund	3%	3%
Water Fund	3%	4%
Sewer Fund	2%	2%
Total	8%	9%

Account Function: GENERAL GOVERNMENT

Account Name: PLANNING SALARIES

Account # 6

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Town Planner	MP-8	1.0	50,183	1.0	50,183	
	Project Planner I	MP-3	1.0	33,661	1.0	33,661	
	Secretary I	ACL-5	1.0	27,155	1.0	27,270	
			3.0	110,999	3.0	111,114	
5190	Tuition Reimbursement			1,600		1,600	
				112,599		112,714	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	TOWN Manager Recommend	Selectmen Recommend
5100	Personal Services	22,766	24,759	27,298	27,298	27,298	
5200/ 5300	Purchase of Services	1,430	2,203	1,950	2,300	2,300	
5400/ 5500	Supplies	7	263	250	215	215	
5700	Other Charges and Expenses	0	49	50	50	50	
	Total	24,203	27,274	29,548	29,863	29,863	

EXPENSE DETAIL:

5200/5700: All expenses are routine and most accounts are level funded. \$350 is included for printing of application forms and \$1500 for advertising.

FUNDING:

Appropriation Only - 1.1% increase

COMMENTS:

Account Function: GENERAL GOVERNMENT

Account Name: BOARD OF APPEALS SALARIES

Account # 7

Sa1. Code	Position Title	Sa1. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Secretary I	ACL-5	1.0	27,298	1.0	27,298	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	76,824	90,886	98,503	99,436	99,436	
5200/ 5300	Purchase of Services	32,500	30,467	28,300	36,375	33,441	
5400/ 5500	Supplies	189	628	2,200	3,680	3,480	
5700	Other Charges and Expenses	93	0	2,065	2,185	2,065	
5800	Capital Outlay	0	0	0	5,000	0	
	Total	109,606	121,981	131,068	146,676	138,422	

EXPENSE DETAIL:

All expenses are routine and include \$28,000 for inspection services (i.e., electrical, plumbing, etc.); \$3,196 for routine copier costs for three offices (formerly covered by Community Services); \$150 for safety apparel.

FUNDING:

Appropriation Only - 5.6% increase

COMMENTS:

The Inspections Division, formerly in the Community Services Department, is now assigned to the Town Manager's Office, reporting to the Assistant Town manager. This is the second fiscal year in which all operations are carried out independent of any other budget.

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Building Inspector/Zoning Enforcement Officer	MP-6	1.0	39,092	1.0	39,140	
	Local Inspector/Engineering Inspector	MP-4	1.0	34,787	1.0	34,798	
	Secretary I	ACL-5	1.0	24,624	1.0	25,498	
			3.0	98,503	3.0	99,436	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	37,731	40,730	59,326	60,214	60,214	
5200/ 5300	Purchase of Services	6,810	15,881	24,800	19,030	17,950	
5400/ 5500	Supplies	100	1,107	1,350	1,900	1,900	
5700	Other Charges and Expenses	0	110	725	1,000	1,000	
5800	Capital Outlay	0	0	1,000	0	0	
	Total	44,641	57,828	87,201	82,144	81,064	

EXPENSE DETAIL:

5200/5700: All expenses are routine and most are level funded. Included is \$3,000 for testing services (White Pond, milk and retail food, and SDS testing). Costs for inspection services include \$8,000 for the state mandated restaurant inspections; two inspections per facility are conducted annually. Also included is \$250 for license and permit books.

COMMENTS:

The Board of Health is now a division of the Town Manager's Office, reporting to the Assistant Town Manager. It was formerly a division of the Community Services Department. This is the second fiscal year in which all operations are carried out independent of any other budget.

FUNDING:	FY90 Budget	FY91 Recommend	% Change FY 90-91
Appropriation	81,269	74,441	-8.4%
Water Fund	2,966	4,215	42.1%
Sewer Fund	2,966	1,806	-39.1%
Landfill	--	602	--
	87,201	81,064	-7.0%

COMMENTS: Other funding as % of Salaries only:

	FY90	FY91
Water Fund	5%	7%
Sewer Fund	5%	3%
Landfill	--	1%
	10%	11%

The charges to the Landfill Enterprise Fund are based on the Health Department's involvement in hazardous waste collection activities.

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Public Health Officer	MP-6	1.00	43,998	1.00	44,123	
	Principal Clerk	ACL-3	.75	15,328	.75	16,091	
			1.75	59,326	1.75	60,214	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	TOWN Manager Recommend	Selectmen Recommend
5100	Personal Services	4,678	4,689	5,109	5,165	5,165	
5200/ 5300	Purchase of Services	585	596	981	2,150	1,981	
5400/ 5500	Supplies	0	82	220	320	220	
5700	Other Charges and Expenses	0	0	0	0	0	
	Total	5,263	5,367	6,310	7,635	7,366	

EXPENSE DETAIL:

5200/5700: All expenses are routine and most accounts are level funded. The exception is an additional \$1,000 to print an information brochure for residents and businesses within the Historic District.

FUNDING:

Appropriation Only - 16.7% increase

COMMENTS:

Account Function: GENERAL GOVERNMENT | Account Name: HISTORIC DISTRICTS COMM. SALARIES | Account # 10

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Principal Clerk	ACL-3	0.25	5,109	0.25	5,165	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5700	Out-of-State Travel -- A11 Departments	4,872	4,341	4,500	4,500	4,500	

EXPENSE DETAIL:

This account covers all expenses for out-of-state travel. Staff expenses covered by utilities are not included.

FUNDING:

Appropriation Only

COMMENTS:

Acct. #	Account Name	FY 88 Expense	FY 89 Expense	FY 90 Approp.	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
12	Finance Committee	1,073	1,225	1,225	1,225	1,225	
13	Personnel Administration	51,967	57,734	59,313	69,889	69,344	
14A	Treasurer-Colllector	148,632	158,115	166,604	170,965	170,965	
14B	Town Accountant	72,896	83,005	84,133	83,624	83,624	
14C	Assessors	117,566	136,515	135,376	137,196	137,196	
14D	Town Clerk	75,973	79,284	81,801	84,504	84,504	
15	Data Processing/Office Equipment	64,125	67,429	71,032	74,947	74,947	
16	Town House	34,383	32,055	66,021	56,581	56,581	
17	Records Management	15,000	14,996	40,000	0	0	
	Total Appropriation	<u>581,615</u>	<u>630,358</u>	<u>705,505</u>	<u>678,931</u>	<u>678,386</u>	

Account Function: FINANCE & ADMINISTRATION

BUDGET SUMMARY

Account #

12-17

Acct. #	Account Name	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
12	Finance Committee	1,073	1,225	1,225	1,225	1,225	
13	Personnel Administration	68,398	76,166	78,249	90,413	89,708	
14A	Treasurer--Collector	317,543	339,578	357,131	377,245	377,245	
14B	TOWN Accountant	131,284	146,575	150,476	158,788	158,788	
14C	Assessors	117,566	136,515	135,376	137,196	137,196	
14D	TOWN Clerk	75,973	79,284	81,801	84,504	84,504	
15	Data Processing/Office Equipment	88,125	91,054	98,032	106,072	106,072	
16	TOWN House	48,869	46,413	79,666	71,282	71,282	
17	Records Management	15,000	14,996	40,000	0	0	
	Total Budget	863,831	931,806	1,021,956	1,026,725	1,026,020	

FUNDING SUMMARY:

Appropriation
 Light Fund
 Water Fund
 Sewer Fund
 Parking Meter Fund
 Retirement System
 Landfill Fund

581,615	630,358	705,505	678,931	678,386
98,790	101,795	107,548	117,141	117,066
64,495	71,950	75,112	99,075	99,033
64,495	69,253	72,410	52,633	52,612
19,243	19,895	20,168	21,161	21,156
35,193	38,555	41,213	41,846	41,843
---	---	---	15,938	15,924
863,831	931,806	1,021,956	1,026,725	1,026,020

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5200/ 5300	Purchase of Services	902	792	910	760	760	
5400/ 5500	Supplies	0	218	50	200	200	
5700	Other Charges and Expenses	171	215	265	265	265	
	Total	1,073	1,225	1,225	1,225	1,225	

EXPENSE DETAIL:

The 15-member Finance Committee carries out its business through approximately 18 meetings annually. The Committee is responsible for giving published notice of the budget hearing. 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 duties through the Town Finance Director's Office. Committee members are appointed by the Town Moderator for 3-year terms.

Expenses consist primarily of postage and copying cost. "Other Charges and Expenses" provides for membership in the Association of Town Finance Committees.

FUNDING:

Appropriation Only - No Change

COMMENTS:

The Finance Committee's operational responsibility is to vote on requested allocations from the appropriated Reserve Fund. Approved allocations are reported to the Town through the Committee's Annual Report to Town Meeting.

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	TOWN Manager Recommend	Selectmen Recommend
5100	Personal Services	61,141	67,564	69,179	74,793	75,008	
5200/ 5300	Purchase of Services	4,398	3,176	6,950	12,600	12,600	
5400/ 5500	Supplies	788	759	1,320	1,320	1,000	
5700	Other Charges and Expenses	747	517	800	700	700	
5800	Capital Outlay	1,324	4,150	0	1,000	400	
	Total	68,398	76,166	78,249	90,413	89,708	

EXPENSE DETAIL:

5100 - The salary account increase of \$5,829 reflects the vacancy in the Personnel Director position for four months. As a result, this account did not require a transfer from the FY90 salary reserve account. The purpose of the salary reserve account was precisely to avoid having funds appropriated where they were not needed.

5200/5300 - \$1,500 is recommended to institute an employee recognition program. \$5,000 is recommended to develop an in-house townwide employee training program. \$2,500 is recommended to continue the cycle of classification and salary studies. \$1,000 is requested for the printing of an employee handbook.

FUNDING:	FY90 Budget	FY91 Recommend	% Change FY 90-91
Appropriation	59,313	69,344	16.9%
Light Fund	8,607	9,420	9.4%
Water Fund	4,695	5,382	14.6%
Sewer Fund	4,695	2,691	-42.7%
Parking Meter	548	628	14.6%
Retirement	391	449	14.8%
Landfill	--	1,794	--
	78,249	89,708	14.6%

COMMENTS:

Allocations are made to other funds as a proportion of the number of employees served: Light 10.5%, Water 6%, Sewer 3%, Parking Meter 0.7%, Retirement 0.5%, Landfill 2%, for a total of 22.7% of total budget.

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Personnel Director	MP-8	1.0	50,122	1.0	52,500	
	Secretary II	ACL-3	1.0	22,293	1.0	22,508	
			2.0	72,415	2.0	75,008	
5191	Tuition Reimbursement			900		0	
				73,315		75,008	
LESS:	SALARY SAVINGS FROM VACANCY			(4,136)		--	
				69,179		75,008	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	236,640	259,221	286,296	302,315	302,315	
5200/ 5300	Purchase of Services	31,420	37,080	34,350	37,850	37,850	
5400/ 5500	Supplies	3,814	4,337	4,200	4,700	4,700	
5700	Other Charges and Expenses	35,025	29,609	32,285	32,380	32,380	
5800	Capital Outlay	10,644	9,331	0	0	0	
	Total	317,543	339,578	357,131	377,245	377,245	

EXPENSE DETAIL:

The total expense budget is \$74,930. Of this sum, \$30,000 is provided for banking service charges related to basic activities such as depositing and disbursing. \$30,000 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.

