

Section II

Town Government Accounts

Section II Highlights**1: General Government**

- Funding for White Pond Management (see page 94)
- Sister Cities, and Concord Cultural Council support (see page 94)
- Half of Energy Conservation Coordinator salary covered by the General Fund (see page 104)
- Increased support for the Chamber of Commerce (see page 110)
- Town's share to operate & maintain 37 Knox Trail (see pages 112-113)
- Funding for additional elections anticipated in FY17 (see pages 114-117)

2: Planning & Land Management

- Moderate increase in funding for Regional Housing Services Office (see pages 122-125)
- Increase in hours for Assistant Building Inspectors (see pages 132-135)

3: Finance & Administration

- Banking and legal fees are proposed to increase (see pages 148-151)
- Increase for Audit Services to comply with new GASB rules (see pages 152-155)
- Funding of GIS Analyst position for IT (see 164-167)
- Increase in cost for payroll and accounting software licenses (see page 164-167)

4: Public Safety

- Increase in Overtime for Police Officers & Dispatchers (see pages 170-173)
- 2nd Ambulance Staffing (Decrease in use of Stabilization Fund) (see pages 174-177)
- Funding for new Dispatch Software License (see pages 180-181)

5: Public Works

- Increase for Snow/Ice removal (see pages 206-209)
- Additional capital funding for CPW equipment (see pages 212-213)

6: Human Services

- Substitute Library Staffing (see pages 226-229)
- Additional General Fund support for the Community Services Coordinator (see pages 230-233)
- Moderate increase in wage and hours for Outreach Coordinators (see pages 234-237)
- Increase in the General Fund share of the Recreation Director's salary (see pages 238-239)
- Increase in Veteran benefits due to more beneficiaries (see pages 244-245)

Mission Statement:

The mission of the Finance Committee is to provide the budget guideline for the Town budget, and to submit a comprehensive, clearly written Finance Committee Report in preparation of Town Meeting. The Finance Committee monitors the Town's financial performance and emerging issues throughout the year.

Budget Highlights:

•This budget represents *no change* in operating appropriation from that of the FY16 budget.

Expenditure Summary

	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Proposed
General Fund	\$ 2,711	\$ 3,404	\$ 3,410	\$ 3,410
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,711	\$ 3,404	\$ 3,410	\$ 3,410

Description:

The Town Moderator appoints the 15-member Finance Committee. Five members are appointed to terms of 3 years at each Annual Town Meeting. Finance Committee members are not permitted to concurrently be an officer of the Town or a member of any other board of the Town. The Finance Committee meets regularly during the year. Prior to the Annual and any Special Town Meeting it conducts public hearings on financial matters scheduled to come before these meetings. It publishes an Annual Report and reports for special meetings as necessary to convey its recommendations. The report for the Annual Town Meeting must be printed and distributed to the voters not less than seven days before such a meeting. The Town Finance Department carries out the Finance Committee's administrative tasks. The Committee has no separate staff or secretarial support.

A 1976 Town Meeting vote requires the Committee to establish budget guidelines for the Select Board, Concord Public School Committee, and the Concord-Carlisle Regional School Committee prior to November 30th each year. One or more members of the committee are also assigned to observe and attend meetings of all other principal Town boards and committees, including school committees.

The Committee also manages the Reserve Fund Account (account #34), which is appropriated as part of the Town Budget. Requests for Reserve Fund transfers during the year are submitted through and with the prior approval of the Town Manager.

The Finance Committee Report is sent to the Town residents in April, in advance of the Annual Town Meeting. It is the principal means of informing those who will attend the Annual Town Meeting, and it serves as an informational resource for all residents. The report's goal is to convey succinctly to the Town residents the status of the Town's finances, the merits of its budgetary choices, and the recommendations of the committee.

In calendar year 2015, the Finance Committee met 26 times:

- 16 regular meetings;
- 6 public hearings;
- 1 joint meeting with the Select Board and the CPS and CCRSD School Committees; and
- 3 Town Meeting sessions.

In addition, the Guidelines Subcommittee, comprised of a majority of the Finance Committee members, held five meetings leading up to the adoption and issuance on November 30, 2015 of budget guidelines for the FY17 budget year commencing July 1, 2016.

Expenditure Detail					
	Previous Fiscal Years			FY17 Proposed	
	FY14 Actual	FY15 Actual	FY16 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	2,345	3,118	2,760	2,760	2,760
Supplies	-	-	300	300	300
Other Charges	366	286	350	350	350
Capital Outlay	-	-	-	-	-
Totals	<u>\$ 2,711</u>	<u>\$ 3,404</u>	<u>\$ 3,410</u>	<u>\$ 3,410</u>	<u>\$ 3,410</u>

Funding Plan					
	FY16 Budgeted	% of Budget	FY17 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 3,410	100.00%	\$ 3,410	100.00%	0.00%
Totals	<u>\$ 3,410</u>	100.00%	<u>\$ 3,410</u>	100.00%	0.00%

Finance Department Mission Statement:

The mission of the Finance Department is to ensure the Town’s quality operational and financial management, by providing high quality financial, accounting, and administrative services, so that departments can perform their missions more efficiently, effectively, and innovatively, both now and in the future.

Finance Administration Mission Statement:

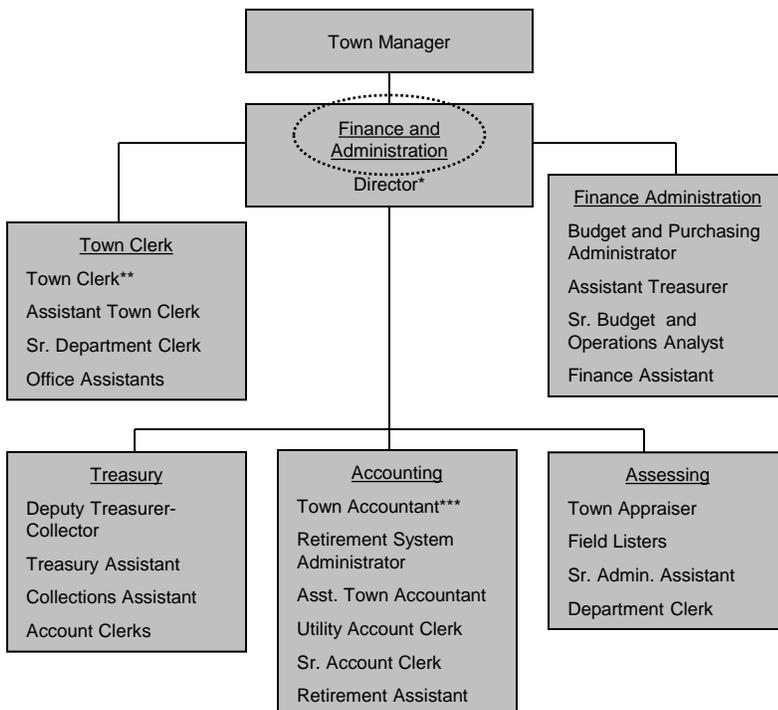
The mission of the Finance Administration Division is to manage the Town’s financial resources in a responsible and sustainable manner, to effectively monitor and communicate the Town’s financial situation, and to provide numerous high quality administrative services to the Town’s departments.

Budget Highlights:

- This budget represents a 1.0% *increase* in the operating appropriation from that of the FY16 budget.
- Personnel costs account for 95% of the proposed budget in FY17. These costs go to cover the salaries of the Finance Director, Budget and Purchasing Administrator, Assistant Treasurer, Sr. Budget & Operations Analyst, and Finance Assistant.
- The Purchased Services accounts are proposed to increase due to partial funding is proposed for the Town’s biennial Citizen Survey (\$5,000) for half the cost of the survey and (\$3,000) for associated printing and postage costs. In FY15 one survey was sent to each residence and received about a 20% response rate.
- 40% of the FY17 total costs are paid for by Other Funds (primarily Enterprise Funds), which use the financial and administrative services of the Finance Administration Division.

