

Section III

Budget Summary

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GENERAL FUND Budget Summary

The Total FY06 General Fund Spending Plan presented in this budget is based upon the recommended Guidelines issued by the Finance Committee on November 22, 2004:

\$62,617,671 a 6.7% increase over the current year

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

	Current Year	Guidelines FY06	\$ change	% change
Town Government operations <i>accts 1-43</i>	\$ 13,931,000	\$ 15,011,000	\$ 1,080,000	7.8 %
Concord Public Schools, K-8	\$ 23,049,709	\$ 24,285,000	\$ 1,235,291	5.4 %
Concord-Carlisle RSD assessment	<u>\$ 10,359,451</u>	<u>\$ 10,817,878</u>	<u>\$ 458,427</u>	<u>4.4 %</u>
TOTAL operations	\$ 47,340,160	\$ 50,113,878	\$ 2,773,718	5.9 %
Joint Town and CPS accounts <i>accts. 44-48 without excluded debt Retirement, employee group insurance, debt service within levy limit, federal social security and medicare tax, property & liability insurance, unemployment compensation and workers compensation.</i>	\$ 8,140,628	\$ 8,667,250	\$ 526,622	6.5 %
Minuteman High School <i>Assessment (FY06 is now likely to be \$431,000)</i>	\$ 369,890	\$ 400,000	\$ 30,110	8.1 %
Debt exclusion levies Plus CCRSD debt not excludable	\$ 1,854,324	\$ 2,484,617 1,926	\$ 630,293 1,926	34.0 %
Unappropriated accounts <i>State assessments, overlay, snow & other deficits</i>	\$ 997,753	\$ 950,000	\$ (47,753)	(4.8)%
TOTAL	\$ 58,702,755	\$ 62,617,671		

TOTAL CHANGE: \$3,914,916 6.7%

Based upon revenue forecasts made for the Guideline process last fall, this total budget change is proposed to be financed as follows:

	Comparison to current year (FY05)	
	Plus	Minus
• Projected change in state aid		\$ 60,817*
• Change in Free Cash allocated	\$ 41,000	
• All other non-tax revenue changes	80,000	
• Property tax levy from estimated new growth	400,000	
• Tax Levy increase within levy limit (+ 3.5%)	1,755,440	
• Levy Limit override (+2.1%)	1,069,000	
• Excluded debt Levy (+1.3%)	630,293	

* **Note:** While the FY06 estimate for state aid is level-funded, FY05 includes a one-time additional allocation of \$60,044 from the state using the lottery formula. The state advised that this would not recur and required the Board of Selectmen to sign an acknowledgment to this effect in order to receive the funds. See page III-9, line A. 10.

Town of Concord, Massachusetts

The Finance Committee's Operating Budget Guidelines for the three principal spending entities is as follows:

	Increase at Levy Limit	additional from Override	Cumulative
Town Government operations	\$ 564,000	\$ 516,000	\$ 1,080,000
Concord Public Schools	933,291	302,000	1,235,291
CCRSO operating assessment	<u>207,427</u>	<u>251,000</u>	<u>458,427</u>
TOTAL over FY05 budget:	\$1,704,718	\$1,069,000	\$ 2,773,718

The Town Manager's Proposed Budget

The Total Spending Plan detailed in this document includes:

The accounts under the direction and control of the Town Manager -

- the Town Government operating budget accounts (1-43);
- the Joint (Town-CPS) accounts (44-48);
- a group of accounts which are not subject to appropriation by the Town Meeting but which must be incorporated into the financial plan (detailed in this document as Accounts 101-103);

and the accounts under the direction and control of the various school committees -

- the Education accounts detailed in this document as Accounts 104-106 are included in summary manner for information purposes only. The complete CPS and CCRSD budget documents are prepared by the CPS/CCRSO Superintendent. The Minuteman Vocational Technical High School budget is prepared by the Minuteman Superintendent

The Proposed **FY06 Town Government Operating Budget** (accounts 1-43), which covers the **General Fund appropriations** for the departments organized under the Town Manager, is submitted herein at the Finance Committee's Override Guideline of \$15,011,000.

	\$ Change from <u>current year</u>	% Change from <u>current year</u>
• At Levy Limit level: \$14,495,000	+\$ 564,000	+ 4.05%
• At override level: \$15,011,000	+\$ 1,080,000	+ 7.8%

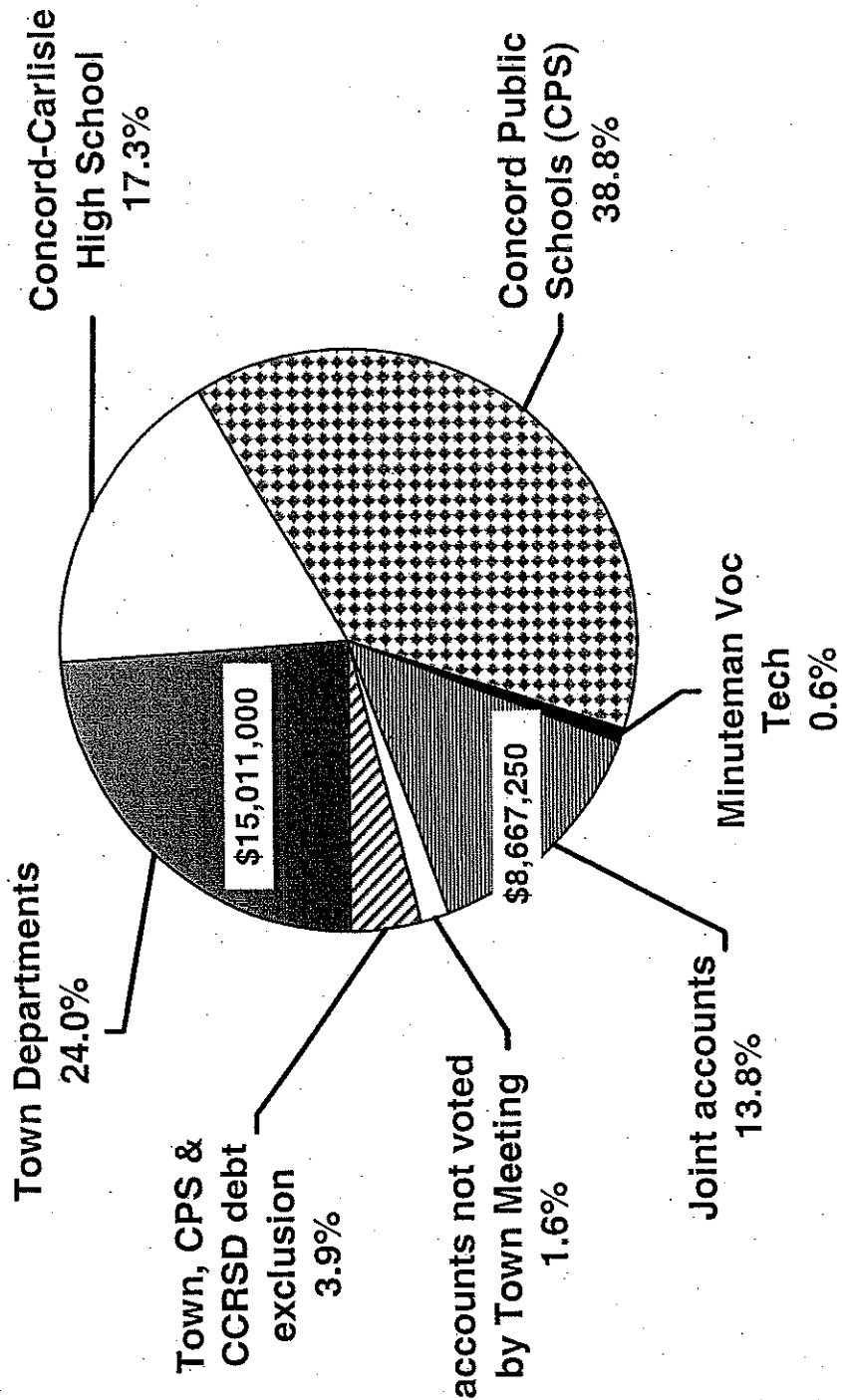
The detail of the items and amounts totaling \$516,000 that will be proposed as contingent upon an override has not yet been developed.

The total of all appropriation accounts managed under the direction of the Town Manager, to be voted under **Article 9 of the 2005 Town Meeting Warrant**, is recommended at:

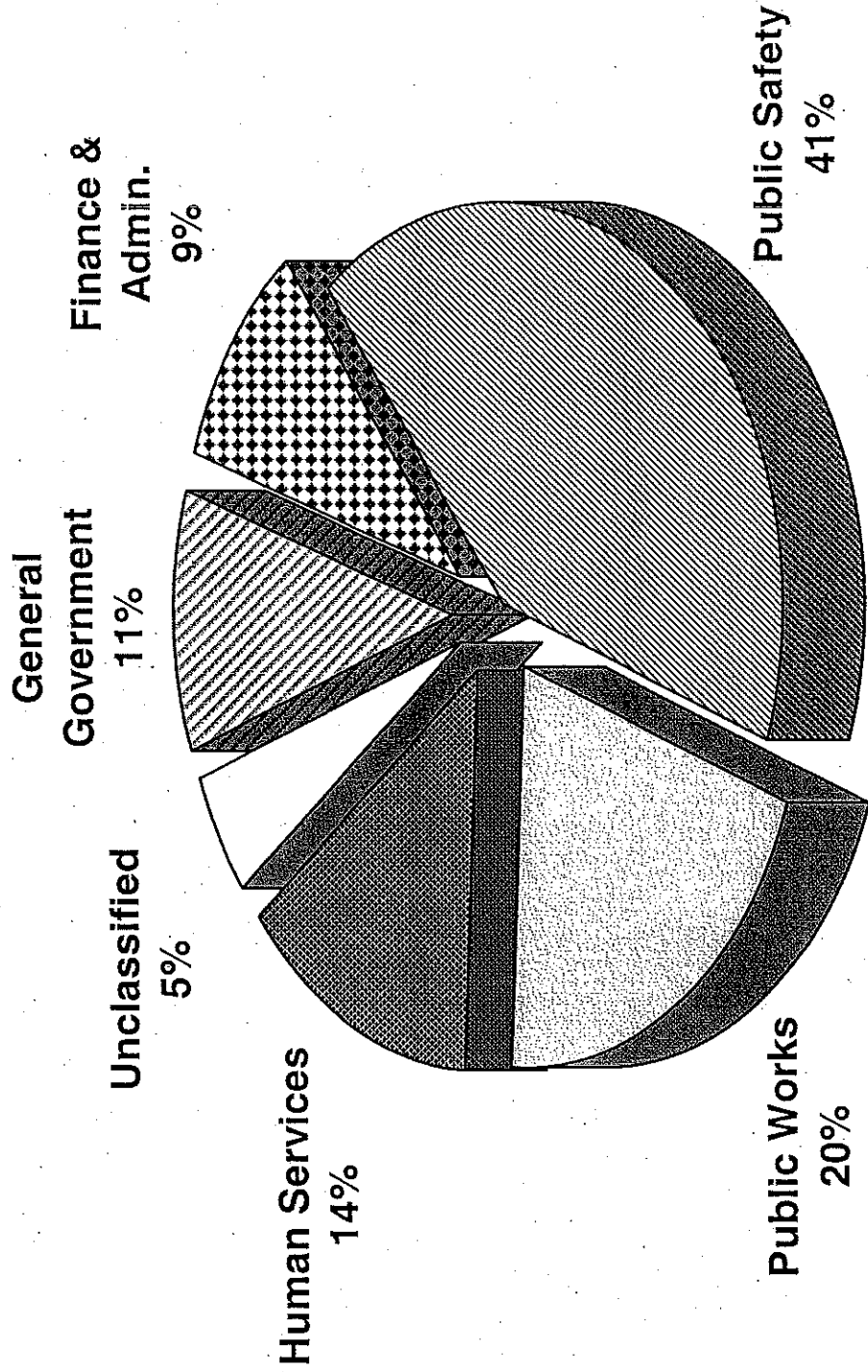
\$25,786,624 **an increase of 9.6% over the current year**