Selected performance data:

	FY87	FY88	FY89
Treasurer - General Fund earnings (in thousands)	\$322	\$480	\$443
Investment yield	6.45%	7.27%	8.52%
Tax Collector - % of property tax Levy collected in Levy year	98.5%	98.6%	98.4%

FUNDING:	FY90 Budget	FY91 Recommend	% Change FY 90-91
Appropriation	166,604	170,965	2.6%
Light Fund	76,144	75,221	-1.2%
Water Fund	49,170	68,284	38.9%
Sewer Fund	49,168	35,879	-27.0%
Parking Meter	11,096	11,577	4.3%
Retirement	4,949	5,189	4.8%
Landfill	---	10,130	---
	357,131	377,245	5.6%

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. 100,000 receipt items and 40,000 disbursement items are handled annually.

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Finance Director	MP-9	1.0	59,634	1.0	59,757	
	Financial Analyst	MP-3	1.0	32,643	1.0	32,747	
	Asst. Treasurer/Collector	MP-3	1.0	29,218	1.0	30,552	
	Principal Accounting Clerk	ACL-4	1.0	25,797	1.0	25,797	
	Treasurer's Assistant	ACL-3	1.0	22,394	1.0	22,394	
	Collections Assistant	ACL-3	1.0	20,065	1.0	21,068	
	Accounting Clerk Typist	ACL-2	1.0	20,094	1.0	20,756	
	Accounting Clerk	ACL-2	3.0	57,601	3.0	59,610	
5112	Secretary II	ACL-3	10.0	267,446	10.0	272,681	
	Accounting Clerk	ACL-2	0.5	9,293	0.5	9,400	
5120	Office Aide	Misc.	0.7	12,695	0.8	16,984	
5130	Overtime	--	470 hrs.	2,115	450 hrs.	2,250	
				1,000		1,000	
				292,549		302,315	
				(6,253)		--	
				286,296		302,315	

SALARY DETAIL:

The only change in permanent staffing is an additional 5 hours per week for the part-time Accounting Clerk. This additional time has been requested by CMLP to help handle the increasing volume of accounts. The cost will be charged to the Light Fund.

Much of the Office Aide time is devoted to processing Landfill sticker sales during July and August.

COMMENTS:

Fund Allocation	Utility Billing	All other personnel	Operating Expense	Total
Light	\$28,914	\$39,118	\$7,189	\$75,221
Water	19,083	41,563	7,638	68,284
Sewer	9,831	22,004	4,044	35,879
Landfill	--	8,557	1,573	10,130
Parking	--	9,780	1,797	11,577
Retirement	--	4,890	299	5,198
General	--	118,575	52,390	170,965
	\$57,826	\$244,487	\$74,930	\$377,245

* Light-16%, Water-17%, Sewer-9%, Landfill-3.5%,
 Parking-4%, Retirement-2%

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	75,743	95,946	107,541	112,353	112,353	
5200/ 5300	Purchase of Services	14,899	12,891	2,650	2,550	2,550	
5400/ 5500	Supplies	562	487	600	600	600	
5700	Other Charges and Expenses	725	1,251	1,185	1,285	1,285	
5800	Capital Outlay	5,855	0	0	0	0	
	Audit	33,500	36,000	38,500	42,000	42,000	
	Total	131,284	146,575	150,476	158,788	158,788	

EXPENSE DETAIL:

The principal change in this budget is provision for a 9% increase in the annual audit fee. The General Fund share of this increase is \$2,415. The audit fee will be allocated among the participating funds as follows:

Retirement	10%
Water	10%
Sewer	5%
Light	3%
Landfill	3%

FUNDING:

	FY90 Budget	FY91 Recommend	% Change FY 89-90
Appropriation	84,133	83,624	-0.6%
Light Fund	7,590	14,958	97.1%
Water Fund	11,440	13,334	16.6%
Sewer Fund	11,440	6,667	-41.7%
Retirement	35,873	36,205	0.9%
Landfill	--	4,000	--
	150,476	158,788	5.5%

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.

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Town Accountant	MP-7	1.0	43,679	1.0	43,679	
	Principal Accounting Clerk	ACL-4	2.0	49,280	2.0	49,417	
	Principal Clerk	ACL-3	1.0	18,517	1.0	19,257	
			4.0	111,476	4.0	112,353	
	LESS: SALARY SAVINGS FROM VACANCY			(3,935)		--	
				107,541		112,353	

SALARY DETAIL:

The Retirement Fund pays for 15% of the Town Accountant's salary (\$6,550), and all of one Principal Accounting Clerk position (\$25,455). The utility enterprises - water, sewer, landfill, and electric - each pay a portion of personal services, as follows:

- Light 15%
- Water 10%
- Sewer 5%
- Landfill 3%

COMMENTS:

FUNDING DETAIL

	Personal Services	Expenses	Audit	Total
Retirement	\$32,005	\$ -0-	\$4,200	\$36,205
Light	13,033	665	1,260	14,958
Water	8,690	444	4,200	13,334
Sewer	4,345	222	2,100	6,667
General	51,673	2971	28,980	83,624
Landfill	2,607	133	1,260	4,000
	\$112,353	\$4,435	\$42,000	\$158,788

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	84,139	86,573	84,228	91,246	91,246	
5200/ 5300	Purchase of Services	23,830	27,398	40,198	40,000	40,000	
5400/ 5500	Supplies	1,056	1,801	1,400	1,450	1,450	
5700	Other Charges and Expenses	3,587	3,139	4,550	4,500	4,500	
5800	Capital Outlay	4,954	17,604	5,000	0	0	
	Total	117,566	136,515	135,376	137,196	137,196	

EXPENSE DETAIL:

5200/5300 - Maintenance of valuation software, legal file software and new tax billing software \$10,000; Property reinspection \$16,000; Commercial Property fee appraisal \$10,000.

5700 - In-State travel \$2,000; dues and subscriptions \$1,700.

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

The Assessing Division presently has under development software additions to the property valuation and legal file system which will eventually permit bringing the billing process in-house.

FUNDING:

Appropriation Only - 3.4% increase

COMMENTS:

The triennial Town-wide revaluation of property (valuation date of January 1, 1989) was completed and certified by the state in October. Tax bills were issued on November 6, five weeks late but without the necessity to use "estimated" bills which would have delayed and exacerbated revaluation impacts. 270 abatement applications (4.2% of all parcels) were received by the December 6th deadline. This number is not alarming for a revaluation year.

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Town Appraiser	MP-7 MP-6	-- 1.0	-- 41,954	1.0 --	46,963 --	
	Administrative Assistant	ACL-5	1.0	22,027	1.0	23,128	
	Senior Clerk Typist	ACL-2	1.0	18,247	1.0	19,155	
5130	Overtime		3.0	82,228	3.0	89,246	
5191	Tuition Reimbursement			1,000		1,000	
				84,228		91,246	

SALARY DETAIL:

COMMENTS:

Reclassification of the Town Appraiser position was approved by the Personnel Board on December 6, 1989, subject to subsequent approval by Town Meeting. The basis for the reclassification was the significantly increased complexity and skill requirements of the job which have occurred over the past decade.

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	73,333	73,442	78,866	80,904	80,904	
5200/ 5300	Purchase of Services	1,952	2,960	2,100	2,150	2,150	
5400/ 5500	Supplies	628	678	775	850	850	
5700	Other Charges and Expenses	60	66	60	600	600	
5800	Capital Outlay	0	2,138	0	0	0	
	Total	75,973	79,284	81,801	84,504	84,504	

EXPENSE DETAIL:

The principal expense change in this budget is an increase of \$540 (code 5700) to permit the Town Clerk to participate in professional associations and attend relevant conferences. This activity promotes efforts to modernize the operations and learn from others.

FUNDING:

Appropriation Only - 3.3% increase

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 35% from 1981 to 1988, to 2,478.

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Town Clerk	MP-6	1.0	35,997	1.0	36,974	
	Assistant Town Clerk	ACL-4	1.0	21,209	1.0	22,270	
	Senior Clerk	ACL-1	1.0	21,660	1.0	21,660	
			3.0	78,866	3.0	80,904	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
Data Processing:							
5200/5300	Purchase of Services	59,458	49,193	68,680	68,390	68,390	
5400/5500	Supplies	2,944	5,442	4,000	5,500	5,500	
5700	Other Charges and Expenses	11,322	9,662	12,000	12,000	12,000	
5800	Capital Outlay	9,594	18,935	7,829	7,829	7,829	
Office Equipment:							
5200/5300	Purchase of Services	3,990	5,168	3,223	8,353	8,353	
5400/5500	Supplies	917	2,654	2,300	4,000	4,000	
	Total	88,225	91,054	98,032	106,072	106,072	

EXPENSE DETAIL:

This account covers expenses related to in-house and service bureau data processing applications. The largest single item is the cost of the Joint Administrative Services agreement between the School Committee and Board of Selectmen. The school department's Data Services office manages the Town's data processing systems and equipment, for which the Town budget covers part of the Data Services budget. For FY91, this share is estimated at \$36,000.

Service Bureau applications include: Property tax receipt system - \$6,000, Motor Vehicle excise tax system - \$15,750, Payroll system - \$12,000. The tax receipt systems cost approximately \$1 per account per year, and the payroll system cost is approximately 90 cents per check.

Capital Outlay request is for the 3rd of 7 payments to the Municipal Light Plant, as the General Fund share of the Fall, 1987, DEC Micro-vax system acquisition.

The Office Equipment sub-account covers the cost of two Town House

FUNDING:

	FY90 Budget	FY91 Recommend	% Change FY 90-91
Appropriation	71,032	74,947	5.5%
Light Fund	13,500	15,550	15.2%
Water Fund	8,100	9,350	15.4%
Sewer Fund	5,400	6,225	15.3%
	98,032	106,072	8.2%

Other funding as % of Joint Contract and Data Proc. supplies only: 37.5% Light, 22.5% Water, 15% Sewer; Total 75% of \$41,500.

EXPENSE DETAIL: (Cont.)

copiers used by all Town Departments, Boards and Committees. Approximately 250,000 copies per year are run, at a cost of about 5 cents per copy. The equipment was upgraded during FY89. The FY90 added cost will be met from other items within this appropriation account.

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	21,999	21,799	21,311	22,377	22,377	
5200/ 5300	Purchase of Services	22,849	21,395	19,005	22,105	22,105	
5400/ 5500	Supplies	2,265	2,528	2,250	2,800	2,800	
5700	Other Charges and Expenses	349	80	100	0	0	
5800	Capital Outlay	1,407	611	37,000	24,000	24,000	
	Total	48,869	46,413	79,666	71,282	71,282	

EXPENSE DETAIL:

This budget covers custodial and operating expenses of the building. As the Town House custodian also serves as the parking meter collector, 40% of this position is charged to the Parking Meter Fund.

Heating, electricity, water and sewer utilities are budgeted at \$13,805. Telephone expense is budgeted at \$4,500.

Capital Outlay

The October 1989 Special Town Meeting reduced the FY90 Capital Outlay appropriation by \$8,000. The remaining funds will be used for asbestos removal, roof repair and heating system repair. FY91 funds requested, will be applied to masonry repointing (\$10,000), and internal/external painting and general repair (\$14,000). The last major work done on the building was in 1980/81.