Expenditure Summary

	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Proposed
General Fund	\$ 264,888	\$ 276,262	\$ 281,410	\$ 284,105
Other Funds	\$ 177,191	\$ 182,394	\$ 187,630	\$ 189,426
Total Expenditures	\$ 442,079	\$ 458,656	\$ 469,040	\$ 473,531



Description:

The Finance Director is appointed by the Town Manager and serves as the Treasurer-Collector. He serves as custodian of the Concord Contributory Retirement Fund, and as Treasurer of the Trustees of Town Donations and for the Minuteman-Nashoba Health Group as well. The Director also supervises the other Finance Divisions: Assessing; Accounting; Treasury; and Town Clerk.

The Finance Administration Division supports the functions of fiscal planning, debt administration, budget development and management, payroll administration, fiscal administration of employee insurance programs, and purchasing administration.

*The Finance Director also serves as Treasurer-Collector, a position appointed by the Town Manager with approval from the Select Board.

**The Town Clerk is appointed by the Town Manager, approved by the Select Board.

*** The Town Accountant is appointed by the Select Board.

Expenditure Detail					
	Previous Fiscal Years			FY17 Proposed	
	FY14 Actual	FY15 Actual	FY16 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 420,353	\$ 435,917	\$ 449,440	\$ 450,306	\$ 450,306
Purchased Services	12,481	13,384	9,150	12,200	12,200
Supplies	1,326	1,165	2,500	2,500	2,500
Other Charges	5,860	8,122	7,950	8,525	8,525
Capital Outlay	2,058	69	-	-	-
Totals	\$ 442,079	\$ 458,656	\$ 469,040	\$ 473,531	\$ 473,531

Funding Plan					
	FY16 Budgeted	% of Budget	FY17 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 281,410	60.00%	\$ 284,105	60.00%	0.96%
Light Fund	46,905	10.00%	47,355	10.00%	0.96%
Water Fund	75,048	16.00%	75,766	16.00%	0.96%
Sewer Fund	18,764	4.00%	18,943	4.00%	0.95%
Solid Waste Fund	9,383	2.00%	9,473	2.00%	0.96%
Swim and Fitness Fund	9,383	2.00%	9,473	2.00%	0.96%
Parking Meter Fund	18,764	4.00%	18,943	4.00%	0.95%
Town Trust Fund	9,383	2.00%	9,473	2.00%	0.96%
Totals	\$ 469,040	100.00%	\$ 473,531	100.00%	0.96%

Capital Outlay Plan							
Ref. #	Description	FY16 Budgeted	FY17 Proposed	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -					

Personnel Services Summary

		FY16 Budgeted		FY17 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Finance Director	1.00	\$ 153,654	1.00	\$ 153,654
	Budget and Purchasing Administrator	1.00	92,600	1.00	92,600
	Assistant Treasurer	1.00	73,248	1.00	73,248
	Senior Budget & Operations Analyst	1.00	60,129	1.00	60,129
	Finance Assistant	1.00	65,909	1.00	66,775
	Sub Total	<u>5.00 FTEs</u>	\$ 445,540	<u>5.00 FTEs</u>	\$ 446,406
5157	Car Allowance	N/A	\$ 3,900	N/A	\$ 3,900
	Total	<u>5.00 FTEs</u>	<u>\$ 449,440</u>	<u>5.00 FTEs</u>	<u>\$ 450,306</u>

Program Implementation

- The proposed FY17 Finance Administration Division budget provides funding for the Finance Director and his staff which includes the Budget and Purchasing Administrator, Assistant Treasurer, Sr. Budget & Operations Analyst, and Finance Assistant.
- The Finance Director, who is appointed by the Town Manager with the approval of the Select Board, also serves as Treasurer / Collector. In addition, the Finance Director provides staff support to the Finance Committee and the Trustees of Town Donations.
- With this staff, the Finance Administration Division is responsible for the Town’s fiscal management. Activities include fiscal planning, debt administration, budget development and management, payroll administration, fiscal administration of employee insurance programs, and procurement management.
- The Assistant Treasurer position, which was first filled in April 2011, assists the Finance Director with various tasks relating to payroll and employee benefits management. The Assistant Treasurer oversees the management of the biweekly Town payroll and works with the Finance Assistant on matters related to payroll preparation and employee benefits administration for both active and retired employees. In addition, the Assistant Treasurer serves as backup to the Deputy Treasurer / Collector and acts as Division Manager and supervisor in his or her absence.
- Other non-Personnel expenditures reflect an increase of \$3,050 in Purchased Services, most of which is used to partially fund the biennial Citizen Survey (\$5,000). There is also \$3,000 proposed for printing and postage costs associated with the survey. Other purchased Services include resources for telephone and telephone maintenance, staff training, book binding, and advertising. Items covered by Supplies are for office supplies, stationery, books and publications. The Other Charges and Expenses category funds membership dues, conference registrations, and travel expenditures.

Town Manager Goal: To ensure quality Town Operational & Financial Management

Division Goal: *To ensure the long-term financial success of Concord through sound financial management*

Objective: To have a high quality bond rating to be able to borrow at a favorable interest rate

Measure: Bond Rating

Moody's Investors Service has assigned a Aaa credit rating to the Town of Concord (5/8/15)

Factors that contribute to the Aaa rating:

Concord's Score using Moody's Credit Scorecard Factors & Weights							
Broad Rating Factors	Weight	Weight	Rating Subfactors	Aaa Criteria	Concord Data & Notes	Aaa Grade	
Economy/Tax Base	30%	10%	Tax Base Size (full value)	> \$12B	\$5.5B	No	
		10%	Full Value Per Capita	> \$150,000	\$313,595	Yes	
		10%	Wealth (median family income)	> 150% of US Median	250%	Yes	
Finances	30%	10%	Fund Balance (% of Revenues)	> 30%	25.7%	No	
		5%	Fund Balance Trend (5-yr change)	> 25%	16.06% (2010-14)	No	
		10%	Cash Balance (% or Revenues)	> 25%	35.8%	Yes	
		5%	Cash Balance Trend (5-yr change)	> 25%	16.37% (2010-14)	No	
Management	20%	10%	Institutional Framework		"Aa" (all Mass. Cities/Towns)	No	
		10%	Operating History	> 1.05x	Op Rev/Op Exp 1.02x (2010-14)	No	
Debt/Pensions	20%	5%	Debt to Full Value	< 0.75%	0.73%	Yes	
		5%	Debt to Revenue	< 0.33x	0.4x	No	
		5%	Net Pension Liability to Full Value	< 0.9%	1.51%	No	
		5%	Net Pension Liability to Revenue	< 0.4x	0.9x	No	

Analysis: The Aaa rating reflects a solid financial position supported by strong reserve levels, an affluent tax base, moderate debt burden and well-managed long-term liabilities. The stable outlook reflects the Town's sound fiscal management including multi-year forecasting and effective policies. The outlook also incorporates a history of voter approved debt exclusions and general overrides to Proposition 2^{1/2}.

Although the Finance Department does not have control over the "Economy/Tax Base" bond rating factor, the remaining 70% including "Finances", "Management", and "Debt/Pensions" is directly impacted by the policies and actions of the department.

Finances:

Fund balance is made up of a few major components that are applicable to credit rating:

- Unassigned Fund Balance: The Finance Department requires a minimum of 5% of budgeted expenses to be maintained in Unassigned Fund balance. A majority of Unassigned Fund balance is comprised of Free Cash which is estimated at \$11,057,869 for the end of FY15, well over the 5% minimum (see page 6).
- Assigned Fund Balance: The Finance Department has an encumbrance process in place, where departments are able to reserve funds from prior year appropriations for future purposes. This helps to prevent wasteful spending at the end of fiscal years.
- Committed Fund Balance: Stabilization funds which comprise most of Committed Fund balance are approved through Town Meeting and can be used to mitigate the tax burden in future years for major capital projects. More information on Stabilization funds is available in the Other Resources section (see page 21).

Management: The Finance Department follows a few key principles in budgeting and operations in order to maintain the Aaa rating:

- Revenues are budgeted conservatively
- Expenditures are usually less than the appropriation, which helps to build a stronger fund balance
- One-time revenues are not used for ongoing operational expenses

Debt/Pensions:

- The Town maintains a rapid repayment schedule for most debt, with 60% of the principal paid off in 5 years and 90% within 10 years (see page 54).
- Concord's retirement system is funded at about 81%, which is among the top 10 public retirement systems in the State (see page 77).