This total includes the Town Government Operating Budget accounts 1-43 and the group of accounts categorized as **Joint (Town-CPS)**. **Accounts 44-48** in this document provide detailed information on the Joint (Town-CPS) account recommendations totaling **\$10,775,624**. This total reflects the Finance Committee's Guideline estimate of \$8,667,250, and also includes \$2,108,374 of debt expense excluded from the levy limit (see account #48, page IV-143). The balance of the excluded debt, \$378,169, is part of the CCRSD assessment and will be acted upon by the Town Meeting under Article 11, Item 1 of the Warrant.

General Fund FY06 proposed budget

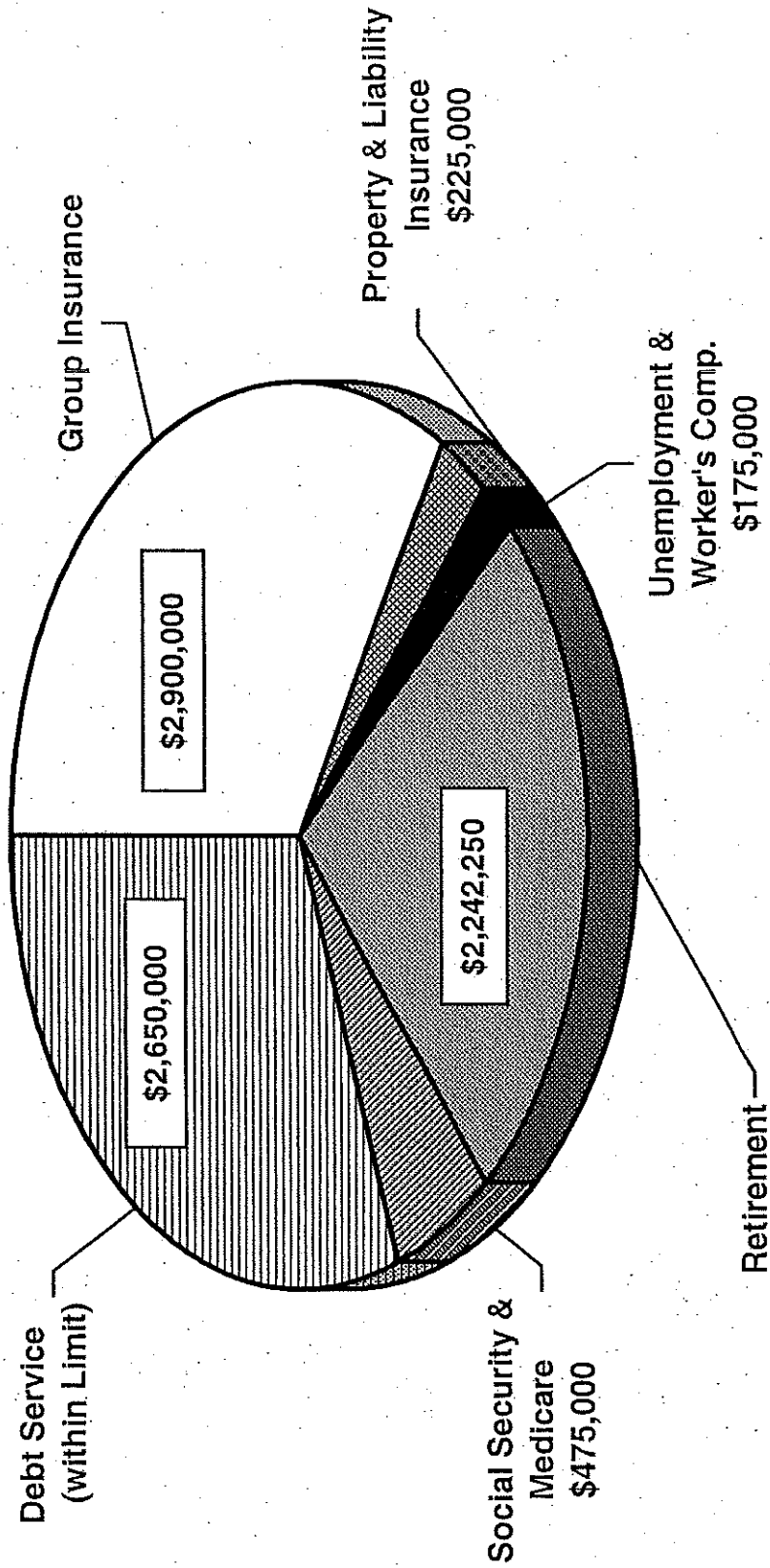


Proposed Town Operating Budget
\$15,011,000
by Functional Area



14% of total budget plan
share related to Concord Public Schools:
\$2,935,831

Joint Accounts
\$8,667,250



Town of Concord, Massachusetts

**General Fund Budget - All Accounts
Five Years: FY02 - FY05 Budgets
and Fiscal Year 2006 Guidelines**

Line #		FY02 Budget	FY03 Budget	FY04 Budget	FY05 Budget	FY06 Guidelines	Percent Change	Percent Of Total
1	Town Government							
2	personal services	\$ 9,233,795	\$ 9,677,304	\$ 9,889,476	\$ 10,247,016			
3	O & M	2,193,679	2,402,169	2,266,368	2,561,984			
4	capital outlay	863,805	878,806	785,525	922,000			
5	Reserve Fund	187,500	187,500	187,500	200,000			
	Total	\$ 12,478,779	\$ 13,145,779	\$ 13,128,869	\$ 13,931,000		7.8%	24.0%
6	Concord Public Schools	\$ 19,678,128	\$ 21,116,047	\$ 21,721,905	\$ 23,049,709		5.4%	38.8%
7	Concord-Carlisle RSD	\$ 8,218,042	\$ 8,791,896	\$ 9,571,877	\$ 10,359,451		4.4%	17.3%
	FY04 supplemental assessment			142,980 (a)				
8	Supplemental Reserve Fund	\$ 350,000	\$ 250,000	\$ 120,000	\$ 0	\$ 0		
9	Total Operating Budgets	\$ 40,724,949	\$ 43,303,722	\$ 44,685,631	\$ 47,340,160	\$ 50,113,878	5.9%	80.0%
10	Group Insurance	\$ 1,837,500	\$ 2,171,450	\$ 2,480,000	\$ 2,642,000	\$ 2,900,000		
11	Retirement	1,990,000	2,050,000	2,107,400	2,166,500	2,242,250		
12	Debt Service	2,223,000	2,400,000	2,430,000	2,522,128	2,650,000		
13	Social Security/Medicare	382,000	423,550	438,000	460,000	475,000		
14	Other Fixed & Mandated	280,000	330,000	355,000	350,000	400,000		
15	subtotal	\$ 6,712,500	\$ 7,375,000	\$ 7,810,400	\$ 8,140,628	\$ 8,667,250	6.5%	13.8%
16	Minuteman Voc Tech	\$ 377,694	\$ 269,249	\$ 325,906	\$ 369,890	\$ 400,000	8.1%	0.6%
17	High School Debt Exclusion	461,200	429,164	307,338	388,064	376,243	-3.0%	0.6%
	HS debt - premium offset					1,926		
18	Town Debt Exclusion	381,028	284,040	1,261,659	1,466,260	2,108,374	43.8%	3.4%
19	Other Expenses	250,000	0	63,000	0	0		
	subtotal	\$ 1,469,922	\$ 982,453	\$ 1,957,903	\$ 2,224,214	\$ 2,886,543	6.9%	6.9%
20	TOWN MEETING VOTE	\$ 48,907,371	\$ 51,661,175	\$ 54,453,934	\$ 57,705,002	\$ 61,667,671	6.9%	0.6%
21	State assessments	\$ 374,002	\$ 357,844	\$ 394,937	\$ 339,902	\$ 350,000	3.0%	0.2%
22	Snow/ice & other deficits	227,110	63,144	249,842	73,194	100,000	36.6%	0.8%
23	Overlay	461,718	413,140	500,207	584,657	500,000	-14.5%	
24	subtotal	\$ 1,062,830	\$ 834,128	\$ 1,144,986	\$ 997,753	\$ 950,000	-4.8%	0.8%
25	TOTAL BUDGET PLAN	\$ 49,970,201	\$ 52,495,303	\$ 55,598,920	\$ 58,702,755	\$ 62,617,671	6.7%	