FUNDING:	FY90 Budget	FY91 Recommend	% Change FY 90-91
Appropriation	66,021	56,581	-14.3%
Light Fund	1,707	1,917	12.3%
Water Fund	1,707	2,683	57.2%
Sewer Fund	1,707	1,150	-32.6%
Parking Meter	8,524	8,951	5.0%
	79,666	71,282	-10.5%

COMMENTS: Other funding detail -

Parking Meter - 40% of Personal Services
 Light Fund - 5% Balance of Budget,
 Water Fund - 7% net of Parking Meter
 Sewer Fund - 3% and Capital Outlay

In FY90 the Water/Sewer split was 5% each. The Water, Sewer, and Light charges acknowledge the management and financial roles of the departments housed at the Town House.

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Senior Building Custodian	LA-2	1.0	21,311	1.0	22,377	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Development & Implementation of Records Management Programs	8,000	0	0	0	0	0
	Preparation of Town Archival materials for transfer to new Town Archives	0	14,996	15,000	0	0	0
	Mobile carriage shelving for Archive storage vault	0	0	25,000	0	0	0
	Total	8,000	14,996	40,000	0	0	0

EXPENSE DETAIL:

The project to transfer Town archival materials to the Library is nearly complete and can be accomplished with the FY90 appropriation. Therefore, no additional appropriation is required.

FUNDING:

COMMENTS:

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Acct.#	Account Name	FY 88 Expense	FY 89 Expense	FY 90 Approp.	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
18	Police	1,366,195	1,454,000	1,528,861	1,688,227	1,608,527	
19	Fire	1,291,809	1,422,635	1,472,121	1,564,192	1,477,129	
20	Police/Fire Station	47,881	52,105	64,960	82,335	66,860	
21	Emergency Preparedness	2,467	2,085	2,850	4,085	2,650	
22	Animal Control	11,373	11,789	12,525	13,125	13,125	
	Total Appropriation	<u>2,719,725</u>	<u>2,942,614</u>	<u>3,081,317</u>	<u>3,351,964</u>	<u>3,168,291</u>	

Acct. #	Account Name	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
18	Police	1,366,195	1,454,000	1,528,861	1,688,227	1,608,527	
19	Fire	1,291,809	1,422,635	1,472,121	1,564,192	1,477,129	
20	Police/Fire Station	47,881	52,105	64,960	82,335	66,860	
21	Emergency Preparedness	2,467	2,085	2,850	4,085	2,650	
22	Animal Control	11,373	11,789	12,525	13,125	13,125	
	Total Budget	<u>2,719,725</u>	<u>2,942,614</u>	<u>3,081,317</u>	<u>3,351,964</u>	<u>3,168,291</u>	

FUNDING SUMMARY:

Appropriation

2,719,725

2,942,614

3,081,317

3,351,964

3,168,291

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	1,261,867	1,335,010	1,422,576	1,456,477	1,456,477	
5200/ 5300	Purchase of Services	22,088	28,340	23,015	27,750	26,050	
5400/ 5500	Supplies	38,453	45,897	50,500	53,150	52,150	
5700	Other Charges and Expenses	1,878	939	2,100	2,250	1,850	
5800	Capital Outlay	41,909	43,814	30,670	148,600	72,000	
	Total	1,366,195	1,454,000	1,528,861	1,688,227	1,608,527	

EXPENSE DETAIL:

5200/5700: Most accounts are level funded and will cover routine expenses. Included is \$24,500 for gasoline, \$6,500 for automotive repairs and \$4,500 to the National Accreditation Commission (final payment).

5800: Includes the replacement of four cruisers. Cruiser replacement is occurring on a schedule which extends the use beyond the optimal standard of replacement after 70,000 miles; replacement is occurring at 100,000 miles. Also included is \$6,750 for a television training network.

FUNDING:

Appropriation Only - 5.2% increase

COMMENTS:

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Chief	MP-9	1.0	55,860	1.0	55,860	
	Lieutenant	MP-6	2.0	83,840	2.0	83,840	
	Sergeant	Union	5.0	193,281	5.0	193,306	
	Inspector	Union	6.0	204,331	5.0	179,797	
	Patrol Officer	Union	20.0	583,118	21.0	607,094	
	Subtotal - Uniformed		34.0	1,120,430	34.0	1,119,897	
	Secretary I	ACL-5	1.0	28,448	1.0	28,448	
	Dispatcher	ACL-4	5.0	109,163	5.0	114,794	
5112	Senior Clerk Typist	ACL-2	0.7	14,120	0.7	14,187	
5114	Police Traffic Officer	Misc.	6.0	29,628	6.0	29,628	
	Subtotal - Permanent		46.7	1,301,789	46.7	1,306,954	
5120	Conservation Patrol	Misc.	440 hrs	4,576	440 hrs	4,576	
	Custodian	Misc.	1,000 hrs	6,100	1,000 hrs	6,100	
5130	Overtime		4,500 hrs	102,273	4,500 hrs	102,217	
5190	Tuition Reimbursement			2,000		5,000	
	Uniform Allowance			28,930		31,630	
	Subtotal			1,445,668		1,456,477	
				(23,092)		--	
LESS:	SALARY SAVINGS FROM VACANCIES			1,422,576		1,456,477	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	1,188,140	1,316,014	1,375,822	1,447,179	1,377,616	
5200/ 5300	Purchase of Services	39,255	37,659	30,599	37,153	32,153	
5400/ 5500	Supplies	35,031	25,527	32,700	35,400	33,900	
5700	Other Charges and Expenses	2,358	3,395	4,000	4,960	4,460	
5800	Capital Outlay	27,025	40,040	29,000	39,500	29,000	
	Total	1,291,809	1,422,635	1,472,121	1,564,192	1,477,129	

EXPENSE DETAIL:

5100: The Personal Services budget does not reflect a contract settlement for FY90. FY90 and FY91 increased costs will be funded by the salary reserve account.

5200/5700: All expenses are routine and most accounts are level funded. Included is \$5,575 for electricity and heating fuel, \$10,000 for automotive repairs, \$5,000 for fire equipment repair and maintenance, and \$10,000 for uniforms.

5800: Included is \$11,200 for fire alarm cable replacement and \$15,600 for safety equipment replacement.

FUNDING:

Appropriation Only - .3% increase

COMMENTS:

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Chief Deputy Chief Captain Lieutenant Firefighter	MP-9 MP-7 F-3 F-2 F-1	1.0 1.0 4.0 4.0 24.0	56,694 39,319 139,008 126,076 682,546	1.0 1.0 4.0 4.0 24.0	56,694 39,319 139,212 126,156 683,666	
5111	Secretary I	ACL-5	34.0	1,043,643	34.0	1,045,047	
5120	Call Firefighter		1.0	27,466	1.0	27,591	
5143	Holiday Pay		12.0	13,035	12.0	13,035	
5153	Stick Leave Cap			43,569		43,634	
5194	Cleaning Allowance			975		825	
5196	Monitor Pay			13,120		13,120	
5191	Tuition Reimbursement Base Salary			2,880		2,880	
				2,500		2,500	
5130	Replacement Box Alarms Callbacks		9,580 hrs 1,205 hrs 500 hrs	194,091 24,413 10,130	9,580 hrs 1,205 hrs 500 hrs	194,388 24,451 10,145	
	Overtime		11,285 hrs	228,634	11,285 hrs	228,984	
	Total Salary			1,375,822		1,377,616	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5200/ 5300	Purchase of Services	45,304	46,541	52,260	55,460	52,860	
5400/ 5500	Supplies	2,577	5,564	2,700	4,000	4,000	
5800	Capital Outlay	0	0	10,000	22,875	10,000	
	Total	47,881	52,105	64,960	82,335	66,860	

EXPENSE DETAIL:

5200/5500: All expenses are routine, accounts were either level funded or reduced.

5800: \$10,000 will cover building improvements including several security improvements.

FUNDING:

Appropriation Only - 2.9% increase

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	39	0	200	300	200	
5200/ 5300	Purchase of Services	675	867	1,900	1,700	1,700	
5400/ 5500	Supplies	302	13	400	400	400	
5700	Other Charges and Expenses	196	196	350	440	350	
5800	Capital Outlay	1,255	1,009	0	1,245	0	
	Total	2,467	2,085	2,850	4,085	2,650	

EXPENSE DETAIL:

FUNDING:

All costs are routine and accounts were either reduced or level funded.

Appropriation Only - 7.0% decrease

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5200/ 5300	Purchase of Services	11,373	11,789	12,525	13,125	13,125	

EXPENSE DETAIL:

The current Dog Officer contract is for \$12,240; the beeper lease costs \$273 a year.

The FY91 recommendation provides for a 5% increase in the Dog Officer's contract.

FUNDING:

Appropriation Only - 4.8% Increase FY90-91.

COMMENTS:

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Acct.#	Account Name	FY 88 Expense	FY 89 Expense	FY 90 Approp.	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
23	General Services & Administration	103,461	110,895	121,641	99,167	97,259	
24	Natural Resources	39,843	49,056	46,859	47,859	47,859	
25	Engineering	37,175	41,622	47,045	65,422	64,922	
26	Garbage Collection	50,280	52,900	55,016	57,750	0	
27	Refuse Disposal	104,828	179,042	0	0	0	
28	Highway Maintenance	459,561	495,079	567,993	656,401	606,096	
29	Snow Removal	316,694	189,166	228,000	236,770	231,000	
30	Parks & Trees	192,815	215,058	233,083	232,289	233,289	
31	Cemetery	17,404	18,244	18,244	42,984	42,659	
32	Street Lighting	57,560	63,400	63,400	75,000	75,000	
33	Sidewalk Repairs	25,000	20,000	24,200	26,250	20,000	
34	Equipment	73,000	73,000	62,500	400,700	102,600	
35	Drainage Program	75,000	75,000	75,000	75,000	75,000	
36	New Sidewalk Construction	72,000	25,200	40,000	50,000	0	
36A	Small Park Program	10,000	0	0	0	0	
36B	Traffic Signals	10,000	0	0	0	0	
	Total Appropriation	<u>1,644,621</u>	<u>1,607,662</u>	<u>1,582,981</u>	<u>2,065,592</u>	<u>1,595,684</u>	

Acct.#	Account Name	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
23	General Services & Administration	206,427	222,015	243,285	247,916	243,148	
24	Natural Resources	49,281	59,198	58,195	59,195	59,195	
25	Engineering	102,064	113,763	127,901	130,844	129,844	
26	Garbage Collection	50,280	52,900	55,016	57,750	0	
27	Refuse Disposal	104,828	179,042	0	0	0	
28	Highway Maintenance	468,561	504,079	576,993	665,401	615,096	
29	Snow Removal	316,694	189,166	228,000	236,770	231,000	
30	Parks & Trees	192,815	215,058	233,083	232,289	233,289	
31	Cemetery	63,404	74,859	108,198	92,984	92,659	
32	Street Lighting	57,560	63,400	63,400	75,000	75,000	
33	Sidewalk Repairs	25,000	20,000	24,200	26,250	20,000	
34	Equipment	73,000	73,000	62,500	400,700	102,600	
35	Drainage Program	75,000	75,000	75,000	75,000	75,000	
36	New Sidewalk Construction	72,000	25,200	40,000	50,000	0	
36A	Small Park Program	10,000	0	0	0	0	
36B	Traffic Signals	10,000	0	0	0	0	
	Total Budget	<u>1,876,914</u>	<u>1,866,680</u>	<u>1,895,771</u>	<u>2,350,099</u>	<u>1,876,831</u>	

Acct.#	Account Name	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	FUNDING SUMMARY:						
	Appropriation	1,644,621	1,607,662	1,582,981	2,065,592	1,595,684	
	Water Fund	109,919	119,345	131,453	123,526	121,939	
	Sewer Fund	76,374	83,058	91,383	54,856	54,086	
	Cemetery Fund	46,000	56,615	89,954	50,000	50,000	
	Landfill Fund	--	--	--	56,125	55,122	
		<u>1,876,914</u>	<u>1,866,680</u>	<u>1,895,771</u>	<u>2,350,099</u>	<u>1,876,831</u>	

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Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	149,319	160,033	181,453	184,883	184,883	
5200/ 5300	Purchase of Services	43,358	44,856	45,425	48,875	45,731	
5400/ 5500	Supplies	11,370	9,783	7,974	10,939	10,070	
5700	Other Charges and Expenses	2,037	6,653	1,135	3,219	2,464	
5800	Capital Outlay	343	690	7,298	0	0	
	Total	206,427	222,015	243,285	247,916	243,148	

EXPENSE DETAIL:

5200/5700: All costs are routine and include items such as \$9,000 for electricity; \$2,880 for computer equipment maintenance; \$7,600 for office, copier, stationery and printing supplies.