Mission Statement:

The mission of the Treasurer-Collector Division is to maximize the Town's financial resources by efficiently administering the collection of all Town receivables in a fair and courteous manner and by effectively managing the Town's bank accounts, short-term investments, and disbursements.

Budget Highlights:

- This budget represents a 0.1% *increase* in the operating appropriation from that of the FY16 budget.
- Banking services and postage expense comprise the major Treasury operating expenses. Focus is placed on balancing banking costs with enhanced taxpayer payment options.
- An additional \$5,000 is proposed to cover increased banking fees and \$2,000 for increased legal fees

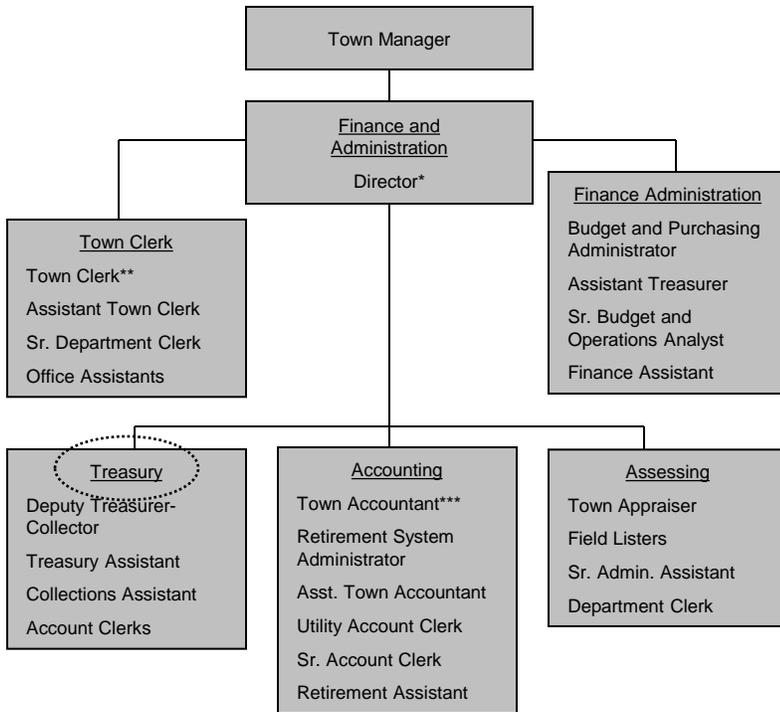
Expenditure Summary

	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Proposed
General Fund	\$ 265,003	\$ 269,893	\$ 282,809	\$ 283,744
Other Funds	\$ 208,751	\$ 212,227	\$ 214,873	\$ 214,373
Total Expenditures	\$ 473,754	\$ 482,120	\$ 497,682	\$ 498,117

Description:

The Treasurer-Collector Division of the Finance Department is under the direction of the Deputy Treasurer-Collector and is responsible for the receipt, short-term investment, bank account management, and disbursement of all Town funds.

The division also manages the billing and collection of all taxes, the billing and collection of curbside recycling and refuse collection subscriptions, and the collection of other departmental fees, including ambulance charges, parking violation fees, parking permits, police false alarm bills, and curbside tags and barrel stickers.



*The Finance Director also serves as Treasurer-Collector, a position appointed by the Town Manager with approval from the Select Board.

**The Town Clerk is appointed by the Town Manager, approved by the Select Board.

*** The Town Accountant is appointed by the Select Board.

FINANCE & ADMINISTRATION: Treasurer-Collector

Item 8B

Expenditure Detail					
	Previous Fiscal Years			FY17 Proposed	
	FY14 Actual	FY15 Actual	FY16 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 299,729	\$ 286,124	\$ 308,917	\$ 300,142	\$ 300,142
Purchased Services	165,411	185,209	180,190	189,475	189,475
Supplies	4,854	4,354	5,700	5,500	5,500
Other Charges	2,760	1,432	2,875	3,000	3,000
Capital Outlay	1,000	5,000	-	-	-
Totals	<u>\$ 473,754</u>	<u>\$ 482,120</u>	<u>\$ 497,682</u>	<u>\$ 498,117</u>	<u>\$ 498,117</u>

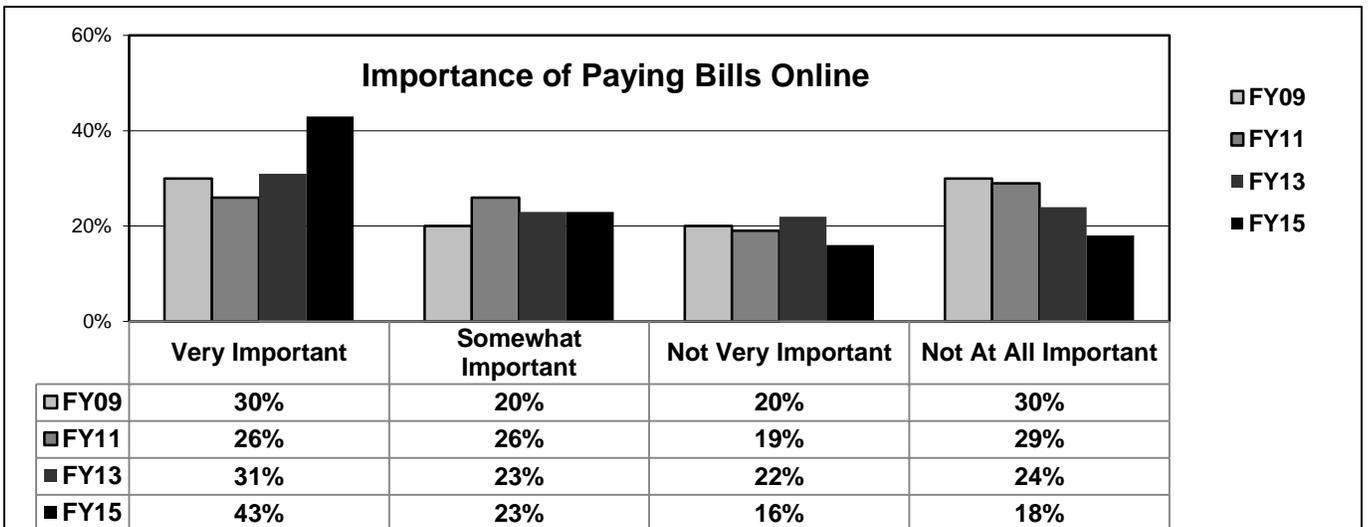
Funding Plan					
	FY16 Budgeted	% of Budget	FY17 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 282,809	56.83%	\$ 283,744	56.96%	0.33%
Light Fund	57,414	11.54%	57,313	11.51%	-0.18%
Water Fund	53,051	10.66%	52,929	10.63%	-0.23%
Sewer Fund	13,122	2.64%	13,091	2.63%	-0.24%
Solid Waste Disp. Fund	30,428	6.11%	30,346	6.09%	-0.27%
Swim and Fitness Center	19,017	3.82%	18,967	3.81%	-0.26%
Parking Meter Fund	30,428	6.11%	30,346	6.09%	-0.27%
Town Trust Fund	3,805	0.76%	3,794	0.76%	-0.29%
Retirement System	7,608	1.53%	7,587	1.52%	-0.28%
Totals	<u>\$ 497,682</u>	100.00%	<u>\$ 498,117</u>	100.00%	0.09%

Capital Outlay Plan							
Ref. #	Description	FY16 Budgeted	FY17 Proposed	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed
	None	-	-	-	-	-	-
	Totals	<u>\$ -</u>					

Personnel Services Summary					
		FY16 Budgeted		FY17 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Deputy Treasurer-Collector	1.00	\$ 99,733	1.00	\$ 99,733
	Collections Assistant	1.00	52,263	1.00	50,426
	Treasury Assistant	1.00	60,928	1.00	62,077
	Senior Account Clerk	2.00	95,993	2.00	87,906
	Total	5.00 FTEs	\$ 308,917	5.00 FTEs	\$ 300,142

Program Implementation

- The Treasury Division consists of five full-time employees. While the primary collection focus is on the property tax, the Division must be knowledgeable in all phases of Town activities to provide customer support for all funds payable to the Town.
- All Town departments issuing permits or changing fees for services are required to promptly transmit collected monies to the Treasury for deposit and revenue recording.
- A major division expense, \$89,500, is budgeted for banking services and lockbox fees. Bank account management is crucial to the control of all Town funds; this function has been greatly enhanced by real-time internet access to pertinent bank account information.
- Postage, another major division expense at \$58,650, covers mailing costs of all Town departments (excluding enterprise funds.)
- Online payment capabilities are available for payment of property tax, motor vehicle excise, curbside collection subscription renewal, electric billing, and parking violation fees. This payment option will continue to expand to other municipal fees in the future.