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

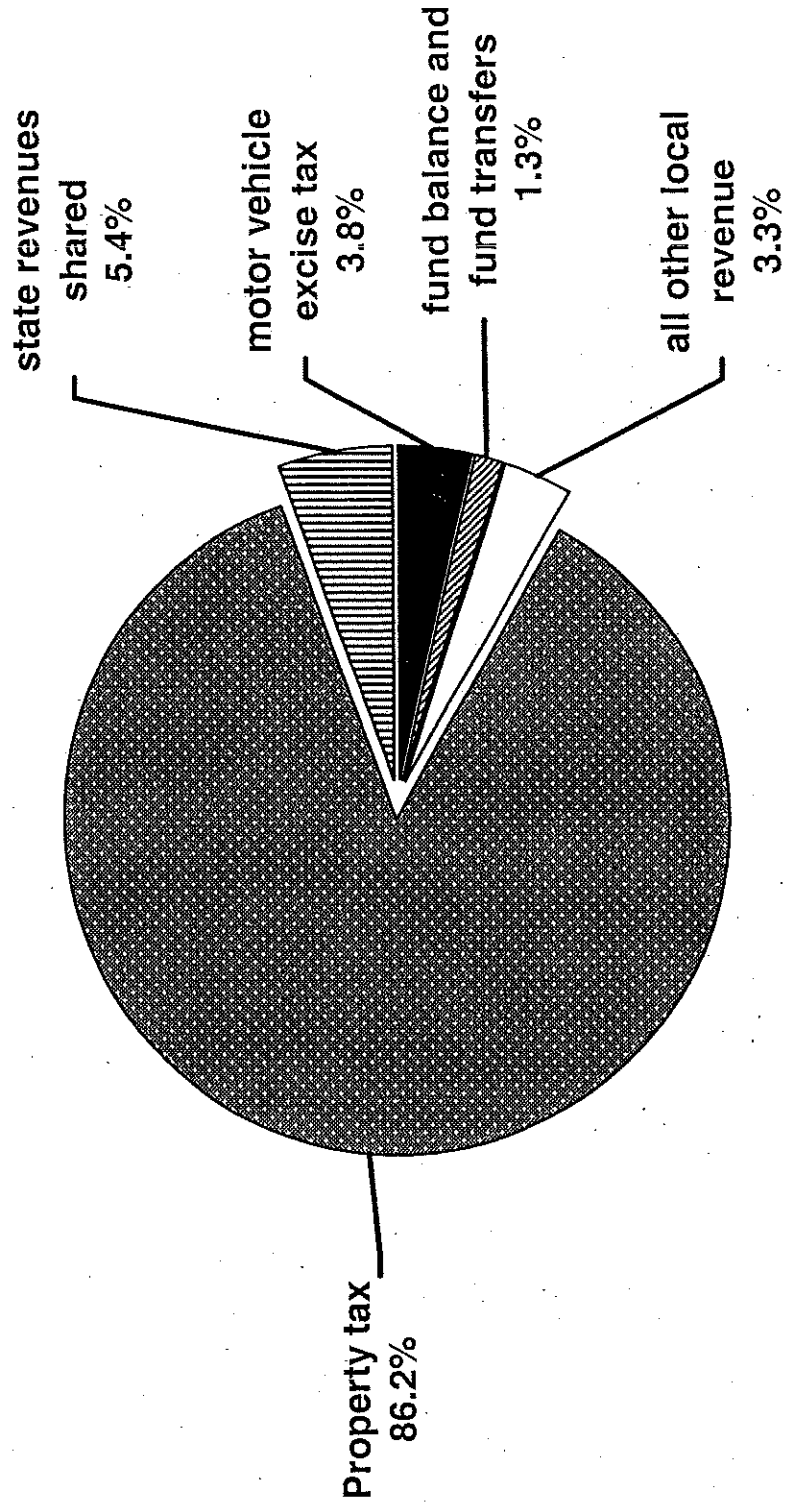
NOTE (a): FY04 supplemental appropriations were made at the 2004 Annual Town Meeting for GPS and CCRSD but were not used by June 30, 2004.

Town of Concord, Massachusetts

Financing the Budget Plan

	FY02 Budget	FY03 Budget	FY04 Budget	FY05 Budget	FY06 Guidelines	FY06 Percent Change	FY05 Percent Of Total
26							
27	\$ 4,244,925	\$ 4,061,824	\$ 3,241,855	\$ 3,418,720	\$ 3,357,903	-1.8%	5.4%
28	2,330,000	2,400,000	2,350,000	2,350,000	2,350,000	0.0%	3.8%
29	600,000	400,000	275,000	350,000	400,000	14.3%	0.6%
30	1,551,590	1,547,450	1,534,168	1,637,450	1,667,450	1.8%	2.7%
31	340,000	340,000	340,000	340,000	340,000	0.0%	0.5%
32	45,000	0	63,000	0	0		
33	1,250,000	1,000,000	810,399	459,000	500,000	8.9%	0.8%
34	540,000	250,000	262,980	0	0		
35	\$ 10,901,515	\$ 9,999,274	\$ 8,877,402	\$ 8,555,170	\$ 8,615,353	0.7%	13.8%
Property Tax:							
36	\$ 34,966,750	\$ 39,543,380	\$ 43,041,701	\$ 45,876,358	\$ 50,048,701	unused levy limit est. \$60,456	
37	2,249,222	1,478,773	1,532,364	1,858,160	1,069,000	(proposed)	
38	1,010,486	760,672	578,456	558,743	400,000		
39	38,226,458	\$ 41,782,825	\$ 45,152,521	\$ 48,293,261	\$ 51,517,701	6.7%	
40	842,228	713,204	1,568,997	1,854,324	2,484,617	34.0%	
41	\$ 39,068,686	\$ 42,496,029	\$ 46,721,518	\$ 50,147,585	\$ 54,002,318	7.7%	86.2%
TOTAL RESOURCES							
	\$ 49,970,201	\$ 52,495,303	\$ 55,598,920	\$ 58,702,755	\$ 62,617,671	6.7%	

General Fund FY06 estimated resources



RESOURCE DETAIL - GENERAL FUND
FY01-03 actual, FY04 budget and actual, FY05 budget and FY06 Guideline budget

	ACTUAL FY2001	ACTUAL FY2002	ACTUAL FY2003	BUDGET FY2004	ACTUAL FY2004	BUDGET FY2005	PROJECTED FY2006
A. State Aid:							
1. Abatements:							
Veterans, blind & surviving spouses	10,275	22,738	11,250	11,300	11,000	11,250	11,000
2. Police Career Incentive ("Quinn")	79,792	117,402	120,128	133,387	135,020	143,706 (a)	149,000
3. Elderly Persons Abatements	12,048	11,546	10,876	10,876	10,542	10,542	10,500
4. School Aid (Ch.70)	1,788,082 (b)	1,924,753 (b)	1,904,486	1,542,930	1,542,930	1,542,930	1,542,930
Charter School tuition reimbursement:	0	0	0	3,879	2,050	4,235	0
5. Transportation of Pupils	202,109	194,996	147,844	0	0	0	0
6. Construction of School Projects	161,609	161,609	161,609	147,132	148,618	148,618	148,618
7. State-Owned Land	410,605	350,556	232,898	186,452	186,452	290,652	290,652
8. Additional Assistance	483,163	483,163	409,481	383,959	383,959	383,959	383,959
9. Lottery	913,936	961,464	871,567	817,244	817,244	817,244	817,244
10. Additional lottery distribution	158,839 (c)	0	0	0	0	60,044 (c)	0
11. Highway Maintenance	70,069	17,517	0	0	0	0	0
12. Veterans Benefits	2,617	2,523	2,380	4,696	4,480	5,540	4,000
TOTAL STATE AID	4,293,144	4,248,267	3,872,519	3,241,855	3,242,295	3,418,720	3,357,903
B. Local Excise Taxes:							
1. Motor Vehicle Excise	2,314,373	2,215,729	2,349,869	2,350,000	2,336,406	2,350,000	2,350,000
2. Hotel/Motel Room Excise	245,673	205,757	156,960	175,000	145,485	150,000	175,000
3. Jet Fuel Excise	87,998	89,436	104,311	70,000	109,793	100,000	100,000
4. Farm Animal & Machinery	769	800	905	500	911	500	500
Total Local Excise	2,648,813	2,511,722	2,612,045	2,595,500	2,592,595	2,600,500	2,625,500
C. Fines and Forfeitures:							
1. Tax Penalties & Interest	107,886	65,034	76,010	90,000	62,987	90,000	90,000
2. Tax Possession Interest		44,282	0	0	0	0	0
3. Court Fines	123,328	131,963	124,815	120,000	120,550	110,000	110,000
Total Fines & Forfeits	231,214	241,279	200,825	210,000	183,537	200,000	200,000

Notes:

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

(a) FY05 "Cherry Sheet" estimate was required to be used in setting the FY05 tax levy. Expected actual payment in fiscal year 2005 will be \$141,396 based on 50% of actual expense during the prior fiscal year.