FUNDING:	FY90 Budget	FY91 Recommend	% Change FY 90-91
Appropriation	121,641	97,259	-20.0%
Water Fund	60,822	65,650	7.9%
Sewer Fund	60,822	31,609	-48.0%
Landf111	---	48,630	---
	243,285	243,148	-0.1%

COMMENTS: Other funding as % of Total Budget --

	FY90	FY91
Water Fund	25%	27%
Sewer Fund	25%	13%
Landf111	-	20%
	50%	60%

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Director	MP-9	1.0	57,983	1.0	57,983	
	Assistant to the Director	MP-2	1.0	30,775	1.0	30,775	
	Administrative Assistant	ACL-5	1.0	25,498	1.0	25,505	
	Secretary I	ACL-5	1.0	21,238	1.0	23,624	
	Principal Accounting Clerk	ACL-4	1.0	20,837	1.0	21,874	
	Principal Clerk	ACL-3	1.0	25,122	1.0	25,122	
			6.0	181,453	6.0	184,883	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	48,591	49,682	57,345	58,345	58,345	
5200/ 5300	Purchase of Services	0	8,695	0	0	0	
5400/ 5500	Supplies	690	821	850	850	850	
	Total	49,281	59,198	58,195	59,195	59,195	

EXPENSE DETAIL:

5200/5800: Most expenses for this division are provided for in the Community Services Department, General Services budget. The \$850 for supplies includes groundskeeping supplies and small tools, to be used by the summer conservation crew.

FUNDING:

	FY90 Budget	FY91 Recommend	% Change FY 90-91
Appropriation	46,859	47,859	2.1%
Water Fund	11,336	11,336	0.0%
Other funding:	58,195	59,195	1.7%
25% of Coordinator's salary.			

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: NATURAL RESOURCES SALARIES

Account # 24

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Natural Resources Coordinator	MP-6	1.0	45,345	1.0	45,345	
5120	Summer Conservation Crew	Misc.	2,000 hrs @ \$6.00/hr	12,000	2,000 hrs @ \$6.50/hr	13,000	
				57,345		58,345	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 87 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	96,478	103,105	117,559	117,559	117,559	
5200/ 5300	Purchase of Services	1,654	7,483	6,075	6,985	6,985	
5400/ 5500	Supplies	3,598	3,163	2,467	2,500	2,500	
5700	Other Charges and Expenses	45	12	1,800	2,800	2,800	
5800	Capital Outlay	289	0	0	1,000	0	
	Total	102,064	113,763	127,901	130,844	129,844	

EXPENSE DETAIL:

5200/5700: All expenses are routine and most accounts are level funded. Costs include \$3,985 for leased survey equipment, \$1,000 for map printing, and \$2,500 for office, drafting, and copier supplies.

FUNDING:	FY90 Budget	FY91 Recommend	% Change FY 90-91
Appropriation	47,045	64,922	38.0%
Water Fund	53,295	38,953	-26.9%
Sewer Fund	27,561	19,477	-29.3%
Landfill	--	6,492	-
	127,901	129,844	1.5%

COMMENTS:

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Town Engineer	MP-8	1.0	49,943	1.0	49,943	
	Public Works Engineer	MP-6	1.0	38,187	1.0	38,187	
	Draftsperson	MP-1	1.0	29,429	1.0	29,429	
			3.0	117,559	3.0	117,559	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 87 Expense	FY 88 Expense	FY 89 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5200/ 5300	Purchase of Services	50,280	52,900	55,016	57,750	0	

EXPENSE DETAIL:

This contract has provided for the weekly collection of food scraps from individual households that have requested the service. The previous 3-year contract expired at the end of FY89. The contract was re-bid at that time and subsequently awarded for a one year period due to expire at 6/30/90.

It is the Town Manager's recommendation that this service be eliminated.

FUNDING:

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: REFUSE DISPOSAL

Account # 27

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	67,621	96,257				
5200/ 5300	Purchase of Services	25,623	54,519				
5400/ 5500	Supplies	11,499	11,003				
5700	Other Charges and Expenses	0	56				
5800	Capital Outlay	85	17,207				
	Total	104,828	179,042	0	0	0	

EXPENSE DETAIL:

FUNDING:

Appropriation Only

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	306,065	356,574	407,477	438,166	438,166	
5200/ 5300	Purchase of Services	52,559	47,204	34,026	47,129	31,129	
5400/ 5500	Supplies	107,487	92,733	77,390	72,651	72,651	
5700	Other Charges and Expenses	1,960	1,508	400	450	450	
5800	Capital Outlay	490	6,060	57,700	107,005	72,700	
	Total	468,561	504,079	576,993	665,401	615,096	

EXPENSE DETAIL:

5200/5700: All expenses are routine and the majority have been level funded. Included is \$20,000 for highway repairs (crack sealing, infrared patching), and \$3,915 for uniforms.

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

FUNDING:

	FY90 Budget	FY 91 Recommend	% Change FY 90-91
Appropriation	567,993	606,096	6.7%
Water Fund	6,000	6,000	0.0%
Sewer Fund	3,000	3,000	0.0%
	576,993	615,096	6.6%

COMMENTS:

Account Function: COMMUNITY SERVICES

Account Name: HIGHWAY MAINTENANCE SALARIES

Account # 28

Sal. Code	Position Title	Sal. Grade	FY90 # Positions	FY90 Budgeted Amount	FY91 # Positions	FY91 Recommend Amount	Comments
5111	Maintenance Manager	MP-7	1.0	49,799	1.0	49,799	
	Master Mechanic	LA-6	1.0	31,018	1.0	32,552	
	Public Works Supervisor	LA-5	1.0	33,027	1.0	33,027	
	Crew Leader	LA-4	2.0	59,443	2.0	59,443	
	Mechanic	LA-4	1.0	26,731	1.0	27,102	
	Heavy Motor Equipment Operator	LA-3	4.0	94,180	4.0	95,300	
	Motor Equipment Operator	LA-2	4.0	88,954	4.0	92,819	
	Laborer	LA-1	2.0	38,667	2.0	40,832	
			<u>16.0</u>	<u>421,819</u>	<u>16.0</u>	<u>430,874</u>	
	Less: Direct charges to Snow Removal Account		2,760 hrs	(34,849)	2,400 hrs	(29,208)	
5130	Overtime		1,600 hrs	386,970	2,000 hrs	401,666	
				28,507		36,500	
				<u>415,477</u>		<u>438,166</u>	
	LESS: SALARY SAVINGS FROM VACANCY			(8,000)		--	
				<u>407,477</u>		<u>438,166</u>	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	129,624	77,719	89,785	96,287	96,287	
5200/ 5300	Purchase of Services	64,115	26,732	40,265	40,850	40,213	
5400/ 5500	Supplies	114,167	72,778	97,950	99,633	94,500	
5700	Other Charges and Expenses	782	0	0	0	0	
5800	Capital Outlay	8,006	11,937	0	0	0	
	Total	316,694	189,166	228,000	236,770	231,000	

EXPENSE DETAIL:

5200/5700: All expenses are routine. Accounts were either reduced or level funded. Costs include \$6,600 for gasoline and diesel fuel, \$45,000 for salt and \$27,000 for sand.

FUNDING:

Appropriation Only - 1.3% increase

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 appropriations; state law in effect sets each year's appropriation level as the floor for future years.

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Permanent Salaries	Labor	4,600 hrs	52,100	4,600 hrs	55,025	
5130	Overtime	Labor	2,300 hrs	37,685	2,300 hrs	41,262	
				89,785		96,287	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	133,178	156,562	169,998	171,716	171,716	
5200/ 5300	Purchase of Services	10,179	18,475	30,480	26,915	23,915	
5400/ 5500	Supplies	48,818	32,583	32,605	33,658	37,658	
5/00	Other Charges and Expenses	40	737	0	0	0	
5800	Capital Outlay	600	6,701	0	0	0	
	Total	192,815	215,058	233,083	232,289	233,289	

EXPENSE DETAIL:

FUNDING:

Appropriation Only - .1% increase

5200/5700: All costs are routine. Most costs are level funded. Included is \$15,000 for groundskeeping services, \$3,869 for construction equipment repair, and \$4,000 for plantings and maintenance at Chamberlin Park.

COMMENTS:

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Tree Crew Leader	Union	1.0	28,793	1.0	28,793	
	Park Crew Leader	Union	1.0	28,835	1.0	28,835	
	Arborist I	Union	1.0	25,223	1.0	25,223	
	Arborist II	Union	1.0	21,903	1.0	21,903	
	Groundskeeper II	Union	3.0	57,502	3.0	60,377	
			<u>7.0</u>	<u>162,256</u>	<u>7.0</u>	<u>165,131</u>	
	Less: Direct charges to Snow Removal Account		920 hrs	(10,213)	1,100 hrs	(12,430)	
5120	Summer Crew	Misc.	2,000 hrs	152,043	2,000 hrs	152,701	
			@\$6.00/hr	12,000	@\$6.50/hr	13,000	
5130	Overtime		200 hrs	3,330	200 hrs	3,390	
5194	Uniform Allowance			2,625		2,625	
				<u>169,998</u>		<u>171,716</u>	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	53,835	52,546	63,648	72,309	72,309	
5200/ 5300	Purchase of Services	5,070	6,098	5,265	5,690	5,690	
5400/ 5500	Supplies	3,489	3,681	4,725	5,425	5,100	
5700	Other Charges and Expenses	60	14	60	60	60	
5800	Capital Outlay	950	12,520	34,500	9,500	9,500	
	Total	63,404	74,859	108,198	92,984	92,659	

EXPENSE DETAIL:

5200/5700: All expenses are routine and most accounts are level funded. Included is \$800 for uniforms and \$2,615 for gatekeeper services.
 5800: Planned expenses include \$2,500 for tree planting, and \$7,000 for road and water improvements.