Discussion: The Citizen Surveys conducted in the fall of 2008 (FY09), 2010 (FY11), 2012 (FY13), and 2014 (FY15) found that there is a movement in the respondents' opinion that being able to pay bills online is becoming more important.

Town Manager Goal: To ensure quality Town Operational & Financial Management

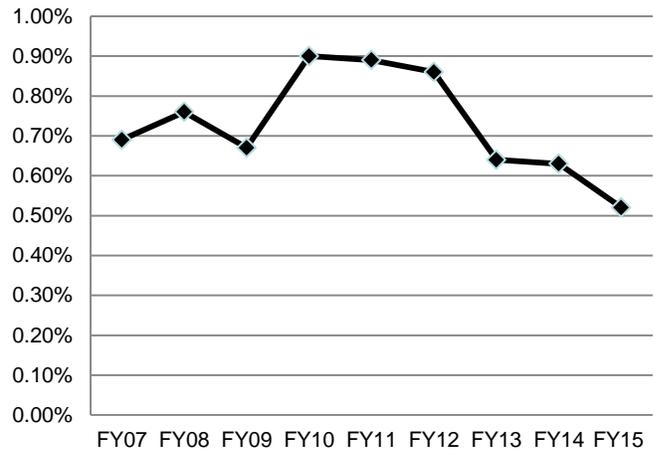
Division Goal: To collect the Town's Property Tax Levy

Measure: Collection Rate

Target: To have a collection percentage in excess of 99% as of June 30th of each levy year.

Trend: The .52% delinquency rate marks the 20th consecutive year in which the uncollected property tax percentage has been under 1% at June 30th of each levy year.

% of Taxes Uncollected (as of June 30th, 2015)



Town Manager Goal: To ensure quality Town Operational & Financial Management

Division Goal: To manage treasury cash investments in a safe, responsible and effective manner

Measure: General Fund Earnings and Annual Yield on Short-Term investments

Trend: Short-term interest rates remained low throughout the fiscal year.

Cash Management Summary

	FY11	FY12	FY13	FY14	FY15
Earnings	\$252	\$196.5	\$151	\$86	\$82.5
Yield	0.38%	0.33%	0.25%	0.22%	0.24%

The above chart shows the Town's short-term investment results. General Fund earnings (**in thousands**) and the annual yield from investments. The yield tracks Money Market rates.

Revenue Collection Activities

Collections and Billing Summary

Activity	Volume of Activity in FY15	Billing Responsibilities	Collection Responsibilities
Parking violations	11,000	(Police Department)	X
Subscriptions for curbside refuse and recycling	7,800	X	X
Motor vehicle excise bills	17,000	X	X
Property tax bills	26,800	X	X
Water bills	33,792	(Accounting Division)	X
Electricity bills	55,932	(Accounting Division)	X
Departmental Turnovers processed	4,850		X

Mission Statement:

The mission of the Accounting Division is to oversee and process bills paid by the Town, to provide financial reporting services to other Town Departments, and to manage the Town's accounting system so that it conforms to generally accepted accounting principles and complies with State laws and regulations.

Budget Highlights:

- This budget represents a 0.7% *increase* in the operating appropriation from that of the FY16 budget.
- Audit costs associated with the GASB 68 implementation are budgeted to increase by \$8,000, which is partially offset by interfund transfers.

Expenditure Summary

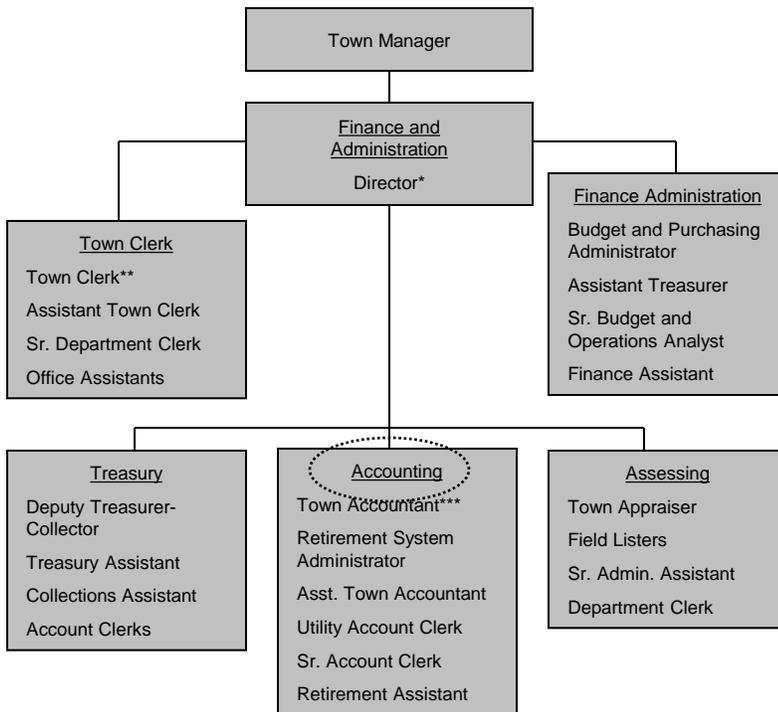
	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Proposed
General Fund	\$ 137,037	\$ 124,032	\$ 155,274	\$ 157,708
Other Funds	\$ 144,369	\$ 143,493	\$ 251,317	\$ 259,383
Total Expenditures	\$ 281,406	\$ 267,525	\$ 406,591	\$ 417,091

Description:

The Accounting Division of the Finance Department is under the direction of the Town Accountant and is responsible for the following:

- Maintaining the accounting records of the Town;
- Preparing periodic and annual financial statements;
- Reviewing and processing all payment requests approved by the Select Board;
- Maintaining budgetary records;
- Managing the Town's audit;
- Monitoring and maintaining records of all contracts/grants;
- Maintaining the accounts/records of the retirement system;
- Providing billing operations relating to water, sewer, and electrical services.

The Town Accountant also ensures that the accounting system complies with standards set by the State and by the Governmental Accounting Standards Board (GASB).



*The Finance Director also serves as Treasurer-Collector, a position appointed by the Town Manager with approval from the Select Board.