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

(b) -- net of amounts assessed for School Choice tuitions: FY01 - net of \$2,416; FY02 - net of \$3,909

Line A.10. Additional Lottery Distribution

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

FY05: one-time Municipal Relief Aid using Lottery formula

Town of Concord, Massachusetts

RESOURCE DETAIL - GENERAL FUND

FY01-03 actual, FY04 budget and actual, FY05 budget and FY06 Guideline budget

	ACTUAL FY2001	ACTUAL FY2002	ACTUAL FY2003	BUDGET FY2004	ACTUAL FY2004	BUDGET FY2005	PROJECTED FY2006
D. Uses of Money & Property:							
1. Rental - Nextel tower	13,520	16,450	16,450	16,450	16,450	16,450	16,450
2. Rental - AT&T tower		91,940	88,209	85,000	93,202	75,000	75,000
3. Rental - Ripley Building	15,981	21,120	14,856	10,000	10,240	10,000	10,000
4. Rental - Harvey Wheeler	37,945	36,579	0	0	0	5,000	10,000
5. Rental - miscellaneous		602	500	500	702	500	500
6. Investment Earnings	1,065,437	562,064	331,670	275,000	264,081	350,000	400,000
Total Uses of Money & Prop.	1,132,883	728,755	431,185	386,950	384,675	456,950	511,950
E. Licenses & Permits:							
1. Building Permits	252,174	262,318	195,286	200,000	217,415	200,000	200,000
2. Other Health & Inspections	178,331	181,681	171,219	125,000	197,611	175,000	175,000
3. Alcoholic Beverage	62,815	66,975	64,555	65,000	55,625	55,000	55,000
4. Trailer Park	216	138	0	0	172	0	0
5. Miscellaneous	19,303	20,403	25,779	11,718	39,003	15,000	15,000
Total Licenses & Permits	512,839	531,515	456,839	401,718	509,826	445,000	445,000
F. Departmental Fees:							
1. Town Clerk	80,013	88,975	100,505	85,000	109,953	100,000	100,000
2. Planning	4,409	4,471	5,223	5,000	3,104	5,000	5,000
3. Collector-Treasurer	31,374	37,378	61,862	30,000	33,712	40,000	40,000
4. Fire - Ambulance	242,001	239,839	305,448	275,000	313,084	300,000	300,000
5. Public Safety	57,777	43,615	48,803	45,000	63,681	60,000	60,000
6. Library - Late Fines	39,980	45,880	46,313	40,000	43,333	45,000	45,000
7. School Department	34,669	11,773	32,755	5,000	22,095	5,000	5,000
8. Miscellaneous	60,824	33,887	84,273	50,000	83,411	50,000	50,000
Total Departmental Fees	551,047	505,818	685,182	535,000	672,373	605,000	605,000
G. All Other Revenue:							
1. Payments in Lieu of Taxes (PILOT) (Fed.Govt., Housing Authority)	33,157	38,496	23,680	30,000	27,255	30,000	30,000
2. Sale of Tax Possession	0	288,777	0	0	0	0	0
3. PILOT on sale of town land	0	42,443	0	0	0	0	0
4. Premium on Sale of Bonds & Notes	39,668	76,426	89,671	0	46,487	0	0
5. Accrued interest on sale of bonds	0	0	3,729	0	0	0	0
6. (41A) Redemptions	37,280	3,949	0	0	7,080	0	0
7. (61A) Rollbacks	0	0	0	0	0	0	0
8. (61) Withdrawals	0	0	0	0	0	0	0
9. Betterments	2,388	2,065	13,440	0	19,279	0	0
10. Forest Land	8	132	0	0	8	0	0
Total Other Revenue	112,501	452,288	130,520	30,000	100,109	30,000	30,000
TOTAL LOCAL (B-G)	5,189,297	4,971,377	4,516,596	4,159,168	4,443,115	4,337,450	4,417,450

RESOURCE DETAIL - GENERAL FUND

FY01-03 actual, FY04 budget and actual, FY05 budget and FY06 Guideline budget

	ACTUAL FY2001	ACTUAL FY2002	ACTUAL FY2003	BUDGET FY2004	ACTUAL FY2004	BUDGET FY2005	PROJECTED FY2006
H. Available Funds							
Municipal Light Plant (Electric Fund)	333,000	340,000	340,000	340,000	340,000	340,000	340,000
Transfer from Land Acquisition Fund		45,000	0	63,000	63,000	0	0
Free Cash appropriated to reduce tax rate	1,250,000	1,250,000	1,000,000	810,399	810,399	459,000	500,000
Free Cash appropriated for specific use	225,000	540,000	250,000	262,980	262,980	0	0
TOTAL AVAILABLE FUNDS	1,808,000	2,175,000	1,590,000	1,476,379	1,476,379	799,000	840,000
J. Property Tax:							
Base	33,654,509	34,966,750	39,543,380	43,041,701	43,041,701	45,876,358	50,048,701
Operating Override		2,249,222	1,478,773	1,532,364	1,532,364	1,858,160	1,069,000
New Growth	570,816	1,010,486	760,672	578,456	578,456	558,743	400,000
Within levy limit	34,225,325	38,226,458	41,782,825	45,152,521	45,152,521	48,293,261	51,517,701
Debt Exclusion:							
Concord-Carlisle High School	494,742	461,200	429,164	307,338	307,338	388,064	376,243
Land acquisition - Mattison Field	186,828	181,028	160,428	145,365	145,365	150,650	145,463
School Building Design (2000)	0	200,000	123,612	976,138	976,138	954,628	927,744
Harvey Wheeler CC renovations				16,500	7,807	134,161	129,728
Alcott School Building - BAN interest				123,656	123,656	113,081	124,486
Alcott School Building - Bond						112,945	592,056
Thoreau School Building - BAN interest						795	172,897
Water Pollution Abatement Trust							16,000
subtotal, debt exclusion	681,570	842,228	713,204	1,568,997	1,560,304	1,854,324	2,484,617
TOTAL PROPERTY TAX	34,906,895	39,068,686	42,496,029	46,721,518	46,581,362	50,147,585	54,002,318
GRAND TOTAL							
GENERAL FUND RESOURCES	46,197,336	50,463,330	52,475,144	55,598,920	55,743,151	58,702,755	62,617,671
Increase over prior year	+6.4%	+9.2%	+4.0%	+6.0%	+6.2%	+5.3%	+6.7%
(FY01-FY05 increase over prior year actual; FY06 increase over FY05 budget)							

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

FY2006 AT PROJECTED LEVY	percent	amount	"FY2006 Base" minus "FY2005 Within levy limit"
Base	3.50%	1,755,440	FY2004 to FY2005 Change in Debt Exclusion
Debt Exclusion	1.26%	630,293	
FinCom recommended override	2.13%	1,069,000	
	6.89%	3,454,733	Change in Levy from current taxpayers
New Growth	0.80%	400,000	Projected "New Growth" for FY2006
	7.69%	3,854,733	Change in Total Levy

**Town Government Operations (accounts 1-43)
Budget Changes Recommended**

The budget recommended by the Town Manager at the Finance Committee's Guideline for accounts 1-43, \$15,011,000, is referred to as "Town Government Operations". However, it consists of two basic categories of expense: **Operations** and **Capital Outlay**. The summary table below reviews this breakdown between **operations** and **capital outlay**, and examines the budget in further detail by functional area (Function Summary pages in the main body of the document provide specific detail for each appropriation account).

**Town Government Operations
Accounts 1-43**

	FY04 Budget	FY05 Budget	FY06 Proposed	FY05 to FY06	
				Dollar Change	Percent Change
Operations	\$12,343,344	\$13,009,000	\$13,686,000	\$ 677,000	+ 4.9%
Capital Outlay	<u>785,525</u>	<u>922,000</u>	<u>1,366,000</u>	<u>444,000</u>	<u>+48.2%</u>
Total (Accts. 1-43)	<u>\$13,128,869</u>	<u>\$13,931,000</u>	<u>\$15,011,000</u>	<u>\$1,080,000</u>	<u>+ 7.8%</u>

<i>by functional area</i>	FY04 Budget	FY05 Budget	FY06 Proposed	FY05 to FY06	
				Dollar Change	Percent Change
General Government:					
Operations	\$ 1,388,714	\$ 1,485,480	\$ 1,475,628		- 0.7%
Capital Outlay	<u>10,000</u>	<u>50,000</u>	<u>125,000</u>		
	\$ 1,398,714	\$ 1,535,480	\$ 1,600,628	\$ 65,148	+ 4.2%
Finance & Administration:					
Operations	\$ 1,202,491	\$ 1,371,119	\$ 1,285,938		- 6.2%
Capital Outlay	<u>90,000</u>	<u>95,000</u>	<u>110,000</u>		
	\$ 1,292,491	\$ 1,466,119	\$ 1,395,938	\$(70,181)	- 4.8%
Public Safety:					
Operations	\$ 5,309,031	\$ 5,724,664	\$ 5,872,904		+ 2.6%
Capital Outlay	<u>183,500</u>	<u>234,500</u>	<u>289,000</u>		
	5,492,531	5,958,664	6,161,904	\$203,240	+ 3.4%
Public Works:					
Operations	\$ 2,162,713	\$ 2,297,903	\$ 2,298,721		0.0%
Capital Outlay	<u>422,025</u>	<u>460,000</u>	<u>745,500</u>		
	2,584,738	2,757,903	3,044,221	\$286,318	+10.4%
Human Services:					
Operations	\$ 1,789,066	\$ 1,868,334	\$ 2,049,809		+ 9.7%
Capital Outlay	<u>5,000</u>	<u>2,500</u>	<u>16,500</u>		
	1,794,066	1,870,834	2,066,309	\$195,475	+10.4%
Unclassified:					
Operations	\$ 491,326	\$ 262,000	\$ 662,000		
Capital Outlay	<u>75,000</u>	<u>80,000</u>	<u>80,000</u>		
	\$ 566,326	\$ 342,000	\$ 742,000	\$400,000	+116.9%

The FY05 Unclassified total includes \$285,000 appropriated in the salary reserve account. In Section II of this document, the FY05 Salary Reserve has been distributed to the operating accounts based on staffing and compensation levels effective July 1, 2004, permitting a more direct comparison between the current and proposed budgets at the account detail level.

Staffing changes in the Town Manager's Proposed Budget:

Almost without exception, departments are being proposed at staffing levels unchanged from the current year. Tax-supported regular full and part-time staffing will increase by the equivalent of about 1.875 FTE's (full-time equivalent). There is just one new full-time position, the reclassification of a part-time position to a full-time position, and the addition of a part-time (15 hours per week) custodian.

- **Part-time Custodian (+0.375 FTE) - Harvey Wheeler C.C., account #33**
\$11,700 is budgeted to provide for additional custodial staffing, necessitated by the more intensive use of the renovated building.
- **COA Supervisor (+1.0 FTE) – Council on Aging, account #34**
A COA Supervisor position is proposed at a budget expense of \$42,000. With the increased use by Town and community groups of the renovated Harvey Wheeler Community Center and expanded activities for a growing number of Concord's seniors, there is need for a new position to help manage the building and supervise the staff. The 40 hour-a-week position is classified at a MP-1 level.
- **Field Lister (+0.5 FTE) – Assessing Division, Finance Department, account #9D**
One of the key elements of a successful assessing operation is the validation of the parcel database by periodic re-inspection of properties. The Massachusetts Department of Revenue (DOR), Division of Local Services, Bureau of Local Assessment establishes requirements in this area and requires a continuing field inspection program to be in place, setting a minimum time cycle of nine years to conduct a town-wide reinspection. In last year's budget, there was funding to hire a part-time field lister to perform inspections. This position was not filled, due to the need to utilize these funds to hire an outside consultant for the personal property component of the townwide revaluation. This was part of the DOR's triennial certification requirements. For FY06, the recommendation is to reclassify the part-time position (\$20,000) to a full-time position (\$45,000). This will facilitate an expansion of the field review effort.