FUNDING:

	FY90 Budget	FY91 Recommend	% Change FY 90-91
Appropriation Cemetery Fund	18,244	42,659	133.8%
	89,954	50,000	-44.4%
	108,198	92,659	-14.4%

COMMENTS:

Actual Cemetery Fund Revenue:

- FY85 48,501
- FY86 49,668
- FY87 48,746
- FY88 48,279
- FY89 73,942

Fund Balance @ 6/30/89: \$26,732

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Crew Leader	LA-4	1.0	23,626	1.0	24,803	
	Motor Equipment Operator	LA-2	1.0	21,883	1.0	22,970	
	Laborer	LA-1	1.0	17,589	1.0	19,690	
			<u>3.0</u>	<u>63,098</u>	<u>3.0</u>	<u>67,463</u>	
5130	Overtime		300 hrs.	4,533	300 hrs.	4,846	
				<u>67,631</u>		<u>72,309</u>	
	LESS: SALARY SAVINGS FROM VACANCY			<u>(3,983)</u>		<u>---</u>	
				<u>63,648</u>		<u>72,309</u>	

SALARY DETAIL:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5200/ 5300	Purchase of Services	57,560	63,400	63,400	75,000	75,000	

EXPENSE DETAIL:

While there has been no change in the street lighting policy, there has been a change in the billing policy of the Municipal Light Plant. Beginning 1/1/89, the CMLP has begun charging for the power used by the ballasts, in addition to the lamps themselves. This has added about 25% to the KWH charge. The FY89 budget was thus short by \$1,095 (which was abated). The FY90 budget, prepared before this policy change, will be short an estimated \$7,500 (5% rate increases are assumed for 1/1/90 and 1/1/91).

FUNDING:

Appropriation Only

COMMENTS:

	KWH	Unit Price
FY86	693,119	8.7 cents
FY87	714,566	7.9
FY88	748,577	7.7
FY89	852,421	7.6
Budget FY90	770,000	8.2
Revised FY90	946,000	7.5
Estimate FY91	950,000	7.9

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Sidewalk Repair/Replacement	25,000	20,000	24,200	26,250	20,000	

EXPENSE DETAIL:

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

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

FUNDING:

Appropriation Only

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 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
FV90:							
Unit 21	Pick-up (1982) - Gen'l Services			15,000			
--	8 Cubic Yard Sander - Highway			9,000			
Unit 37	1 Ton Dump (1980) - Highway			16,000			
--	Replacement of Overhead Doors			22,500			
FV91:							
Unit 31	10 Ton Dump (1976) - Highway				50,000	50,000	
Unit 61	1 Ton Dump (1980) - Park & Tree				16,000	16,000	
Unit 77	Sander Tractor (1972) - Highway				15,000	15,000	
--	8 Cubic Yard Sanders(2)-Highway				18,000	18,000	
--	Two Way Radios (fleet)				7,200	3,600	
--	Replacement of Overhead Doors				22,500	0	
--	Various other - Highway				163,000	0	
--	- Park & Tree				58,000	0	
--	- Cemetery				51,000	0	
		73,000	73,000	62,500	400,700	102,600	

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. The replacement of overhead doors will continue in FY92.

FUNDING:

Appropriation Only - 64.2% increase from reduced FY90 appropriation

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 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 FY91 include:

- 1) Stream Cleaning (completion of a 2-year program):
 Mill Brook - Upstream from Cambridge Turnpike \$20,000
 Bedford Levels - Upstream from Virginia Road to Old Bedford Road

- 2) Culvert Replacement:
 Monument Street & Harrington Avenue \$30,000

- 3) Partial Construction Improvements:
 Catch basins & drain pipes in the Maiden St. area between Hubbard & Heywood \$20,000

- 4) Materials for miscellaneous improvements by Town staff at random locations \$5,000

FUNDING:

Appropriation Only

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Locations:						
	Powder Mill Road (Longfellow Rd to Bridge)	9,000					
	Old Stow Road	63,000	8,000				
	Cambridge Turnpike (Lexington Rd to Hawthorne Ln)		17,200	40,000			
	Lowe11 Road (Barretts Mill to Hugh Cargill)				50,000	0	
	Total	72,000	25,200	40,000	50,000	0	

EXPENSE DETAIL:

FUNDING:

The Town Manager recommends a moratorium on new sidewalks.

Prior year funding represents actual project execution (Powder Mill Road) and funds reserved for specific locations (Old Stow Road and Cambridge Turnpike). If these projects are not implemented, these funds could 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.

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Small Park Program	10,000	0	0	0	0	

EXPENSE DETAIL:

FUNDING:

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Traffic Signals	10,000	0	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:

Acct.#	Account Name	FY 88 Expense	FY 89 Expense	FY 90 Approp.	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
37	Library	607,837	664,064	746,324	787,711	772,353	
38	Health Services	3,656	6,413	6,500	6,500	6,500	
39	Recreation Administration	69,044	70,595	78,713	77,216	76,366	
40	Recreation Scholarship	3,000	7,500	10,500	13,825	11,025	
41	Hunt Gym	0	71,603	82,329	79,802	74,022	
42	Harvey Wheeler Community Center	93,159	58,305	47,949	83,188	61,138	
43	Council On Aging	65,058	69,955	72,918	69,407	68,510	
44	Transportation	16,000	16,000	16,800	14,800	14,800	
45	Veterans' Services & Benefits	29,475	26,277	28,236	23,236	23,236	
46	Ceremonies & Celebrations	15,100	13,812	16,107	16,700	16,700	
47	Information Center	3,000	4,500	4,500	4,500	4,500	
48	Historical Commission	1,526	2,325	6,850	6,350	6,350	
49	Other Agencies	35,294	35,294	37,064	45,000	37,064	
	Total Appropriation	<u>942,149</u>	<u>1,046,643</u>	<u>1,154,790</u>	<u>1,228,235</u>	<u>1,172,564</u>	

Acct. #	Account Name	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
37	Library	607,837	664,064	746,324	787,711	772,353	
38	Health Services	3,656	6,413	6,500	6,500	6,500	
39	Recreation Administration	80,044	81,595	89,713	91,028	90,178	
40	Recreation Scholarship	3,000	7,500	10,500	13,825	11,025	
41	Hunt Gym	0	71,603	109,866	89,304	83,524	
42	Harvey Wheeler Community Center	93,159	58,305	47,949	83,188	61,138	
43	Council On Aging	65,058	69,955	72,918	69,407	68,510	
44	Transportation	16,000	16,000	16,800	14,800	14,800	
45	Veterans' Services & Benefits	29,475	26,277	28,236	23,236	23,236	
46	Ceremonies & Celebrations	15,100	13,812	16,107	16,700	16,700	
47	Information Center	3,000	4,500	4,500	4,500	4,500	
48	Historical Commission	1,526	2,325	6,850	6,350	6,350	
49	Other Agencies	35,294	35,294	37,064	45,000	37,064	
	Total Budget	953,149	1,057,643	1,193,327	1,251,549	1,195,878	

FUNDING SUMMARY:

Appropriation
Recreation Fund

942,149	1,046,643	1,154,790	1,228,235	1,172,564
11,000	11,000	38,537	23,314	23,314
<u>953,149</u>	<u>1,057,643</u>	<u>1,193,327</u>	<u>1,251,549</u>	<u>1,195,878</u>

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Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	500,238	544,009	599,199	618,611	613,303	
5200/ 5300	Purchase of Services	31,750	33,847	32,700	39,000	37,000	
5400/ 5500	Library Books & Materials	53,889	54,458	65,000	75,500	68,250	
5700	Other Charges and Expenses	371	902	675	750	750	
5800	Capital Outlay	0	0	0	2,000	1,200	
	Assumption of Library Corporation Costs	21,589	30,848	48,750	51,850	51,850	
	Total	607,837	664,064	746,324	787,711	772,353	

EXPENSE DETAIL:

Assumption of Library Corporation Costs: The Town is responsible for \$51,850 in expenses previously under the Library Corporation.

5200/5700: All costs are routine and most accounts are level funded. Included is \$29,000 for data processing services (Minuteman Network).

Library Books and Materials: The State had cut aid to the Library by \$3,000; the appropriation increase over FY90 represents 5% which will cover the state reduction.

FUNDING:

Appropriation - 3.5% increase

COMMENTS:

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Director	MP-8	1.0	49,237	1.0	49,337	
	Assistant Director	MP-4	1.0	33,197	1.0	33,235	
	Curator	MP-2	1.0	30,234	1.0	30,234	
	Branch Librarian	MP-2	1.0	26,218	1.0	26,218	
	Reference Librarian	MP-2	1.0	27,638	1.0	27,638	
	Children's Librarian	MP-2	1.0	28,022	1.0	28,143	
	Technical Services Librarian	MP-2	1.0	31,134	1.0	31,240	
	Staff Librarian	MP-1	1.0	25,755	1.0	25,755	
	Administrative Assistant	ACL-5	1.0	24,284	1.0	25,498	
	Circulation Supervisor	ACL-4	1.0	21,716	1.0	23,150	
	Staff Assistant	ACL-4	--	--	1.0	22,432	
	Principal Library Assistant	ACL-3	3.0	64,290	3.0	66,974	
	Senior Library Assistant	ACL-2	2.0	39,583	1.0	20,211	
	Senior Building Custodian	LA-2	1.0	21,798	1.0	21,923	
	Building Custodian	LA-1	1.0	20,671	1.0	21,715	
			<u>17.0</u>	<u>443,777</u>	<u>17.0</u>	<u>453,703</u>	
5112	Staff Librarian	MP-1	1,640 hrs	20,771	1,640 hrs	20,771	
	Staff Assistant	ACL-4	2,610 hrs	32,476	2,610 hrs	32,547	
	Senior Library Assistant	ACL-2	6,371 hrs	63,360	6,368 hrs	65,959	
			<u>10,621 hrs</u>	<u>116,607</u>	<u>10,618 hrs</u>	<u>119,277</u>	
5120	Library Pages	Misc.	5,864 hrs	29,320	5,864 hrs	30,786	
	Sunday Opening	Misc.	400 hrs	3,937	372 hrs	3,776	
	Weekend Custodian	LA-1	296 hrs	2,658	296 hrs	2,791	
			<u>6,560 hrs</u>	<u>35,915</u>	<u>6,532 hrs</u>	<u>37,353</u>	
5130	Custodial Overtime		100 hrs	1,400	100 hrs	1,470	
5191	Tuition Reimbursement		--	1,500	--	1,500	
				<u>2,900</u>		<u>2,970</u>	
	Grand Total		50,819 hrs	599,199	50,788 hrs	613,303	

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5306	Purchase of Services	3,656	6,413	6,500	6,500	6,500	

EXPENSE DETAIL:

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

FUNDING:

Appropriation Only

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	60,022	65,417	76,438	76,438	76,438	
5200/ 5300	Purchase of Services	8,389	8,355	8,675	9,840	8,990	
5400/ 5500	Supplies	1,933	2,861	2,400	2,550	2,550	
5700	Other Charges and Expenses	2,200	1,683	2,200	2,200	2,200	
	Summer Program Subsidy	7,500	3,279	0	0	0	
	Total	80,044	81,595	89,713	91,028	90,178	

EXPENSE DETAIL:

5200/5700: All costs are routine and most accounts are level funded. Typical expenses include \$675 for copier related costs, \$3,800 for telephone costs, and \$1,700 for office supplies.