**The Town Clerk is appointed by the Town Manager, approved by the Select Board.

*** The Town Accountant is appointed by the Select Board.

FINANCE & ADMINISTRATION: Town Accountant

Item 8C

Expenditure Detail					
	Previous Fiscal Years			FY17 Proposed	
	FY14 Actual	FY15 Actual	FY16 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 217,080	\$ 192,978	\$ 343,881	\$ 346,081	\$ 346,081
Purchased Services	9,082	2,687	2,200	2,300	2,300
Supplies	316	1,179	1,110	1,110	1,110
Other Charges	1,928	1,181	2,400	2,600	2,600
Capital Outlay	5,000	20,500	-	-	-
Audit	48,000	49,000	57,000	65,000	65,000
Totals	\$ 281,406	\$ 267,525	\$ 406,591	\$ 417,091	\$ 417,091

Funding Plan					
	FY16 Budgeted	% of Budget	FY17 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 155,274	38.19%	\$ 157,708	37.81%	1.57%
Light Fund	54,663	13.44%	55,286	13.26%	1.14%
Water Fund	56,980	14.01%	58,294	13.98%	2.31%
Sewer Fund	19,224	4.73%	20,269	4.86%	N/A
Solid Waste Disp. Fund	4,631	1.14%	4,911	1.18%	6.05%
Beede Center	9,590	2.36%	10,014	2.40%	4.42%
Retirement System	106,229	26.13%	110,609	26.52%	4.12%
Totals	\$ 406,591	100.00%	\$ 417,091	100.00%	2.58%

Capital Outlay Plan							
Ref. #	Description	FY16 Budgeted	FY17 Proposed	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -					

Personnel Services Summary					
		FY16 Budgeted		FY17 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Accountant	1.00	\$ 81,759	1.00	\$ 81,765
	Retirement System Administrator	1.00	74,264	1.00	74,264
	Utility Account Clerk	1.00	51,809	1.00	52,096
	Senior Account Clerk	1.00	47,307	1.00	47,461
	Assistant Town Accountant	1.00	60,197	1.00	61,950
	Retirement Assistant	0.50	28,545	0.50	28,545
	Total	<u>5.50 FTEs</u>	<u>\$ 343,881</u>	<u>5.50 FTEs</u>	<u>\$ 346,081</u>

Program Implementation
<ul style="list-style-type: none"> •The majority of the Accounting Division’s budget is for personnel services. •The staffing of the Accounting Division includes the Town Accountant, Assistant Town Accountant, Senior Account Clerk, Utility Account Clerk, the Retirement System Administrator, and a part-time (20-hours per week) Retirement Assistant. •The fee for the annual audit is allocated among the following participating funds: Water Fund (12%); Sewer Fund(12%); Retirement Fund (12%); Solid Waste Disposal Fund (3%); Light Fund (3%); Swim and Fitness Fund (5%); and the General Fund (53%). •The above allocation is based on the auditor’s estimate of time required to complete each section. The audit of the Retirement System has now been combined to include the PERAC-required audit. The Retirement System pays this fee separately.

<p>Town Manager Goal: To ensure quality Town Operational & Financial Management</p> <p>Division Goal: To maintain sound accounting records of all funds</p> <p>Objective: To receive an unqualified opinion with respect to the Town departments audited financial statements for the fiscal year end June 30th in accordance with accounting principals generally accepted in the United States of America.</p> <p>Measure: Outside Audit from Financial Services Firm</p> <p>Trend: The Town has resolved former qualified opinions from outside auditors</p>	Compliance with Accounting Standards				
	FY11	FY12	FY13	FY14	FY15
	Qualified Opinion *	Qualified Opinion *	Qualified Opinion *	Clean Opinion	Clean Opinion
<p>* Due to CMLP statements following state DPU accounting rules rather than Generally Accepted Accounting Principles (GAAP), thus affecting the reports of qualified results. Resolved as of FY14 statements.</p>					

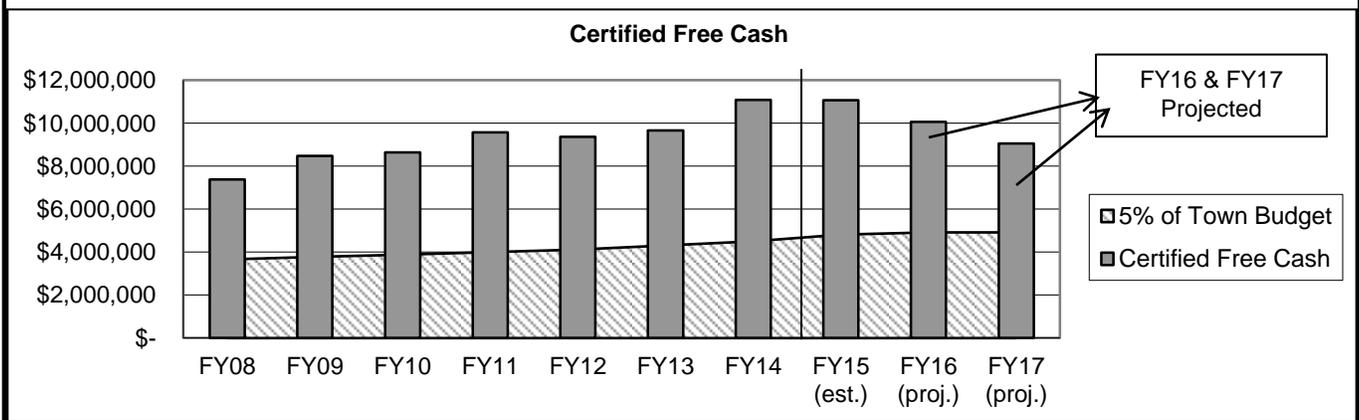
<p>Town Manager Goal: To ensure quality Town Operational & Financial Management</p> <p>Division Goal: To process invoices and create the warrant in a timely and accurate manner, and to communicate accounting information to the State, as required by state regulation, in a timely manner</p> <p>Measure: Accounting Activity for the last 4 fiscal years</p>	Accounting Department Activity				
		FY12	FY13	FY14	FY15
	Invoices Processed	14640	14,960	16,184	18,928
	Warrants Produced	55	56	55	55
	Water and Sewer Bills	33,739	33,864	33,792	33,911
	Electric Bills	42,171	40,742	55,932	55,352

Town Manager Goal: To ensure quality Town Operational & Financial Management

Division Goal: To maintain accurate accounting records to determine free cash levels on an annual basis.

Measure: Certified Free Cash (note: Certified Free Cash numbers were not available at the printing of this book)

Trend: The Accounting Division maintains records and submits financial information to the Massachusetts Department of Revenue in order for the DOR to certify Free Cash levels. During the last decade the Certified Free Cash level has increased and this allows the Town to better respond to unforeseen events.



Mission Statement:

The mission of the Assessors Division is to value the Town's real and personal property in a fair, efficient, transparent and cost-effective manner according to state statute and guidelines.

The Guidelines are promulgated and overseen by the Bureau of Local Assessment, Division of Local Services, Massachusetts Department of Revenue

Budget Highlights:

- This budget represents a 4.5% *increase* in the operating appropriation from that of the FY16 budget.
- Other than personnel cost, the largest item (\$55,400) in the Assessors budget is for professional services, which is used for property revaluation and data gathering services in order to meet the requirements of the Department of Revenue (DOR).

Expenditure Summary

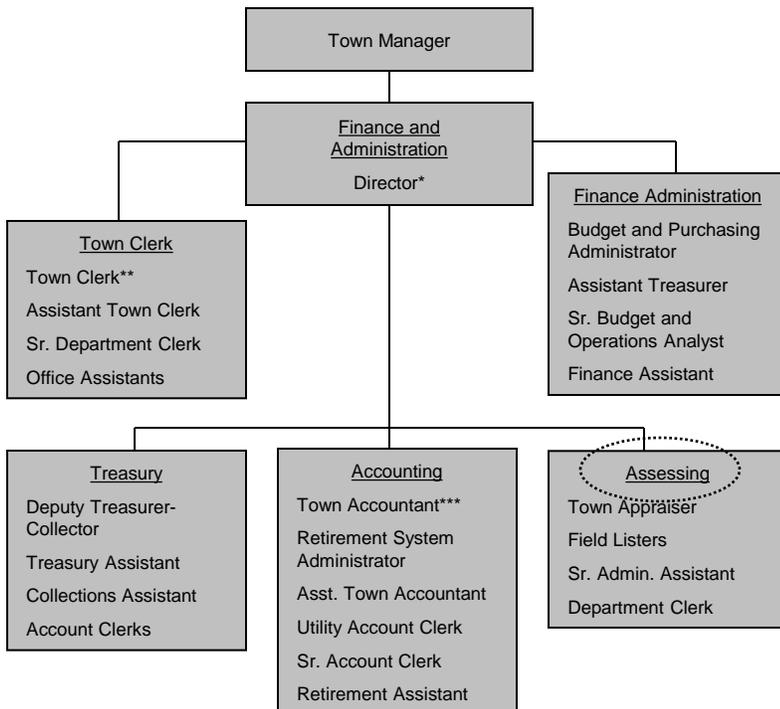
	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Proposed
General Fund	\$ 384,092	\$ 379,175	\$ 392,676	\$ 410,291
Other Funds	\$	\$	\$	\$
Total Expenditures	\$ 384,092	\$ 379,175	\$ 392,676	\$ 410,291

Description:

The Assessors Division is responsible for the following functions:

- Listing and valuing all the real and personal property in the community;
- Maintaining the assessing databases and maps that contain physical/legal property information;
- Recording all changes in property ownership, land subdivisions, and changes in use codes;
- Annually analyzing real estate sales transactions and adjusting values to appropriately reflect market value;
- Processing motor vehicle excise tax bills and abatements.