The only other significant change in tax-supported staffing is the addition of about 887 hours of replacement overtime for the Fire Department. This addition will allow the Department to be adequately staffed throughout the year, in accordance with the objective of keeping eight firefighters on duty at all times.

Budget Changes

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

Acct # - Account Title

1C Town-wide Building Maintenance

This account was established with the FY05 budget in an effort to establish a central pool of funds with which to monitor building conditions, establish renovation priorities, and fund repairs and improvements. Funded at only \$40,000 in FY05, the FY06 recommended funding level is \$90,000. An interdepartmental committee will manage the fund. The FY06-10 CIP proposes gradually to increase the annual allocation. At a future point, this account will likely support a Facilities Manager position.

2 Legal Services

The Legal Services account is proposed to be level funded at \$250,000. The present volume of litigation and advisory work is expected to continue. A substantial Reserve Fund transfer has been required in each of the past three years. Expenses thusfar in FY05 indicate that the present budget level should be sufficient.

3A Elections

With no state or national elections planned for FY06, the Elections budget shows a decrease in spending from \$29,673 in FY05 to \$15,088 in FY06. The account provides money for one Town election and one special Town election following the Annual Town Meeting.

4 Town Meeting and Reports

The budget allows for a four-session Annual Town Meeting. No allocation is provided for the possibility of a Special Town Meeting.

5C Natural Resources Division, DPLM

A request was submitted, but not funded, for a part-time Ranger position (at \$16,000) as a seasonal position (May – October) to address conservation land management and natural resources education. An amount of \$5,000 for pond management, which includes aquatic invasive plant removal, is allocated in the FY06 budget.

5E Inspections Division, DPLM

An amount of \$20,000 is recommended to fund the first year of a three-year plan to acquire and develop permit tracking software designed to link all permitting processes together and with the GIS.

9C Accounting Division, Finance Department

As of July 1, 2004, the Accounting Division has implemented a new financial accounting software package. Unlike the previous accounting software, this new software permits the accounting system to be distributed to the departmental level and allows individual departments and divisions to process payables, produce purchase orders, and have unhindered access at all times to the accounting and budgetary information for reporting and analysis purposes.

9D Assessing Division, Finance Department

In December 2004, the Town hired a new Town Appraiser, who takes the place of the outside consultant contracted to perform appraisal duties since June 2003. The consultant will continue to provide support services through June, 2005. Accordingly, the cost of other professional services has decreased from \$156,160 in FY05 to just \$25,000 in FY06. In addition, the budget proposes to make the Field Lister a full time position, as discussed above.

10 Information Systems

The Technology Fund allocation is increased to \$100,000, in accordance with the Capital Outlay Plan for FY06-10. This account has proved crucial in maintaining current technology throughout the Town departments as well as supporting the basic network infrastructure linking all town buildings and linking more than 200 desktops to the web in a secure and reliable system. The Technology Administrator and the Finance Director jointly manage this fund.

12 Police Department

The Resource Officer position, which was previously partially funded through a federal COPS in school grant, is now to be funded by the Town in the FY06 budget.

13 Fire Department

Replacement overtime is increased by 887 hours (or \$34,151) to provide to sufficient staff coverage throughout the year, as discussed above. The Capital Outlay budget includes \$30,000 for a review of building improvement needs for the fire department space at the Walden Street headquarters and the West Concord fire station.

14 West Concord Fire Station

The Capital Outlay budget funds \$55,000 for various exterior repairs to the building.

15 Police/Fire Station

An amount of \$32,000 in capital outlay funds is allocated to purchase an upgrade to the current dialogic communication system. This upgrade will allow for enhanced emergency communication to Town

departments and Concord residents. Utility accounts have been increased as a consequence of the new third floor usable space.

19 Engineering

In accordance with the FY06-10 Capital Outlay Plan, this budget includes \$37,500 in FY06 for GIS software improvements and mapping capabilities enhancements. This will be the first year of a 2 to 3-year plan to further develop the GIS system capabilities and applications. Year 2 will include new aerial photography leading to 2-foot contour topographic mapping.

\$35,000 is provided to repair the malfunctioning traffic light in front of the West Concord Fire Station and \$75,000 is allocated to begin to modify the town's five railroad crossings to provide for four-way barriers. This is expected to be a two to three year project totaling at least \$200,000.

20 Highway Maintenance

For FY06, \$51,272 is being recommended to crack-seal 20 miles of roadway, approximately one-fifth of the Town's inventory. Because of the improved conditions of the Town's roads, this is nearly \$20,000 less than the request in FY05 to cover the same mileage.

21 Snow Removal

The snow removal budget is level funded at \$405,000. The FY06 financial plan anticipates overspending the current appropriation by \$100,000 (see account #103). Due to the severity of the 2004-05 winter thusfar, this allowance may not prove sufficient.

22 Cemetery

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

23 Street Lighting

Due to the elimination of several hundred street lights, the FY06 budget of \$64,875 is \$21,000 below the amount spent in FY03.

24 Public Works Equipment

This proposed budget funds the Town's well-planned schedule of equipment replacement, after several years when we had to cut funding below the planned level.

25 Drainage

Recent culvert failures at Heywood Street and Westford Road emphasize the importance of maintaining infrastructure that is otherwise out of sight. The FY06 budget seeks to address this issue of properly maintaining drainage systems. The recommended amount is for \$140,000 (\$60,000 above the FY05 budget) with \$60,000 going to replace major culverts and \$80,000 to improve drainage systems. The FY06-10 CIP gradually increases this budget to \$205,000 annually.

26 Sidewalk Management

Sidewalk Management is another area of the budget that has been under-funded. This budget allocates \$50,000 for sidewalk extensions and \$80,000 for sidewalk rehabilitation. This \$130,000 is \$50,000 above the amount budgeted for FY05. The FY06-10 CIP gradually increases this budget to \$190,000 annually.

30 Library

The proposed FY06 budget restores the Sunday hours of operations that had been reduced during the past several years. Utility accounts are also increased significantly.

31 The Swim and Health Center

A new Swim and Health Center is being constructed on the grounds of the Concord-Carlisle High School. Upon completion, the building will be gifted to the Town at no cost to the taxpayers. Although the building is free, the Town will have the responsibility to staff, operate, and maintain the facility. The Recreation Department will manage the facility but it will be financially separate and apart from the Recreation Revolving

Fund. The Center is expected to operate as a fully self-supporting enterprise but there are certain costs that will be incurred before the revenues begin to flow. To help get the Swim and Health Center off the ground, \$100,000 is being budgeted to cover start-up costs. The building is expected to be open to the public in January 2006, fully staffed and equipped and ready for its customers.

33 Harvey Wheeler Community Center

A new part-time custodial position is recommended, as discussed above. Additionally, an overtime allocation of \$2,000 is provided.

34 Council on Aging

A new COA supervisor position is being recommended in this budget, as discussed above.

39 Town Employee Benefits

The line item to cover unused sick leave payoff at retirement is level funded at \$50,000. This payment is restricted to non-union employees hired prior to July 1, 1992 and to uniformed police and fire subject to the collective bargaining agreements. In all eligible cases, the benefit is capped at 62 days (65 for firefighters).

40 Reserve Fund

As all appropriation accounts remain tight, it is important to keep the Reserve Fund appropriation at a sufficient level, even though in most years the Reserve Fund has been sparsely used. For FY06, an amount of \$200,000 is recommended, unchanged from the current year.

41 Salary Reserve

The allocation in this account provides for the funding of collective bargaining agreements as well as the provision for a 2.5% adjustment to the salary schedules applicable to non-union employees effective July 1, 2005. Also, the recommendation supports a 3.0% step increase for those non-union staff eligible (about half of all employees in this category). Transfers from this account to the individual departmental operating accounts are reported to the Finance Committee and Board of Selectmen in accordance with the vote of Town Meeting adopting the budget article.

43 Road Improvements

For the current year, the State's Chapter 90 funding has again been at a level lower than had prevailed through the second half of the '90's. Despite this reduced funding from the State, the Town has been able to maintain a sound and effective annual funding level. The FY06-10 CIP proposes a 2005 debt authorization of \$900,000. Together with state funds and other appropriated funds, the FY06 the road improvement funding will be \$1,332,000.

44A Group Insurance

Group insurance costs continue to increase. The budget anticipates a 10% increase in FY06 group health insurance costs. We are totally self-insured for active employee health coverage, as part of the 15-member Minuteman Nashoba Health Group. Thus, the cost increase directly reflects actual claims experience. The recommended budget for FY06 is 88% higher than actual expenditures in FY01 (just a 5-year interval). Yet our plan rates remain comparatively favorable. The dramatic escalation of health insurance cost has been a nation-wide phenomenon. The Town pays about 55% of active employee costs (62% of individual plan cost and 53% of family plan cost, on average), and 50% of retiree cost. State law sets a 50% floor for the municipal share of active employee cost.