FUNDING:	FY90 Budget	FY91 Recommend	% Change FY 90-91
Appropriation	78,713	76,366	-3.0%
Recreation Fund	11,000	13,812	25.6%
	89,713	90,178	0.5%

COMMENTS:

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Director	MP-6	0.67	32,799	0.67	32,799	
	Program Coordinator	MP-2	1.00	27,625	1.00	27,625	
	Secretary II	ACL-3	0.67	16,014	0.67	16,014	
			2.34	76,438	2.34	76,438	

SALARY DETAIL:

COMMENTS:

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

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Scholarship	3,000	7,500	10,500	13,825	11,025	

EXPENSE DETAIL:

The recommended amount will support Summer Camp Scholarships for about 30 Concord families or about 40 children. The increase here is offset by a decrease in the Summer Program Subsidy in the Recreation Administration Account.

FUNDING:

Appropriation Only - 5% Increase

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services		46,183	74,809	57,274	57,274	
5200/ 5300	Purchase of Services		17,920	31,382	28,130	22,350	
5400/ 5500	Supplies		3,863	3,675	3,900	3,900	
	Other Charges and Expenses		183	0	0	0	
	Capital Outlay		3,454	0	0	0	
	Total	0	71,603	109,866	89,304	83,524	

EXPENSE DETAIL:

5200/5500: All costs are routine. Typical costs include \$15,800 for electricity and gas, and \$3,000 for HVAC maintenance and building repairs. Custodial services funding has been deleted, as it is not required due to the pattern of building utilization.

FUNDING:	FY90 Budget	FY91 Recommend	% Change FY 90-91
Appropriation	82,329	74,022	-10.1%
Recreation Fund	27,537	9,502	-65.5%
	109,866	83,524	-24.0%

COMMENTS:

The full time Secretary II position (1.0) funded by the Recreation Fund in the FY90 budget, has not been filled and is deleted from the FY91 staffing.

The required secretarial staffing for recreational programs (all part time and largely seasonal) will be funded directly by the Recreation Fund program fees.

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Administrator	MP-7	0.33	16,400	0.33	16,400	
	Secretary II	ACL-3	1.33	26,287	0.33	8,007	
	Senior Building Custodian	LA-2	1.00	23,102	1.00	23,365	
			<u>2.66</u>	<u>65,789</u>	<u>1.66</u>	<u>47,772</u>	
5120	Secretarial/Receptionist	Misc.	--	--	887 hrs	8,352	
	Weekend Supervision		902 hrs	9,020	115 hrs	1,150	
				<u>74,809</u>		<u>57,274</u>	

SALARY DETAIL:

COMMENTS:

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.

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	42,240	19,898	19,474	30,063	30,063	
5200/ 5300	Purchase of Services	16,070	21,941	23,765	22,775	20,775	
5400/ 5500	Supplies	4,583	4,616	4,710	5,350	5,300	
5800	Capital Outlay	30,266	11,850	0	25,000	5,000	
	Total	93,159	58,305	47,949	83,188	61,138	

EXPENSE DETAIL:

5200/5700: All expenses are routine. Most accounts are level funded and some are decreased. Included is \$8,000 for heating fuel, \$3,500 for custodial supplies, and \$1,500 for office, copier, and painting supplies.

5800 - Storm windows will be replaced.

FUNDING:

Appropriation Only - 27.5% increase

COMMENTS:

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Administrator	MP-5	--	--	0.33	9,697	
	Building Custodian	LA-1	1.00	19,474	1.00	20,366	
			1.00	19,474	1.33	30,063	

SALARY DETAIL:

COMMENTS:

The C.O.A. Coordinator/H.W.C.C. Administrator is budgeted partially here (33%); the balance is in the C.O.A. budget.

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Personal Services	44,476	49,251	47,175	41,915	41,915	
5200/ 5300	Purchase of Services	18,669	18,783	23,968	22,763	22,041	
5400/ 5500	Supplies	1,127	1,548	1,100	3,904	3,804	
5700	Other Charges and Expenses	526	373	675	825	750	
5800	Capital Outlay	260	0	0	0	0	
	Total	65,058	69,955	72,918	69,407	68,510	

EXPENSE DETAIL:

FUNDING:

5200/5700: All costs are routine; most were level funded. Typical expenses include \$1,550 for Concord's share of Minuteman Home Care assessment, \$6,508 for instructors, Friendly Visitor Coordinator, and the Wellness Clinic Coordinator; \$10,400 for van drivers' stipend; and \$1,100 for office, books and copier supplies.

Appropriation Only - 6.0% decrease

COMMENTS:

Sal. Code	Position Title	Sal. Grade	FY90 # Budgeted Positions	FY90 Budgeted Amount	FY91 # Recommend Positions	FY91 Recommend Amount	Comments
5111	Coordinator	MP-5 MP-3	-- 1.0	-- 26,688	0.67 --	19,393 --	
	Secretary II	ACL-3	1.0	20,487	1.00	22,522	
			2.0	47,175	1.67	41,915	

SALARY DETAIL:

COMMENTS:

The C.O.A. Coordinator/H.W.C.C. Administrator is budgeted partially here (67%) and partially in the H.W.C.C. budget.

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Community Bus	16,000	16,000	16,800	14,800	14,800	

EXPENSE DETAIL:

The Community Bus provides service in conjunction with the Council on Aging van. The arrangement has resulted in a savings.

FUNDING:

Appropriation Only - 11.9% decrease

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5100	Veterans' Services: ----- Personal Services	12,289	461	10,516	5,000	5,000	
5200/ 5300	Veterans' Benefits: ----- Purchase of Services	13,395	15,821	13,520	14,036	14,036	
5700	Other Charges and Expenses	3,791	9,995	4,200	4,200	4,200	
	Subtotal Benefits	17,186	25,816	17,720	18,236	18,236	
	Total	29,475	26,277	28,236	23,236	23,236	

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 - 17.7% decrease

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
A	Public Ceremonies Committee	12,104	11,190	12,007	12,600	12,600	
B	Memorial Day Flags	1,500	1,500	1,500	1,500	1,500	
C	Street Flags	1,496	438	1,500	1,500	1,500	
D	U.N. Day Committee	0	100	100	100	100	
E	Special Events	0	584	1,000	1,000	1,000	
	Total	15,100	13,812	16,107	16,700	16,700	

EXPENSE DETAIL:

A. Expenses have increased slightly for transportation, police services, and other supplies.

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

FUNDING:

Appropriation Only - 3.7% increase

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Information Center	3,000	4,500	4,500	4,500	4,500	

EXPENSE DETAIL:

FUNDING:

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

Appropriation Only

COMMENTS:

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
COMMISSION EXPENSE							
5200/ 5300	Purchase of Services	0	165	3,500	3,000	3,000	
5400/ 5500	Supplies	0	25	350	350	350	
5700	Other Charges and Expenses	20	135	0	0	0	
	ORAL HISTORY PROGRAM	1,506	2,000	3,000	3,000	3,000	
	TOTAL	1,526	2,325	6,850	6,350	6,350	

EXPENSE DETAIL:

FY91 Commission Budget includes the following:

- (1) Continuation of historic building/site inventory and mapping project \$3,000
- (2) Misc. operating expenses \$350

FUNDING:

Appropriation Only - 7.3% decrease

COMMENTS:

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.

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Elliot Mental Health	19,251	19,250	20,212	25,000	20,212	
	Service to Youth	16,043	16,044	16,852	20,000	16,852	
	Total	35,294	35,294	37,064	45,000	37,064	

EXPENSE DETAIL:

FUNDING:

Appropriation Only

COMMENTS:

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Account Function: UNCLASSIFIED

APPROPRIATION SUMMARY

Account #

50-55

Acct. #	Account Name	FY 88 Expense	FY 89 Expense	FY 90 Approp.	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
50A	Health/Life/Dental Insurance	560,000	646,800	750,000	866,000	866,000	
50B	Property/Liability Insurance	218,750	227,000	256,000	275,000	275,000	
51	Town Employee Benefits	76,817	61,709	61,600	67,700	67,700	
52	Unemployment & Worker's Comp.	40,399	35,000	25,000	30,000	30,000	
53	Reserve Fund	195,264	130,838	95,000	110,000	110,000	
54	Retirement	1,088,047	1,093,989	1,124,000	1,200,000	1,200,000	
55	Social Security & Medicare	30,634	50,317	72,800	97,200	97,200	
	Total Appropriation	<u>2,209,911</u>	<u>2,245,653</u>	<u>2,384,400</u>	<u>2,645,900</u>	<u>2,645,900</u>	

Acct. #	Account Name	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
50A	Health/Life/Dental Insurance	631,371	719,833	812,500	943,500	943,500	
50B	Property/Liability Insurance	218,750	227,000	256,000	275,000	275,000	
51	Town Employee Benefits	76,817	61,709	61,600	67,700	67,700	
52	Unemployment & Worker's Comp.	40,399	35,000	25,000	30,000	30,000	
53	Reserve Fund	195,264	130,838	95,000	110,000	110,000	
54	Retirement	1,088,047	1,093,989	1,124,000	1,200,000	1,200,000	
55	Social Security & Medicare	33,626	55,936	80,000	108,000	108,000	
	Total Budget	<u>2,284,274</u>	<u>2,324,305</u>	<u>2,454,100</u>	<u>2,734,200</u>	<u>2,734,200</u>	

FUNDING SUMMARY:

Appropriation
 Light Fund
 Water Fund
 Sewer Fund
 Parking Meter Fund
 Insurance Reserve Fund

2,209,911	2,245,653	2,384,400	2,645,900	2,645,900
24,597	33,652	35,000	45,500	45,500
15,822	15,638	17,900	21,200	21,200
8,821	13,740	14,300	19,100	19,100
1,805	2,023	2,500	2,500	2,500
23,318	13,599	---	---	---
<u>2,284,274</u>	<u>2,324,305</u>	<u>2,454,100</u>	<u>2,734,200</u>	<u>2,734,200</u>

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Health Insurance	565,595	643,405	677,700	790,000	790,000	
	Life Insurance	9,302	14,277	15,900	16,500	16,500	
	Dental Insurance	56,474	62,151	68,900	87,000	87,000	
	Disability Insurance	0	0	50,000	50,000	50,000	
		631,371	719,833	812,500	943,500	943,500	

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 15% increase in the employer contribution rate for 3/1/90 and a 10% increase for 3/1/91.

The disability insurance plan has not yet been implemented.