The 5-member Board of Assessors, appointed by the Town Manager, insures the accuracy of the assessing data-base used for ad valorem taxation, annually determines the "new growth" increase in the levy limit, calculates the tax rate each year, and acts upon abatement applications as well as exemptions from property tax applications for the elderly, low income, disabled veterans, and the blind, and applications for exemption from the Community Preservation Act Surcharge.



*The Finance Director also serves as Treasurer-Collector, a position appointed by the Town Manager with approval by the Select Board.

**The Town Clerk is appointed by the Town Manager, approved by the Select Board.

*** The Town Accountant is appointed by the Select Board.

Expenditure Detail					
	Previous Fiscal Years			FY17 Proposed	
	FY14 Actual	FY15 Actual	FY16 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 271,497	\$ 274,452	\$ 285,622	\$ 305,486	\$ 305,486
Purchased Services	74,083	108,190	93,064	90,215	90,215
Supplies	1,298	2,925	2,925	2,925	2,925
Other Charges	8,613	11,065	11,065	11,665	11,665
Capital Outlay	28,600			-	-
Totals	\$ 384,092	\$ 396,632	\$ 392,676	\$ 410,291	\$ 410,291

Funding Plan					
	FY16 Budgeted	% of Budget	FY17 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 392,676	100.00%	\$ 410,291	100.00%	4.49%
Totals	\$ 392,676	100.00%	\$ 410,291	100.00%	4.49%

Capital Outlay Plan							
Ref. #	Description	FY16 Budgeted	FY17 Proposed	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -					

Personnel Services Summary					
		FY16 Budgeted		FY17 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Appraiser	1.00	\$ 104,263	1.00	\$ 104,333
	Field Lister	1.40	84,165	1.40	84,165
	Senior Administrative Assistant	1.00	62,542	1.00	63,110
	Department Clerk	1.00	49,027	1.00	49,528
	Sub Total	<u>4.40 FTEs</u>	\$ 299,997	<u>4.40 FTEs</u>	\$ 301,136
5120	Limited Status	0 hrs.	\$ -	75 hrs.	\$ 2,250
5157	Car Allowance	N/A	2,100	N/A	2,100
	Total	<u>4.40 FTEs</u>	<u>\$ 302,097</u>	<u>4.44 FTEs</u>	<u>\$ 305,486</u>

Program Implementation

- The Assessors Division is staffed by a Town Assessor, a Field Lister, a part time Field Lister, a Senior Administrative Assistant, and a Department Clerk.
- Correct property values are dependent on accurate data. State guidelines require that all property must be inspected no less frequently than every nine years. Industry standards recommend a 5 years cycle. In order to maintain the integrity of Concord’s data, the Assessors Division continues cyclical inspections every year. Staff completes about 20% of the parcels per year as they follow up on building permits, abatement applications and sales. To augment this effort, the Assessing Division hires outside contractors when needed. Also on each tri-annual re-certification the Division uses outside contractors to conduct a full field review to ensure the accuracy of the data. All classes of property currently meet the nine year state requirement and are very close to the 5 year industry standard. The majority of condominiums were inspected in FY12, with the remainder being inspected in FY15. Also an inspection of all Commercial and Industrial properties was completed in the first part of FY13. Personal Property is in compliance with the state guideline and is on a three year schedule, finishing in FY17 and starting again in FY2018.
- FY15 was a tri-annual re-certification year. In a re-certification year a full sales analysis and adjustments to values takes place, but there is the added requirement of extensive reports and on-site analysis of the data and records by the DOR.
- This year was an interim year and a full sales analysis and adjustments to values were made. The difference from a re-certification year is that the DOR had limited review of the values and growth numbers before the Town was allowed to process the new values
- Purchased Services include field inspections, data collection, valuation and consulting services (\$55,400), Appraisal Services for (\$20,000) computer software (\$11,000), telephone (\$500), postage (\$500), printing (\$700), telephone and office equipment maintenance (\$915), advertising (\$500), and custodial services (\$400).
- The Supplies expense category includes \$2,500 for office supplies, \$125 for license forms and \$300 for envelopes.
- The Other Charges and Expenses category is mainly for staff training and education, allowing the Division to meet the changing, and increasingly technical, requirements of the assessing function, as well as dues, subscriptions and fees. Also included in this category are recording fee (\$250) for recording of liens for Chapter land and Tax Deferrals. Overall the expense section of the budget has been reduced by \$2,249 from Fiscal 2016.

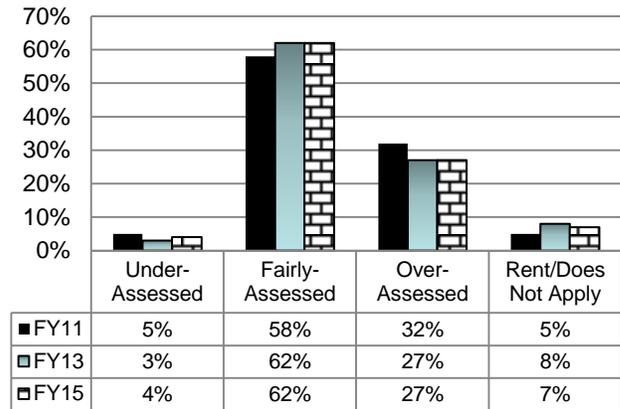
Town Manager Goal: To ensure quality Town Operational & Financial Management

Division Goal: To fairly assess property

Objective: To maintain a positive town sentiment on the assessors valuation of property

Measure: Town Biennial Survey of 1,337 Concord residents in FY15, that produces a statistically significant result.

Opinion of Property Value Assessments



Town Manager Goal: To ensure quality Town Operational & Financial Management

Division Goal: To inspect and value property on a regular basis

Objective: To be on pace to assess every property town wide property on a 5 year cycle

Measure: # of visits and measures

Target: 5 year cycle by FY2020

Benchmark: State regulated 9 years

Trend: The fluctuations in Total # of Visits is due to using a vendor to help inspect properties. Going forward the Town will strive to do all inspections in-house maintaining a 5 year schedule

Property Inspections	FY14	FY15
Total # Visits	1,142	1,072
% Visited	17%	12%
Full Measure & List	896	537

- In FY 13 new coding in the assessing computer system was created to better track inspections.
- In FY 13 a decision was made to convert to the industry standard of a 5 year inspection schedule from the DOR 9 year guideline
- The actual inspection rate has slipped to 6 year s, because of the abundance of building permits. The building permits take priority in the inspection schedule, because the information is needed to estimate New Growth.
- FY13 Included all Commercial Properties
- FY14 Personal property is put on a three year inspection schedule
- FY15 Every Improved property in town also received a field review as part of the tri-annual re-certification

Fiscal Year	# of Taxable Parcels & Accounts	Abatement Applications			Appellate Tax Board Cases		Value Reduction	Tax Reduction
		# Filed	% Parcels	# Granted *	# Filed	# Pending		
FY08	6,483	174	2.7%	95	31	2	17,628,736	188,980
FY09	6,567	138	2.1%	65	17	2	11,359,798	135,182
FY10	6,580	144	2.2%	79	20	2	10,381,749	135,897
FY11	6,588	158	2.3%	75	12	2	9,369,217	123,580
FY12	6,571	157	2.3%	119	11	2	14,727,602	199,593
FY13	6,590	63	.96%	37	8	2	6,153,214	86,575
FY14	6,591	53	.80%	21	6	2	9,551,685	138,022
FY15	6,607	57	.86%	22	4	4	2,476,000	35,392

All cases filed at the Appellate tax Board have been scheduled for hearings. At this time no cases have been settled or tried. There also the ongoing cases with the telecommunication companies. The value of the telecommunication companies is done by the DOR and are automatically contested each year. The defense of these cases is also handled by the DOR.