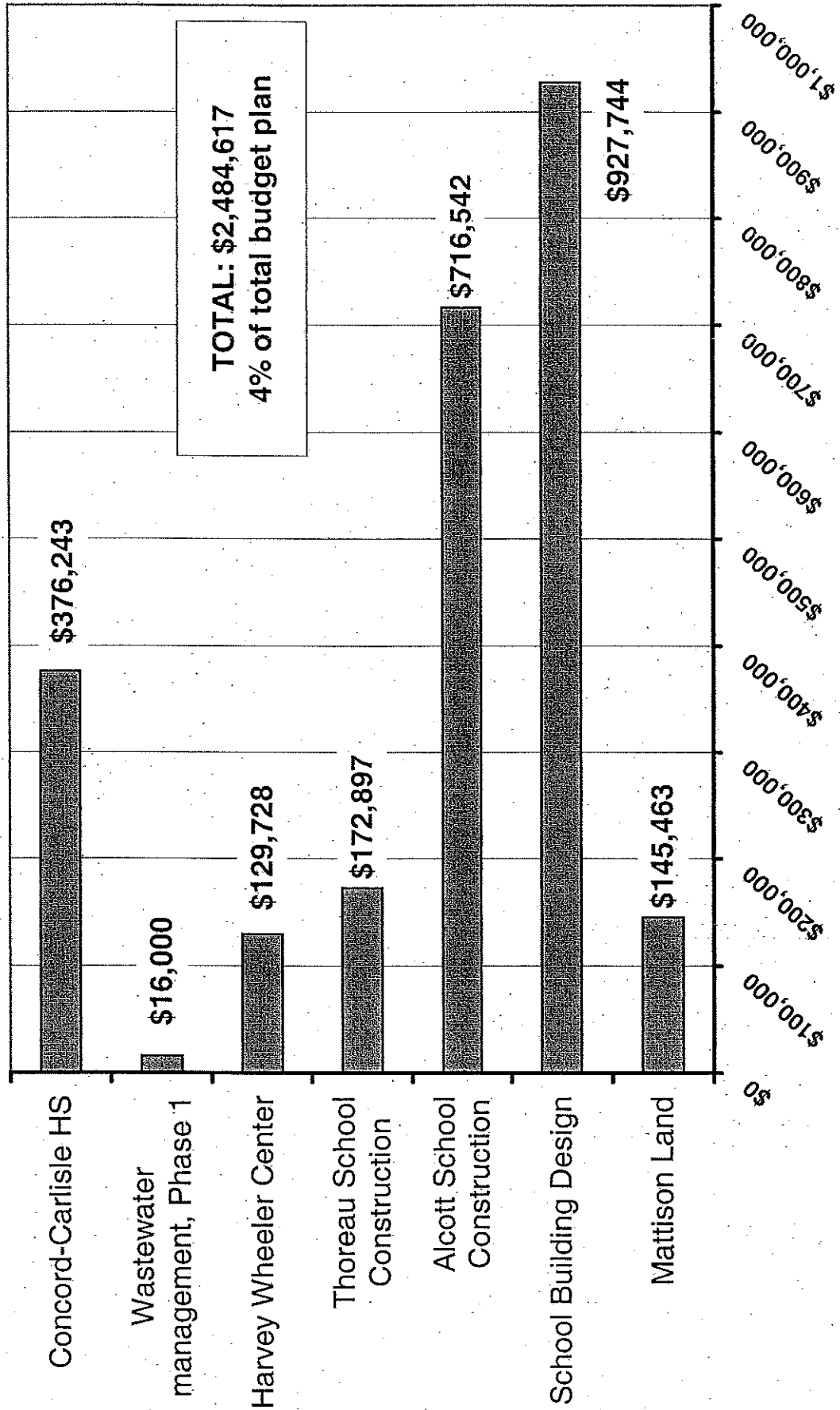
44B Property and Liability Insurance

Insurance premiums increased approximately 13% for the August 1, 2004 renewal. The proposed budget anticipates a further 11% rise for August 1, 2005. The insurance program is subject to bid ever few years

45 Unemployment & Workers Compensation

A \$10,000 increase is planned for the Unemployment Compensation account. The Town pays only for actual claimants, not as a percent of payroll (since the minimum available "experience rating" percentage would be far in excess of our actual historical costs). The budget does allow for a modest uptick in layoffs and terminations, but not for a major rapid reduction in staff.

FY06 Excluded Debt cost



Detail of Excluded Debt Cost

Concord-Carlisle High School

Debt originally issued in 1992 and 1995 was refinanced by CCRSD in April 2003. This nine-year issue has a final maturity of April 2012 and was sold at a TIC ("true interest rate") of 2.71%. Additionally, a new five-year note was issued September 1, 2004 at a 3.90% rate in the sum of \$535,000. Fiscal year 2006 debt service and Concord's assessed share is:

	Principal	Interest	Total
2003 bonds	\$ 575,000	\$ 121,053	\$ 696,053
2004 bonds	\$ 107,000	\$ 20,865	<u>\$ 127,865</u>
			\$ 823,918
		▼Less SBA state aid:	(288,950)
		▼Less est. of amortized premium:	(2,725)
		▼Net debt excludable from levy limit by Concord and Carlisle:	\$ 532,243
		Concord's share at 70.69%	\$ 376,243

Wastewater Management, Phase 1

A \$4,190,000 debt authorization was voted at the 2004 Town Meeting and the debt for this sewer extension project was approved by ballot on June 8, 2004. This debt will be secured through the Water Pollution Abatement Trust (WPAT), Commonwealth of Massachusetts, at a subsidized interest rate of 2%. The long-term loan will be executed in November 2004. The budgeted cost for FY06 is just the projected interest cost for short-term financing of construction costs. The short-term loan is also being secured through the WPAT, at an interest rate below 1%.

Harvey Wheeler Community Center

The long-term bond for this project was issued February 2004. \$1.2 million was excluded debt. The bond was issued as a 12-year level principal maturity schedule at a TIC of 2.87%. FY06 debt service is:

Principal	\$ 100,000
Interest	<u>29,728</u>
	\$ 129,728 (net of amortized premium)

Thoreau School Construction

A one-year note for \$10,000,000 was issued on September 30, 2004 at 1.6492%. The FY06 budget provides for the interest cost of this note at its maturity. Additional short-term borrowing will occur during FY06 and the long-term bond for this project is tentatively planned to be issued by September 2006.

Alcott School Construction

The FY06 budget includes the interest cost for short-term notes maturing during FY06, financing the estimated state share of the construction project until the SBA grant is received (expected in FY07) and the first year debt service on a \$7 million bond issued September 30, 2004. This was a 20-year level principal issuance sold at a TIC of 3.70%.

Town of Concord, Massachusetts

Alcott (continued)

Short-term note	\$ 124,486	interest payable at maturity, 9/29/05
Bond:		
Principal	\$ 350,000	
Interest	<u>242,113</u>	(net of amortized premium)
	\$ 716,542	

The state share for Phase I of the Alcott project will be determined only following a project audit. Phase II of this project will be the demolition of the old Alcott building and the related site work, for which \$2.3 million remains authorized and earmarked.

School Building Design

\$5,000,000 had been authorized at the 2000 Town Meeting (and excluded from the levy limit by a subsequent ballot vote) for the design of four school buildings. When only the Alcott building proceeded to construction, the funds expended on design of the Thoreau, Willard and Sanborn buildings had to be issued as a bond with a three-year maturity schedule, in accordance with state law. A bond issue for \$2,750,000 was sold February 15, 2003 at a TIC of 2.17% and a final maturity of Feb. 15, 2006. The FY06 budget includes the final year of debt service on this bond:

Principal	\$ 910,000	
Interest	<u>17,744</u>	(net of amortized premium)
	\$ 927,744	

Mattison Land

This parcel at ORNAC and Williams Road was acquired in 1997. A bond for \$1,410,000 was issued in May 1998 as an eleven-year retirement schedule, sold at a TIC of 4.24%. The final maturity is May 15, 2009. The Town financed less than half of the total acquisition cost. The remainder was met from gifts.

The FY06 budget includes the debt service for the 8th year of this bond:

Principal	\$ 125,000	
Interest	<u>20,463</u>	
	\$ 145,463	

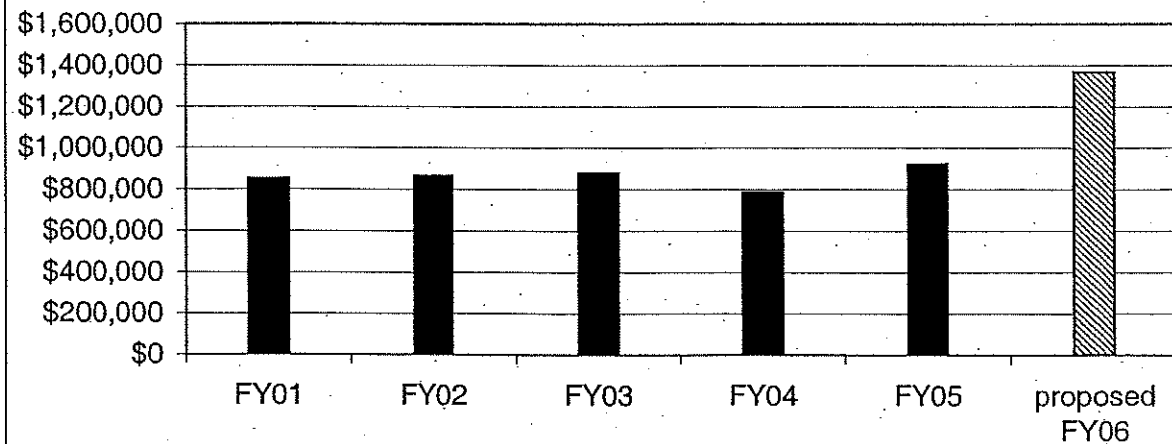
**Capital Outlay and Special Project Accounts
(General Fund only)**

Acct #	Category	Budget FY05	Dept. Request FY06	Town Mgr Proposed FY06	\$ Change FY05 Budget to FY06 Proposed
	Town Manager:				
1A	ADA improvements	\$ 5,000	10,000	\$ 5,000	\$ 0
1C	Town-wide Building maintenance	40,000	100,000	90,000	50,000
5C	Natural Resources: pond management	0	5,000	5,000	5,000
5D	Inspections: permit tracking software	0	20,000	20,000	20,000
6	141 Keyes Road Building	5,000	5,000	5,000	0
10	Technology Fund	85,000	100,000	100,000	15,000
11	Town House	10,000	10,000	10,000	0
12	Police Department:				
	vehicles replacement	106,500	84,000	84,000	(22,500)
	equipment	10,000	10,000	10,000	0
	portable radios	0	15,000	15,000	15,000
	digital document recorder	0	10,000	10,000	10,000
13	Fire Department:				
	vehicles refurbishment	80,000	0	0	(80,000)
	equipment	15,000	15,000	15,000	0
	emergency call boxes and receivers	0	35,000	20,000	20,000
	fire alarm	5,000	0	0	(5,000)
	arch. evaluation, stations 1 & 2	0	30,000	30,000	30,000
	computer work stations	0	10,000	0	0
	thermal imager	0	14,500	0	0
14	West Concord Fire Station:				
	interior maintenance	8,000	8,000	8,000	0
	exterior renovations	0	55,000	55,000	55,000
15	Police/Fire Station (Walden Street):				
	building maintenance	10,000	10,000	10,000	0
	dialogic software upgrade	0	32,000	32,000	32,000
19	Engineering:				
	Mill Dam culvert - planning	20,000	0	0	(20,000)
	GIS system upgrades	0	37,500	37,500	37,500
	RR Crossings barriers, phase 1	0	75,000	75,000	75,000
	W. Concord fire station traffic signal	0	35,000	35,000	35,000
20	Highway Maintenance:				
	guardrail replacement	10,000	20,000	20,000	10,000
	traffic control devices	10,000	16,000	16,000	6,000
	equipment	5,000	5,000	5,000	0
	covered equipment storage bldg.	0	33,000	0	0