FUNDING:

	FY89	FY90	FY91
Appropriation	646,800	750,000	866,000
Light Fund	31,601	33,000	41,500
Water Fund	13,945	15,500	18,000
Sewer Fund	11,865	11,500	15,500
Parking Meter	2,023	2,500	2,500
Insr. Reserve	13,599	--	--
	719,833	812,500	943,500

Membership @ 6/30/89
Town Share Monthly Rates (@ most recent change)

	Family Indiv.	Health @ 3/89:
Health:	109	Family \$173.00
Blue Cross	137	Indiv. 75.00
Medex	160	Medex 30.54
HMO's	106	
Dental:	194	Dental @ 9/89:
	150	Family \$26.29
		Indiv. 9.29

	Life:	Life @ 10/88:
	--	\$2.20
	610	(\$5,000)

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Insurance Premiums	288,305	297,934	366,166	392,000	392,000	
	Damages to Person & Property	15,000	5,000	250	5,000	5,000	
	Insurance Advisor	8,953	18,195	7,500	7,500	7,500	
	Transfer to: Insurance Reserve Fund	4,351	10,923	---	---	---	
	Total Budget	316,609	332,053	373,916	404,500	404,500	
	Less amount paid by Schools, Utilities, & Lessees	(97,859)	(105,053)	(117,916)	(129,500)	(129,500)	
	Total Appropriation	218,750	227,000	256,000	275,000	275,000	

EXPENSE DETAIL:

Coverage	FY88 Gross Actual	FY89 Gross Actual	FY90 Gross Budget	FY91 Gross Estimate	FY91 Schl/Util Estimate	FY91 Town Share Estimate
Auto	88,083	105,670	110,777	125,000	46,000	79,000
P.O.Liability (a)	7,725	7,700	9,690	9,000	-0-	9,000
Prop./G.L.Pkg.	142,438	130,104	182,810	200,000	78,300	121,700
Boiler	6,782	6,800	8,508	8,000	5,200	2,800
Pol./Fire Risks	2,167	9,676	2,718	2,000	-0-	2,000
E.M.T. Prof.Liab.	6,240	3,016	7,828	12,000	-0-	12,000
Police Prof. (b)	33,645	34,793	42,204	35,000	-0-	35,000
Bonds	1,225	175	1,631	1,000	-0-	1,000
Total Premiums	288,305	297,934	366,166 (c)	392,000	129,500	262,500

- (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.
- (d) Umbrella coverage unavailable beginning FY87.

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.

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Retirement - Unused Sick Leave	54,584	37,177	36,000	39,900	39,900	
	Unused Personal Leave	11,631	12,991	13,300	14,000	14,000	
	Public Safety-Medical Disability	5,442	6,741	6,000	7,500	7,500	
	Employee Assistance Program	5,160	4,800	6,300	6,300	6,300	
	Total	76,817	61,709	61,600	67,700	67,700	

EXPENSE DETAIL:

Unused Sick Leave - Section 136 of the Personnel Bylaws provides that, upon retirement, the Town buys back 50% of unused sick leave up to a maximum of 62 days of pay (124 days of accumulated sick leave). The annual expense for the past five years is as follows:

FY85	FY86	FY87	FY88	FY89	Average
22,012	28,776	10,948	54,584	37,177	30,700

The FY91 request attempts to reflect assumptions about two elements affecting the cost of this item: the FY91 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
9.9% increase

COMMENTS:

Unused sick Leave -
of beneficiaries:
FY88 - 9 (Avr. \$6,065)
FY89 - 7 (Avr. \$5,311)

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Unemployment Compensation	9,861	16,000 *	12,000	15,000	15,000	
	Worker's Compensation	30,538	19,000 *	13,000	15,000	15,000	
	Total	40,399	35,000	25,000	30,000	30,000	
*	Includes Reserve Fund transfer of \$4,000 (unemployment comp.) and \$10,000 (worker's comp.).						

EXPENSE DETAIL:

Unemployment Compensation:

This account covers Town and Concord Public School claims involving layoff from service, layoff from subsequent employment, transfer of spouse, and 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 requiring an appropriation of approximately \$140,000.

Worker's Compensation:

The Concord Public Schools have a worker's compensation insurance policy which covers their instructional and office staff only. The funding in this account covers legal and medical expenses for Town and all other CPS employees; salary continuation costs are charged to the department's budget. Expenses in FY88 and FY89 were unusually high as the result of a few serious accidents in both Town and CPS departments. The FY89 expense includes two cases costing \$15,711 and 25 other minor injuries.

The FY90 renewal premium paid by CPS for the worker's compensation insurance policy was \$31,649, with an estimated premium cost of \$32,000 for FY91.

FUNDING:

Appropriation Only - 20% Increase
FY90-91

Note:

Enterprise Funds are charged directly for costs pertaining to enterprise employees - water, sewer, landfill, and electric.

COMMENTS:

Unemployment Compensation

of Beneficiaries:

	FY88	FY89	FY90
Town Depts.	0	5	2
Public School	5	3	1

Code	Description	FY 88 Transfers	FY 89 Transfers	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Reserve Fund	195,264	130,838	95,000	110,000	110,000	

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 "extra-ordinary 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 FY91 would require an appropriation of approximately \$116,000.

FUNDING:

Appropriation Only - 15.7% Increase FY90-91

COMMENTS:

FY89 original appropriation \$85,000
 Additions voted at 1989 Town Meeting 90,000

 \$175,000

FY89 Uses:

Emerson Umbrella asbestos study	\$4,500
Hazardous Waste Collection	10,000
Town employee benefits	35,315
Legal Services	61,861
Inspections Department	8,000
Planning Department	2,532
Town Meeting & Reports	4,614
Elections & Registrars	4,016

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Contributory Retirement	984,830	991,772	1,070,256	1,173,000	1,173,000	
	Non-Contributory Retirement	3,217	2,217	3,744	2,000	2,000	
	Pension Liability Reserve Fund	100,000	100,000	50,000	25,000	25,000	
	Total	1,088,047	1,093,989	1,124,000	1,200,000	1,200,000	

EXPENSE DETAIL:

FUNDING:

Contributory Retirement: The required amount is determined by the Public Employee Retirement Administration (PERA). The predominant factors are: (1) annualized pension cost as of 9/30/89 (\$1,527,307-up 11%) and (2) the status of the Pension Fund as of 9/30/89 (\$2,850,880-up 19%). 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, FY90, and projected FY91 costs are:

Appropriation Only

6.8% Increase

	FY88	FY89	FY90	FY91 (est)
Pension Fund	\$ 1,116,519	1,161,358	1,242,367	1,367,000
Expense Budget	55,200	60,000	85,000	65,000
Total	\$ 1,171,719	1,221,358	1,327,367	1,432,000

(+10%)

The Town's share for FY91 is 81.9% 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 9/30/89, the market value of Pension Reserve Fund assets was \$4,300,902. This is 27% of total Retirement Plan assets at that date.

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.

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 FY91, the combined total of required appropriation to the Pension Fund (\$1,367,000 est), the charges to be made to the enterprise funds (\$165,000 est), and the appropriation of \$25,000 to the Pension Liability Reserve Fund will bring total allocations to about 15% of payroll, in line with the percentage required to meet current service liabilities and to amortize past unfunded liabilities.

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

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Social Security - Medicare	33,626	55,936	80,000	108,000	108,000	

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. Since inception of this tax, the covered percentage of payroll has been: FY87 -- 9%, FY88 -- 17%, FY89 -- 26%. The FY90 budget estimate assumes coverage of 35% of the gross payroll, and the FY91 proposed budget assumes coverage of 44% 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 \$138,000 to FY91 expense, and about \$50,000 to the Town's share of the CCRSD assessment.

FUNDING:

	FY89 Actual	FY90 Budget	FY91 Proposed
Appropriation	50,317	72,800	97,200
Light Fund	2,051	2,000	4,000
Water Fund	1,693	2,400	3,200
Sewer Fund	1,875	2,800	3,600
	55,936	80,000	108,000

COMMENTS:

	% of Payroll Covered		% of Expense	
	Town	CPS	Town	CPS
FY 87	11%	7%	60%	40%
FY 88	21	14	59	41
FY 89	30	23	55	45
FY 90 est.	40	30	55	45
FY 91 est.	50	38	55	45

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Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Approp.	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
5910	Long Term Debt						
5920	Town:	340,225	490,225	751,225	734,000	734,000	
5920	Principal Interest	120,822	221,974	271,529	293,507	293,507	
	Subtotal	461,047	712,199	1,022,754	1,027,507	1,027,507	
5910	School:	420,000	350,000	125,000	130,000	130,000	
5920	Principal Interest	62,920	50,410	30,200	58,330	58,330	
	Subtotal	482,920	400,410	155,200	188,330	188,330	
5910/20	Total Long Term Debt	943,967	1,112,609	1,177,954	1,215,837	1,215,837	
5930	Bond Anticipation Note Interest	99,602	101,764	196,046	158,163	158,163	
5940	Issuance Costs/Administration	18,755	23,784	20,000	20,000	20,000	
	Total Appropriation	1,062,324	1,238,157	1,394,000	1,394,000	1,394,000	
	General Fund Portion	1,053,324	1,193,235	1,356,125	1,372,542	1,372,542	
	Land Fund Portion	9,000	44,923	37,875	21,458	21,458	

EXPLANATION:

Long-term debt includes a projected sale of \$1,445,000 (tax-supported debt) in March 1990. This will cover projects previously authorized, as follows:

- 1989 Town Meeting - School Building asbestos removal \$300,000
- School Building handicapped access 180,000
- Road Improvements 700,000
- Department Equipment (fire pumper and police communications) 265,000

The Land Fund portion of the appropriation represents debt service on the Heywood Meadow land 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 of debt-financed projects already authorized or recommended for authorization on the 1990 Annual Town Meeting Warrant (\$1,225,000 - see "Special Appropriations" account). Any further debt authorization for FY91 could require an increase in this appropriation account.

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Long Term Debt						
5910	Town: Principal	340,225	490,225	751,225	734,000	734,000	
5920	Interest	120,822	221,974	271,529	293,507	293,507	
	Subtotal	461,047	712,199	1,022,754	1,027,507	1,027,507	
5910	School: Principal	420,000	350,000	125,000	130,000	130,000	
5920	Interest	62,920	50,410	30,200	58,330	58,330	
	Subtotal	482,920	400,410	155,200	188,330	188,330	
5910	Utilities: Principal	254,775	319,775	238,775	586,000	586,000	
5920	Interest	118,971	161,659	162,041	217,038	217,038	
	Subtotal	373,746	481,434	400,816	803,038	803,038	
5910/20	Total Long-Term Debt	1,317,713	1,594,043	1,578,770	2,018,875	2,018,875	
5930	Bond Anticipation Note Interest	157,605	119,331	281,046	207,163	207,163	
5940	Issuance Costs/Administration	32,567	29,387	30,000	30,000	30,000	
	Total	1,507,885	1,742,761	1,889,816	2,256,038	2,256,038	
	FUNDING:						
	Appropriation	1,062,324	1,238,157	1,394,000	1,394,000	1,394,000	
	Water Fund	99,252	89,809	85,130	139,810	139,810	
	Sewer Fund	222,119	297,310	269,906	258,408	258,408	
	Light Fund	124,190	117,485	45,780	43,820	43,820	
	Landfill Fund	--	--	95,000	420,000	420,000	

EXPLANATION:

This page shows total debt service for all funds. Long-term debt for the utilities includes a projected sale of \$990,000 in March 1990 for the Landfill project authorized by Article 14 (1987) and Article 13 (1988).

Code	Description	FY 88 Transfers	FY 89 Transfers	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
	Tax Levy transfer to Land Fund	400,000	500,000	100,000	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:

FY 87 Marshall Land (Harrington Avenue)3.69 acres

FY 89 EDCO Land (Barrett's Mill Road)4.22 acres;
total cost \$685,000 (\$385,000 from the General Fund balance).

Ayrshire subdivision lots (off Williams Road); acquisition presently in litigation.