Mission Statement:

The mission of the Town Clerk is to accurately record, maintain, and issue certified copies of vital records; to conduct the Annual Town Census; to efficiently issue licenses and permits; to judiciously administer election laws and conduct local, state and federal elections; to record the minutes of Town Meetings; to manage the storage, retrieval and disposal of Town records; and to provide information to town employees, officials and the general public about the Open Meeting, Public Records and Conflict of Interest Laws.

Budget Highlights:

- This budget represents a 0.9% *increase* in the operating appropriation from that of the FY16 budget.
- The Town Clerk’s Office records and processes Cemetery Department deeds and burial records. A modest transfer of \$3,000 from the Cemetery Fund (1.3% of Town Clerk’s budget) reflects these activities.

Expenditure Summary

	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Proposed
General Fund	\$ 223,261	\$ 231,282	\$ 238,590	\$ 240,696
Other Funds	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Total Expenditures	\$ 226,261	\$ 234,282	\$ 241,590	\$ 243,696

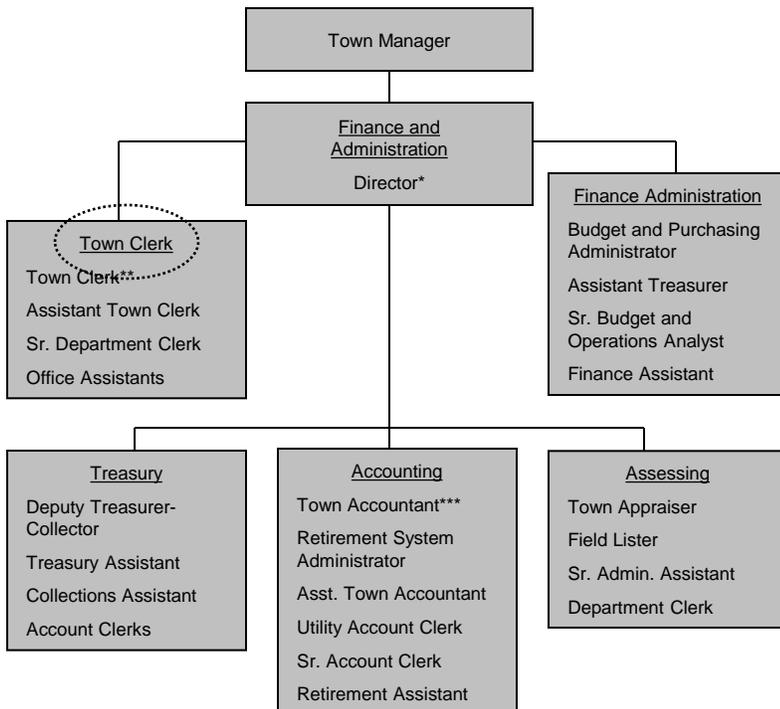
Description:

The Town Clerk Division is responsible for numerous activities associated with:

- Recording, preserving, and issuing certified records of vital records (births, deaths and marriages) and records of Town business;
- Preparing and maintaining minutes and records of Town Meeting proceedings; preparing & processing bylaw amendments for submittal to Attorney General; preparing & distributing other Town Meeting votes to state and local officials
- Issuing a variety of licenses and permits;
- Providing information to the public on a wide-array of subjects;
- Administering laws relating to the reporting of election candidates and ballot question committees;

In addition, some Town Clerk activities are funded through other budget items (e.g., Elections, Item 3A and Registrars, Item 3B). Some examples are:

- Conducting local, state, and national elections;
- Registering voters;
- Conducting the Town Census
- Certifying nomination papers and initiative petitions



*The Finance Director also serves as Treasurer-Collector, a position appointed by the Town Manager with approval from the Select Board.

**The Town Clerk is appointed by the Town Manager, approved by the Select Board.

*** The Town Accountant is appointed by the Select Board.

Expenditure Detail					
	Previous Fiscal Years			FY17 Proposed	
	FY14 Actual	FY15 Actual	FY16 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 214,893	\$ 210,535	\$ 232,129	\$ 233,371	\$ 233,371
Purchased Services	838	2,681	2,585	2,435	2,435
Supplies	2,556	2,174	2,260	2,485	2,485
Other Charges	3,473	4,612	4,616	5,405	5,405
Capital Outlay	4,500	14,280	-	-	-
Totals	<u>\$ 226,261</u>	<u>\$ 234,282</u>	<u>\$ 241,590</u>	<u>\$ 243,696</u>	<u>\$ 243,696</u>

Funding Plan					
	FY16 Budgeted	% of Budget	FY17 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 238,590	98.76%	\$ 240,696	98.77%	0.88%
Cemetery Fund	3,000	1.24%	3,000	1.23%	N/A
Totals	<u>\$ 241,590</u>	100.00%	<u>\$ 243,696</u>	100.00%	0.87%

Capital Outlay Plan							
Ref. #	Description	FY16 Budgeted	FY17 Proposed	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed
	None	-	-	-	-	-	-
	Totals	<u>\$ -</u>					

Personnel Services Summary					
		FY16 Budgeted		FY17 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Clerk	1.00	\$ 99,933	1.00	\$ 99,933
	Assistant Town Clerk	1.00	62,022	1.00	62,975
	Senior Department Clerk	1.00	50,625	1.00	50,885
	Sub Total	<u>3.00 FTEs</u>	\$ 212,580	<u>3.00 FTEs</u>	\$ 213,793
5157	Office Assistant	944 hrs.	\$ 16,608	934 hrs	\$ 16,993
5120	Professional Project Specialist	0 hrs.	-	0 hrs.	-
5130	Overtime (special elections)	66 hrs.	2,941	62 hrs	2,585
	Total	<u>3.45 FTEs</u>	<u>\$ 232,129</u>	<u>3.45 FTEs</u>	<u>\$ 233,371</u>

Program Implementation
<ul style="list-style-type: none"> •The Town Clerk’s budget consists almost entirely of salary cost for three full-time positions and a part-time Office Assistant (17 hours per week). •The following is included under Purchased Services: telephones, office equipment maintenance, postage, and book binding supplies for our in-house book-binding machine. • The following is included under Supplies: office supplies, envelopes, printer toner, and dog licensing supplies. • The following is included under Other Charges: membership dues for professional associations for the Town Clerk and staff; conference registration and expenses to allow the Town Clerk and staff to attend state and regional conferences; and related travel expenses for conference attendance. Conference attendance is essential to maintain and upgrade professional knowledge and skills, and to retain certification status.

Town Clerk Programs

Program 1 – Town Clerk Operations:

Town Manager Goal: To ensure quality Town Operational & Financial Management

Objective: To be a responsible steward of the Town’s resources, and to provide quality administrative services.

Activities by Calendar Year

ACTIVITY	2012	2013	2014	2015
Births Registered (Concord residents)	1,171 (102)	1,192 (125)	1,226 (99)	1,212 (104)
Deaths Registered (Concord residents)	367 (165)	397 (174)	348 (159)	355 (162)
Marriages Registered (Concord residents)	67 (32)	81 (35)	77 (32)	83 (40)
Marriage Intentions Filed	68	83	78	84
Dog Licenses Issued	1,933	1,958	1,968	1,956
Burial Permits Issued	351	391	316	319
Business Certificates Recorded	135	137	111	102
Cemetery Deeds Prepared & Recorded	50	37	36	43
Public Meetings Posted	843	951	867	917
Raffle Permits Issued	13	16	19	19
Affidavits & Corrections Prepared & Recorded	32	52	50	67
Net Receipts to General Fund	\$110,639	\$123,840	\$111,941	\$109,194

Mission Statement:

The purpose of this funding is to operate, maintain, and upgrade the Town’s information technology to meet current and future needs. The Information Technology Department ‘s goals are to:

- Maintain a secure and stable operating environment,
- Invest in technologies that improve operating efficiency, and
- Support Town-wide information management needs.