**Capital Outlay and Special Project Accounts
(General Fund only)**

Acct #	Category	Budget FY05	Dept. Request FY06	Town Mgr Proposed FY06	\$ Change FY05 Budget to FY06 Proposed
22	Parks & Trees:				
	turf improvement	0	10,000	10,000	10,000
	shade tree replacement	15,000	18,000	18,000	3,000
	equipment	5,000	5,000	5,000	0
25	Public Works equipment:	230,000	249,000	249,000	19,000
26	Drainage:				
	system maintenance	80,000	100,000	80,000	
	culvert improvements	0	100,000	60,000	60,000
27	Sidewalks:				
	system maintenance	80,000	100,000	80,000	0
	system extensions	0	90,000	50,000	50,000
28	133/135 Keyes Road building	5,000	5,000	5,000	0
29	Library:				
	computer equipment	0	10,000	9,000	9,000
33	Harvey Wheeler Building	0	5,000	5,000	5,000
38	Information/Visitors Center	2,500	5,000	2,500	0
43	Road Improvements	80,000	80,000	80,000	0
TOTAL		\$922,000	\$1,577,000	\$1,366,000	\$444,000

**Budgeted Capital Outlay
in Town Government budget**



Town of Concord
Authorized and Unissued Debt
 @ January 21, 2005

Town Meeting Vote	Purpose	Debt Amount Authorized	Note Issuance and other comment	Expected Bond Issuance
Art. 29, 2000	Thoreau School cost estimate	45,000	- pursuant to Article 61 (2003), note to 6-23-05 @ 1.7716%	spring 2006
Art. 60, 2002	Alcott School	10,895,000	\$5.7 million note renewal issued 9/30/04 to 9/25/05 @ 1.6492% NIC	
	(incl. demolition and sitework)		\$1.5 million note issued 9/30/04 to 9/25/05 @ 1.6492% NIC	
Art. 47, 2003	Land acquisition - Wagner property	25,000		spring 2005
Art. 55, 2003	Modular classrooms, Thoreau school	15,000	to be rescinded, April 2005	
Art. 56, 2003	Willard School playground resurfacing	30,000	to be rescinded, April 2005	
Art. 58, 2003	Ripley Building roof replacement	395,000	\$300K note issued 9/30/04 to 3/2/05 @ 1.5787%	spring 2005
Art. 59, 2003	Ripley Building parking lot	5,000	to be rescinded, April 2005	
Art. 2, STM (3-22-04)	Land acquisition - Ammendolia	900,000	\$900K note issued 6/23/04 to 6/23/05 @ 1.7716% NIC	spring 2006
			\$860,000 planned paydown by approp and transfer from Land Fund	(\$40,000)
Art. 25, 2004	Road Program	650,000		spring 2005
Art. 26, 2004	CPS Building renovations	500,000	\$400K note issued 9/30/04 to 3/2/05 @ 1.5787%	spring 2005
Art. 27, 2004	New Thoreau School	16,800,000	\$10M note issued 9/30/04 to 9/30/05 @ 1.6492%	fall 2006
Art. 36, 2004	Police/Fire Station renovations	1,850,000	\$1,550K note issued 9/30/04 to 3/2/05 @ 1.5787%	spring 2005
Art. 48, 2004	Wastewater Management, Phase 1	4,190,000	39.1% tax, 60.9% betterment, through SRF	fall 2005
			WPAT permanent 2% financing to be executed Nov. 2005	
Art. 50, 2004	Septic Betterment Loan (Title 5)	1,000,000	through SRF, funded from betterments	???
Art. 52, 2004	Water Supply System Improvements	5,750,000		spring 2006
Art. 53, 2004	Warner's Pond Dam, Engr & Design	100,000		spring 2005
		<u>\$ 43,150,000</u>		

Planned Long-term Debt Actions	Expected Bond Issuance
Spring 2005	\$3,520,000
June 23, 2005	\$860,000
spring 2006	\$5,750,000
	\$45,000
	\$40,000
SRF Loans	
Nov. 2005	\$1,638,290
Nov. 2005	\$2,551,710
undetermined	\$1,000,000
2005 ATM	\$50,000
2007 or 2008	\$19,100,000
TOTAL:	\$34,555,000

Detail by Funding Source:	Amount
Tax Supported	\$ 32,938,290
Water	5,750,000
Betterments	3,551,710
Planned paydown of note	860,000
Recind	50,000
Tax-supported Debt detail:	
within levy limit	\$ 3,560,000
excluded debt	29,378,290
	<u>\$ 32,938,290</u>

**Capital Improvement Program FY06-10
FY06 General Fund Budget Component**

1. Borrowing authorizations submitted to the 2005 Annual Town Meeting

- *General Fund only*
- *future tax-supported debt service to be funded within the Levy Limit*

<u>Warrant Article</u>	<u>Recommended New Borrowing Authorizations</u>
22 Road Improvements	\$ 900,000
23 School Building renovations & repairs	770,000
27 Mill Dam Culvert design	75,000
28 Emerson Tennis and Basketball Courts repair	300,000
29 Hunt Gym Improvements	100,000
31 Health and Swim Facility Equipment	515,000
TOTAL	\$ 2,660,000

The debt service for these borrowings will be supported by the allocation of funds in future years to the Debt Service account (#48). These authorizations are not proposed to be subject to a Proposition 2 ½ Debt Exclusion vote. The retirement of existing debt will provide the necessary room within the Levy Limit to finance these new bonds.

2. Capital Outlay - expenditures for capital purposes funded from current resources

Town Government Departments (accounts #1-43)	\$ 1,366,000
Concord Public Schools: <i>(based on Jan. 11 2005 Committee proposal)</i>	\$ 257,000 (est.)

Capital Financing Policy

General Fund – within the Levy Limit

Target: 7% to 8% of the total budget net of excluded debt levy

- Total Guideline Budget appropriation proposed at \$62,617,671
less \$2,484,617 excluded debt
 - 7% to 8% target range equals \$4,209,000 to \$4,810,000
 - **FY06 Proposed Budget for capital expenditure financing:**

Debt service budget ("within levy limit" portion)	\$2,650,000 *
Capital outlay, Town Departments	1,366,000
Capital outlay, Concord Public School	257,000
Total	\$4,273,000
- As percent of Proposed Total Budget,
net of excluded debt levy: 7.10%

* NOTE: Budget for scheduled principal and interest payments on existing debt; plus short-term "construction period" interest cost on new projects and costs of bond issuance..

FY06-10 Capital Outlay Plan (General Fund)
Town Manager's recommendations for Town Government Departments

Item	5-year total requested		FY06		FY07		FY08		FY09		FY10		total recommended	total deferred
	requested	recommended	requested	recommended	requested	recommended	requested	recommended	requested	recommended	requested	recommended		
GENERAL FUND														
Town Manager													695,000	135,000
Building Imprv - Townwide Fund	830,000		100,000	90,000	130,000	110,000	160,000	120,000	200,000	180,000	240,000	195,000	50,000	0
Building Imprv - Town House	50,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	12,500	12,500
Building Imprv - Info Center	25,000		5,000	2,500	5,000	2,500	5,000	2,500	5,000	2,500	5,000	5,000	25,000	25,000
ADA compliance	50,000		10,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000	10,000	5,000		
Planning													25,000	0
Building Imprv - 141 Keyes Road	25,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000	0
Permit-Tracking Software	60,000		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0	200,000
Bruce Freeman Trail	200,000		0	0	75,000	0	125,000	0	12,500	12,500	15,000	12,500	47,500	2,500
Pond management	50,000		5,000	5,000	7,500	7,500	10,000	10,000	12,500	12,500	15,000	12,500	15,000	10,000
Pickup Truck (NR)	25,000		0	0	25,000	0								
Finance and Administration													545,000	5,000
Townwide Technology Fund	550,000		100,000	100,000	105,000	105,000	110,000	110,000	115,000	115,000	120,000	115,000		
Police													50,000	0
Building Imprv - Walden St	50,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	498,000	0
Police vehicles	498,000		84,000	84,000	108,000	108,000	84,000	84,000	108,000	108,000	114,000	114,000	50,000	0
Public safety equipment	50,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	15,000	0
Portable Radios	15,000		15,000	15,000									10,000	0
Digital Document Recorder	10,000		10,000	10,000									10,000	0
Dialogic Software Upgrade	32,000		32,000	32,000									32,000	0
Fire													40,000	0
Building Imprv - W. Concord	40,000		8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	75,000	0
Miscellaneous Equipment	75,000		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0	10,000
Computer Work Stations	10,000		10,000	0									14,500	0
Thermal Imager	14,500		14,500	14,500									43,000	0
Hydraulic Extraction Tool	43,000		43,000	43,000									21,000	0
Base Station Radio	21,000		21,000	21,000									30,000	0
Emergency Call Boxes and Recvr	105,000		35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	55,000	0
Architecture Eval of Sta 1 & 2	30,000		30,000	30,000									26,500	0
Sia 2 - Exterior Repairs	55,000		55,000	55,000									35,000	0
Car 2 (1997) / Deputy Chief	26,500		30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000	35,000	155,000	0
Car 52 (1995) / Fire Prev.	30,000		30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000	35,000	50,000	0
Car 53 (1997) / Captains	35,000		35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	80,000	0
Engine 4 (1998)	155,000		155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	50,000	0
Engine 5 (1999)	50,000		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	80,000	0
Fire Alarm Truck 51 (1986)	80,000		80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	0	80,000

Town of Concord, Massachusetts

FY06-10 Capital Outlay Plan (General Fund)
Town Manager's recommendations for Town Government Departments