Debt Service

Heywood Meadow land purchased in 1986, 1 acre. The Town share, \$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:

In addition to the total of \$776,798 expended from the Land Fund through FY90 for land acquisition, other public funds have been allocated or committed over the past several years to purchase an additional 71.7 acres of land and secure Agricultural Preservation Restrictions on 65.6 acres. These transactions, supported from financing sources other than the Land Fund, are summarized in the table below.

LAND FUND HISTORY

	ACTUAL			PROJECTED	
	FY87	FY88	FY89	BUDGET FY90	RECOMMENDED FY91
Sources:					
Beginning Balance	\$ -0-	\$ 9,566	\$ 401,171	\$ 260,178	\$ 342,303
Tax Levy	391,000	400,000	500,000	100,000	100,000
Interest earned	8,339	12,630	31,706	30,000	25,000
	<u>\$399,339</u>	<u>\$422,196</u>	<u>\$932,877</u>	<u>\$390,178</u>	<u>\$467,303</u>
Uses:					
Debt service	\$ -0-	\$ 9,000	\$ 44,923	\$ 37,875	\$ 21,458
Land purchase	385,000	-0-	290,000*	-0-	-0-
Options	-0-	10,000*	-0-	10,000	-0-
Legal, etc.	<u>4,773</u>	<u>2,025</u>	<u>37,776</u>	<u>10,000</u>	<u>47,875</u>
	<u>\$389,773</u>	<u>\$ 21,025</u>	<u>\$372,699</u>	<u>\$ 47,875</u>	
Reserved	-	-	300,000	-	-
			Ayrshire		
Ending balance	<u>\$ 9,566</u>	<u>\$401,171</u>	<u>\$260,178</u>	<u>\$342,303</u>	

* Amounts applied to EDCO land acquisition. In addition, \$385,000 was appropriated for this purpose from "Free Cash" 1988 Annual Town Meeting, Article 25.

Town Meeting	Amount	Parcel
--------------	--------	--------

April 5, 1983	\$470,000	Robinson Well Site (40 acres)	Water Fund (debt)
Nov. 6, 1985	690,000	Howe Land (27.5 acres)	General Fund (debt)
July 8, 1987	125,000	Hugh Cargill Well (1 acre)	Water Fund (cash)
April 12, 1988	600,000	Hutchins Farm APR (65.6 acres)	General Fund (debt)
April 4, 1989	250,000	Cambridge Turnpike (3.2 acres)	Light Fund (cash)

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 FY91 fund commitment and request for land acquisition purposes is:

	General Fund	Water Fund	Transfer from Land Fund
Tax Levy to Land Fund	\$ 100,000		
Heywood Meadow debt			21,458
Howe Land debt		77,540	
Robinson Well site debt		58,630	
Total	\$ 177,540	\$ 58,630	\$ 21,458

An additional \$445,000 (approximately) would remain in the Land Fund available for appropriation.

Total Allocations, FY87-91

	Debt Service		Free Cash & Other Funds Allocated	From Tax Levy To Land Fund	Grand Total New Funds
	Tax Supported	Water Fund			
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	250,000	100,000	513,730
FY91	77,540	58,630	-0-	100,000	236,170

Acct. #	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Dept. Request	Town Manager Recommend	Selectmen Recommend
102	Departmental Equipment: 1985 Wheeled Coach Modular Ambulance - Fire Department			Borrowing	85,000	85,000	
103	Underground Fuel Tanks removal - public school buildings (6)			Borrowing	300,000	300,000	
104	Road Reconstruction Program - continuation of program initiated in FY90			Appropriation Borrowing State Aid	60,000 700,000 140,981	60,000 700,000 140,981	
					900,981	900,981	
105	Public Facilities - engineering/design			Borrowing	100,000	100,000	
	(a) Keyes Road building & site			Borrowing	40,000	40,000	
	(b) Cemetery expansion - Sleepy Hollow			Borrowing	40,000	40,000	

SUMMARY:		Appropriation	Borrowing	State Aid	Total
		60,000	1,225,000	140,981	1,425,981
		60,000	1,225,000	140,981	1,425,981

UNAPPROPRIATED ACCOUNTS

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Estimate	Town Manager Recommend	Selectmen Recommend
County Tax		271,262	19,951	27,333	28,000	28,000	
MBTA Assessment		316,875	293,573	301,265	308,500	308,500	
Retirement System Supervision		2,278	2,981	7,331	7,700	7,700	
Group Insurance, elderly retirees		2,420	4,944	3,070	3,000	3,000	
Air Pollution Control District		4,401	4,503	4,561	4,600	4,600	
Metro. Area Planning Council		3,051	3,137	3,216	3,200	3,200	
Motor Vehicle Excise Bills		249	--	--	--	--	
Parking Surcharges		3,640	--	2,920	3,000	3,000	
Special Education		(5,346)	--	--	--	--	
		598,830	329,089	349,696	358,000	358,000	

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 \$355,000
 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 "local aid". The impact for Concord is illustrated below.

NET ASSESSMENTS	
FY 1982	FY 1986
880,566	587,241
704,473	538,547
648,024	598,830
715,289	329,089

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Request	Town Manager Recommend	Selectmen Recommend
	Original Overlay	255,951	233,333	425,000	235,000	235,000	
	Used for abatements and exemptions through 6/30/89	102,305	129,041	N/A	N/A	N/A	
	Transferred to General Fund	148,051	0	N/A	N/A	N/A	
	Balance as of 6/30/89	5,595	104,292	N/A	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 6/30/89
1984 *	2.9%	1.0%
1985	2.1	0.9
1986	1.6	1.0
1987 *	2.6	1.2
1988	1.4	0.6
1989	1.2	0.7
1990 *	2.0	N/A
1991	1.0	N/A

* Asterisk denotes revaluation years

Code	Description	FY 88 Actual	FY 89 Actual	FY 90 Actual	FY 91 Estimate	Town Manager Recommend	Selectmen Recommend
	Snow and Ice Deficit	159,234	108,870	0	100,000	100,000	
	Court Judgements	6,656	0	0	0	0	
		165,890	108,870	0	100,000	100,000	

EXPENSE DETAIL:

Snow and Ice Removal

Snow removal expense is unpredictable from year to year, and subject to wide variations. The budget strategy is to recognize long-term trends without assuming a "worst-case" situation. As long as the amount appropriated is at least equal to the prior year's appropriation, the state law permits deficit spending for this purpose. The amount of any deficit is then added to the following year's levy (subject, however, to the levy limit; thus, budget changes could be required if the size of the snow removal deficit is greater than planned).

General Fund

FUNDING:

COMMENTS:
 Authorization to spend in excess of the appropriated budget for Snow and Ice Removal requires the joint approval of the Town Manager and the Finance Committee.

By the time of the Annual Town Meeting, the size of any deficit is known or at least susceptible to more precise estimation and is considered in making any final revisions to the proposed budget.

Court Judgements

Judgements are payable by court order and are not subject to Town Meeting action. The 1988 expense involved an order in the case of Dolan vs. Concord Public School Committee (Middlesex Superior Court No. 81-2166).

The amounts shown represent budget overruns of the prior year added to the budget of the year shown, as authorized by MGL Ch.44,s.31D.

EDUCATION

Code	Description	FY 88 Budget	FY 89 Budget	FY 90 Budget	FY 91 FinCom Guideline	Town Manager Recommend	Selectmen Recommend
Budget		8,626,542	9,127,548	9,732,672	10,350,000		
Appropriation		8,615,542	9,120,548	9,729,672 *	10,350,000		

* Includes \$20,000 appropriated by Article 19 of the 1989 Annual Town Meeting for design and specifications for removal of underground fuel tank; included here because this was part of the total subject to Finance Committee budget guidelines.

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 FY91, 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 FY90 is estimated at \$411,184.

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)	\$29,625
Group Insurance	323,000
Unemploy/Workers Comp	23,850
Retirement	284,450
Pension Reserve	9,425
Debt Service	188,330
Medicare Tax	43,750
	=====
	\$902,430

FUNDING:

The FY91 estimate is the Finance Committee's guideline. It provides for a 5.3% appropriation increase PLUS an additional \$100,000 which the Committee described as "recognition of the additional expenses due to Special Education and increased enrollment."

COMMENTS:

Enrollments at October 1

ACTUAL:	1984	1985	1986	1987	1988	1989	* K-5	Middle	Total
	1,051	1,010	1,032	1,062	1,024	1,092		593	1,644
	1,985	1,986	1,987	1,988	1,989			530	1,540
								507	1,539
								484	1,546
								485	1,509
								492	1,584
PROJ: 1990								510	1,629
1991								509	1,636

* not including pre-kindergarten

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 FinCom Guideline	Town Manager Recommend	Selectmen Recommend
	Assessment	4,569,287 *	4,848,465	5,007,615	5,248,000		
NOTE:	FY88	*This reflects a reduction of \$21,523 from the original assessment. See following page.					

EXPENSE DETAIL:

The FY91 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.

	FY88	FY89	FY90 *	FY91 FinCom
			Budget	Guideline

Gross budget	7,493,231	7,859,164	8,086,102	8,410,000
Less:				
State Aid	1,463,575	1,519,068	1,412,463	1,449,544
Federal Aid	5,000	5,000	5,000	5,000
District funds	202,425	190,020	227,977	109,456
Net assessable	5,822,231	6,145,076	6,440,662	6,846,000

Concord	4,569,287	4,848,465	5,007,615	5,248,000
Carlisle	1,252,944	1,296,611	1,433,047	1,598,000

* Includes \$10,000 appropriated by Article 18 of the 1989 Annual Town Meeting for design and specifications for removal of underground fuel tank; included here because this was part of the total subject to Finance Committee budget guidelines.

FUNDING:

Appropriation only
(General Fund)

COMMENTS:

State aid supports about 17% 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 10/1/94 and assessments for FY's 1982 to 1991.

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 **	3,836,577
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	3,583,648
1988	657	188	77.75%	FY90	5,007,615	3,525,300 (est)
1989 *	578	176	76.66%	FY91	5,248,000 (PROJECTED)	3,519,112 (est)
PROJECTED ENROLLMENTS:						
1990	559	171	76.58%			
1991	563	165	77.34%			
1992	551	178	75.58%			
1993	562	186	75.13%			
1994	573	202	73.94%			

* In addition, there are 91 METCO and other non-resident students.

** 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.

Code	Description	FY 88 Expense	FY 89 Expense	FY 90 Budget	FY 91 Estimate	Town Manager Recommend	Selectmen Recommend
	Assessment	247,063	273,246	272,364	250,000		

EXPENSE DETAIL:

The Finance Director has estimated the FY91 assessment based upon a projected 10% rise in assessments and October 1, 1989, 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

	1985	1986	1987	1988	1989
Concord	35	40	37	34	27
16 member towns	827	818	706	642	623
Concord share %	4.23	4.89	5.24	5.30	4.33%
TOTAL Enrollment	1,253	1,211	1,090	1,043	1,004

	FY87	FY88	FY89	FY90	FY91 Estimate	FUNDING:
Budget	8,359,589	9,072,241	9,327,452	9,135,683		Appropriation
Less:						
State Aid	2,773,873	2,798,734	2,848,734	2,794,959		Only
Tuition	800,000	910,715	946,963	927,000		
Other	255,000	240,000	267,000	216,815		
Assessment on 16 member towns	4,530,716	5,122,792	5,264,755	5,196,909	5,717,000	