Item	FY06		FY07		FY08		FY09		FY10		total recommended	total deferred
	requested	recommended	requested	recommended	requested	recommended	requested	recommended	requested	recommended		
PUBLIC WORKS												
Facilities												
Building Impr - 133/135 Keys		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	0
Public Ways												
Road reconstruction	80,000	80,000	80,000	80,000	85,000	80,000	85,000	85,000	85,000	85,000	410,000	5,000
Traffic control devices	16,000	16,000	16,000	16,000	17,000	10,000	17,000	15,000	15,000	15,000	72,000	0
Guardrail replacement	20,000	20,000	20,000	15,000	20,000	15,000	20,000	18,000	20,000	18,000	86,000	14,000
Sidewalks - Maintenance	100,000	80,000	100,000	90,000	90,000	90,000	100,000	100,000	100,000	100,000	460,000	40,000
Sidewalks - Extensions	450,000	50,000	50,000	60,000	90,000	60,000	90,000	90,000	90,000	90,000	350,000	100,000
Drainage Improvements	100,000	80,000	100,000	90,000	100,000	90,000	105,000	105,000	105,000	105,000	470,000	40,000
Culvert Improvement	100,000	60,000	100,000	70,000	100,000	70,000	100,000	100,000	100,000	100,000	400,000	100,000
Small equipment	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	0
Covered Equip Storage Building	33,000	0									0	33,000
W. Concord Fire Sta 2 Stop Light	35,000	35,000									35,000	0
Rail Road Crossing Barrier	200,000	75,000	125,000	52,750		72,250					200,000	0
GIS Mapping	37,500	37,500	60,000	60,000							97,500	0
Park & Tree												
Public Shade trees	110,500	18,000	20,000	15,000	22,500	20,000	25,000	25,000	25,000	25,000	103,000	7,500
Turf improvement program	100,000	10,000	0	0	30,000	30,000	30,000	30,000	30,000	30,000	100,000	0
Small equipment	25,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	0
Equipment												
Vehicles and heavy equipment	249,000	249,000	258,000	258,000	265,000	265,000	278,000	278,000	290,000	290,000	1,340,000	0
Library												
Computer equipment	50,000	9,000	10,000	10,000	10,000	8,750	10,000	10,000	10,000	9,000	46,750	3,250
Council on Aging												
Building Impr - Harvey Wheeler	25,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	0
Bus - 14 Passenger (50% of cost)	25,000				25,000	25,000					25,000	0
GENERAL FUND TOTAL	1,577,000	1,365,000	1,657,500	1,382,250	1,885,000	1,605,000	1,463,500	1,447,000	1,544,000	1,490,000	7,090,250	837,750
Target difference	1,366,000		1,382,250		1,405,000		1,447,000		1,490,000			
	211,000		275,250		281,000		19,500		54,000			

FY06-10 Capital Program

DEBT AUTHORIZATION requests - Town Manager's recommendations

	Fiscal Year of Issuance Annual Town Meeting					FY06-10 Total
	FY06 2005	FY07 2006	FY08 2007	FY09 2008	FY10 2009	
General Fund - within levy limit financing	\$2,660,000	\$3,100,000	\$2,850,000	\$2,100,000	\$1,750,000	\$12,460,000
Projected amount available for authorization						
<i>Town Manager</i>			44,500	121,000		165,500
Town House Sprinkler System						
<i>Planning</i>		50,000				50,000
Keyes Road Parking Lot - Design						
<i>Public Works</i>		710,000	800,000	650,000	705,000	3,765,000
Road Improvements	900,000					900,000
Mill Dam Culvert	75,000					75,000
Warner's Pond Dam reconstruction		300,000				300,000
Cemetery improvements				100,000		100,000
<i>Public Safety</i>		200,000		500,000		700,000
Police/Fire Station 1 - HVAC						
Fire Station 1 - Renovations Design						
Fire Station 1 - Renovations Construction			577,000			577,000
Ambulance A-1 (1998)			195,000			195,000
Ambulance A-2 (2003)				195,000		195,000
Engine 5 (1990)					450,000	450,000
Engine 8 (1987)		420,000				420,000
<i>Recreation</i>						
Hunt Gym - HVAC			250,000			250,000
Hunt Gym - Locker Room Renovations						
Hunt Gym - Roof Repair	100,000					100,000
		75,000				75,000

FY06-10 Capital Program

DEBT AUTHORIZATION requests - Town Manager's recommendations

Fiscal Year of Issuance Annual Town Meeting	FY06 2005	FY07 2006	FY08 2007	FY09 2008	FY10 2009	FY06-10 Total
Emerson Tennis and Basketball Courts Repair	300,000					300,000
Willard Tennis Courts			80,000			80,000
Field Improvements - Cousins		325,000				325,000
Emerson and Rideout Playground Renovation			400,000			400,000
CC Pools						
Fitness Equipment	300,000					300,000
Pool Equipment	70,000					70,000
Office Equipment	90,000					90,000
Building Public Address System	30,000					30,000
Parking Gate/Electronic System	25,000					25,000
Concord Public Schools (K-8)						
Willard School:						
Locker Replacement		35,500				35,500
Window Replacement	90,000					90,000
Cafeteria Windows/Screens/Blinds		48,000				48,000
Roof Replacement				400,000		400,000
Floors/Ceilings/Lighting Replacement		88,500				88,500
Exterior/Interior Door Replacement		50,000				50,000
Heating System Upgrade w/ Control Systems	180,000					180,000
Paint Interior			94,000			94,000
Bathroom Rehabilitations		44,000				44,000
Peabody School:						
Shades & Blind Replacement		24,000				24,000
Boiler Replacement				74,000		74,000
Exterior Door Replacement		40,000				40,000

FY06-10 Capital Program

DEBT AUTHORIZATION requests - Town Manager's recommendations

Fiscal Year of Issuance Annual Town Meeting	FY06 2005	FY07 2006	FY08 2007	FY09 2008	FY10 2009	FY06-10 Total
Replace Bathroom Partitions	20,000					20,000
Pave New Road behind School	50,000					50,000
Repair Parking Area		38,000			60,000	38,000
Parking Lot Exterior/Security Lighting					40,000	40,000
Family & Consumer Science Kitchens		54,000				54,000
Shade/Blind Replacement						
Window Screens	25,000					25,000
Sanborn Building						
Replace Single Glazed Windows		86,000				86,000
Window Screens	25,000					25,000
Exterior Door Replacement			40,000			40,000
Fire Alarm System w/ Fire Door Magnets	35,000					35,000
Replace Fire Doors w/ Magnetic Devices	50,000					50,000
Replace Bathroom Partitions	30,000					30,000
Renovate Balcony	40,000					40,000
Remove/Repair Lockers			60,000			60,000
Boiler Replacement					250,000	250,000
Family & Consumer Science Kitchens				60,000		60,000
Gym Ceilings & Lighting			40,000			40,000
Intrusion Alarm System Upgrade			18,500			18,500
Repair/Replace Stage Curtains			30,000			30,000
Repair Parking Area			30,000			30,000
Asbestos Abatement - Lower and Main Hallway	47,000					47,000
Asbestos Abatement - Auditorium, Cafeteria, Shop					60,000	60,000
Middle School						
Entrance Walks Replaced			75,000			75,000

FY06-10 Capital Program

DEBT AUTHORIZATION requests - Town Manager's recommendations

Fiscal Year of Issuance Annual Town Meeting	FY06	FY07	FY08	FY09	FY10	FY06-10 Total
	2005	2006	2007	2008	2009	
Ripley Building:						
Overlay Parking Area and Add Security Lighting					50,000	50,000
Continue to Upgrade Fire Alarm System	30,000					30,000
Replace Gymnasium Floor	8,000				135,000	135,000
Rebuild Loading Dock		12,000				8,000
Replace/Repair Bathroom Fixtures and Partitions			52,000			12,000
Replace Window Coverings			64,000			52,000
Replace Exterior Doors						64,000
Enovate and reconfigure admin. Complex	140,000					
Subtotal - School Projects	\$770,000	\$520,000	\$503,500	\$534,000	\$595,000	\$2,688,500
General Fund projected total	\$2,660,000	\$3,100,000	\$2,850,000	\$2,100,000	\$1,750,000	\$12,226,000
Difference from projected available	0	0	0	0	0	234,000
Other Funds						
Water						
New Source Development (Brewster Well)		3,500,000				3,500,000
Nagog Treatment Plant		400,000	3,000,000			3,400,000
Iron & Manganese Removal (Deaconess Well)				400,000		2,900,000
TOTAL Water Fund		3,900,000	3,000,000	400,000	2,500,000	9,800,000
Sewer						
WWTP Capacity Optimization	8,000,000	3,000,000				11,000,000
Light						
system improvements	1,500,000					1,500,000

FY06-10 Capital Program

DEBT AUTHORIZATION requests - Town Manager's recommendations

Fiscal Year of Issuance Annual Town Meeting	FY06 2005	FY07 2006	FY08 2007	FY09 2008	FY10 2009	FY06-10 Total
<u>Cemetery</u> Master Plan improvements				100,000		100,000
Potential new authorizations - ALL FUNDS	\$12,160,000	\$10,000,000	\$5,850,000	\$2,600,000	\$4,250,000	\$34,626,000
Add: General Fund Debt Exclusion		800,000				800,000
New Alcott - Construction (#60, 02)						
Old Alcott - Demolition (#60, 02)				1,265,000		1,265,000
Thoreau Construction (#27, 04)		16,800,000				16,800,000
Potential Total debt issuance	\$12,160,000	\$27,600,000	\$5,850,000	\$3,865,000	\$4,250,000	\$53,491,000
Add: Comprehensive Wastewater Management Plan (Tentative Totals; Funding structure to be decided)						TBD

Staffing in Total FTEs for Town Government Accounts (Accounts # 1 - 38)

<u>Department</u>	<u>FY05</u>	<u>FY06</u>	<u>Change in FTEs</u>
General Government	27.77	27.18	-0.59
Finance & Administration	26.88	27.00	0.12
Public Safety	78.50	78.50	0.00
Public Works	37.62	38.20	0.58
Human Services	<u>42.99</u>	<u>43.57</u>	<u>0.58</u>
Total	213.76	214.45	0.69

Note: This year, a revised method is being used to calculate the number of Full-Time Equivalent (FTE).

For each department, the following are added together:

- Regular Full-Time Employees (Account # 5111)
- Regular Part-Time Employees (Account # 5112)
- Limited Status Employees (Account # 5115)
- Temporary Status Employees (Account # 5120)

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