Budget Highlights:

- This budget represents a 13.6% *increase* in the operating appropriation from FY16.
- New GIS Technician/Analyst 0.75 FTE added to continue to develop this key area of IT support.
- Purchased Services includes offsite Helpdesk and Server Management, SAAS, as well as certain technical project resources, such as server O/S upgrades.
- In FY17, the CIO continues to manage the Telecommunications Division within CMLP funded by a transfer from the Telecommunications Fund.
- The Technology Fund is used to acquire and replace hardware, software and network IT infrastructure components.

Expenditure Summary

	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Proposed
General Fund	\$ 693,084	\$ 639,125	\$ 681,610	\$ 768,020
Other Funds	\$ -	\$ -	\$ 95,502	\$ 105,830
Total Expenditures	\$ 693,084	\$ 639,125	\$ 777,112	\$ 873,850

Description:

The account is divided into three activities:

Financial Systems Operations: Includes the cost of financial information systems and computer applications for both in-house and service bureau systems, such as the financial accounting system, the payroll system, and the property tax billing and collection system.

Photocopiers: Includes the cost of the Town House copiers on the first and second floors.

Information Technology Operations: Includes all of the operational support for the Town Government’s Information Technology. This line item contains the general fund allocation for the Chief Information Officer, IT Department staff positions, telecommunications services and common IT expenses. The CIO is funded 55% by the General Fund, 40% by the Light Fund, 4% by Water Fund, and 1% by the Sewer Fund; other IT staff is funded 75% by the General Fund, 20% by the Light Fund, 4% by the Water Fund, and 1% by the Sewer Fund. The Technology Fund is which is proposed to increase from \$182,000 to \$200,000. This funding provides for continued technology refresh of the servers, data storage, networking, telephone system and workstations used by Town Staff. Application software and information security systems which are used Town-wide also constitutes some of the Technology Fund expenses. All uses of the Technology Fund are under the direction of the Chief Information Officer and the Finance Director. Departments requesting allocations from the Technology Fund typically must demonstrate that no other source of funds is available.

Major Budgeted Expenses in FY17

Expense Category	Cost	Detail
Financial Systems Operations	\$98,766	Includes costs associated with the payroll system (ADP), software maintenance fees, and various financial systems.
Photocopiers	\$14,000	Includes maintenance and supplies of Town House copiers.
IT Operations	\$561,084	Includes staffing costs, internet access, consulting, and training.
Technology Fund	\$200,000	Includes the costs associated with hardware and software upgrades and replacements and a phone system upgrade.

INFORMATION TECHNOLOGY

Item 9

Expenditure Detail					
	Previous Fiscal Years			FY17 Proposed	
	FY14 Actual	FY15 Actual	FY16 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$110,954	\$153,661	\$ 305,662	\$ 355,034	\$ 341,534
Purchased Services	259,555	340,099	270,750	305,925	315,566
Supplies	19,272	8,322	18,000	17,000	14,500
Other Charges	158	199	700	2,250	2,250
Capital Outlay	303,145	136,843	182,000	325,000	200,000
Totals	\$693,084	\$ 639,125	\$ 777,112	\$ 1,005,209	\$ 873,850

Funding Plan					
	FY16 Budgeted	% of Budget	FY17 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 681,610	87.71%	\$ 768,020	87.89%	12.68%
Light Fund	55,065	7.09%	63,309	7.24%	14.97%
Telecom Fund	24,667	0.00%	24,689	2.83%	0.00%
Water Fund	11,015	1.42%	12,664	1.45%	0.00%
Sewer Fund	2,755	0.35%	3,168	0.36%	14.99%
RHSO	2,000	0.26%	2,000	0.23%	0.00%
Totals	\$ 777,112	96.83%	\$ 873,850	100.00%	12.45%

Capital Outlay Plan							
Ref. #	Description	FY16 Budgeted	FY17 Proposed	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed
C-1	Town-Wide Technology Fund	182,000	200,000	215,000	230,000	275,000	275,000
	Totals	\$ 182,000	\$ 200,000	\$ 215,000	\$ 230,000	\$ 275,000	\$ 275,000

Personnel Services Summary					
		FY16 Budgeted		FY17 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Chief Information Officer	1.00	\$ 123,334	1.00	\$ 123,443
	GIS / App. Prog. Manager	1.00	\$ 80,626	1.00	\$ 80,626
	Information Systems Technician	1.00	71,357	1.00	71,357
	GIS Technician/Analyst	0.00	-	0.75	41,108
	Telecom Support	N/A	22,245	N/A	25,000
	Total	3.00 FTEs	\$ 297,562	3.75 FTEs	\$ 341,534
5115	Regular Part Time	500 hrs	\$ 7,500	0 hrs	\$ -
5130	Overtime	20 hrs	600	0 hrs	-
	Total	3.00 FTEs	\$ 305,662	3.75 FTEs	\$ 341,534

Description of Information Technology Infrastructure

The Town's Information Technology infrastructure includes approximately 40 servers, 325 workstations and laptops, 72 printers, and over 500 telephones across 16 buildings. Data Center operations are centralized with redundant backup facilities. The Town owns and operates its own fiber optic based data and voice network. In addition to the in-house IT staff, multiple vendors provide support for many of the key systems. Some Town systems are hosted at, or processing is performed by service bureaus.

Recent major investments in servers and storage substantially expanded the virtual server environment. Virtualization facilitates replacing aging hardware while improving service levels and availability. All of the Town's major application can be dynamically relocated between two locations without any disruption. In FY16, a major network core upgrade has increased capacity to the server sites by a factor of four. By the end of FY17, all remaining physical servers and the phone system will be on the virtual infrastructure. Virtualization also helps address need to update application servers to current operating systems. Such projects are time consuming for both IT and other department staffs, they are a focus of the FY17 plan.

The systematic workstation refresh program in place since 2011 has achieved an approximately 6-year refresh cycle. The data network uses the Town's fiber network and CMLP's Broadband service for Internet service. Now connects virtually all municipal buildings, including locations for the Water, Sewer and School departments which otherwise would require expensive, lower speed connections from other common carriers.

Growing use of mobile computing platforms, automated energy management, web-based collaboration, and building control systems are driving up the volume of data traffic, storage consumption, and network end points. Program requirements for community services applications involving wireless technology are also on the rise.

Program Implementation

The FY17 budget for Information Technology Operations is adds the GIS Technician, a .75 FTE position, to the IT support organization first outlined by the CIO in FY12. FY17 is proposed to be the first year in which the IT Department will have the 1.75 FTE in place to address GIS and application projects and application server upgrades. The addition helps address the need for IT to support investments in municipal applications that improve customer experience and staff efficiency.

- The Chief Information Officer (CIO) reports to the Town Manager and manages the Senior IS Technician, GIS/Applications Program Manager, GIS Technician and outsourced IT services vendors. The CIO has Information Technology policy and strategy responsibilities. Since FY14, the CIO has also managed the Telecommunications Division and staff within CMLP, that activity is separately funded by CMLP.
- In FY14 GIS Program Management transferred to IT with added responsibility for Application Integration. This provides a focal point for optimizing the application environment and expanding the use of GIS data. In FY16 the GIS Technician was funded through regular part time and unexpended appropriations for the GIS AI/PM which was an open position until November 2015.
- The Senior Information Systems (IS) Technician manages the end-user computing environment. The Senior IS Technician provides direct IT support as in the past, but is now has more responsibilities to assess department workstation needs and manage the refresh program, Help Desk services, application deployments, and suppliers of equipment like large copiers and printers. The Senior IS technician selects and purchases much of the end-user software used on workstations.
- Since early 2011, the Town has used Purchased Services to provide remote and on-site support of servers, workstations, network devices and the IT help desk. Advantages to the Town of using contracted services include: workforce flexibility and access to advanced tools and technicians with critical but infrequently needed skills. The FY17 budget provides for professional services at roughly the FY15 level. Establishing a balance between professional services and internal staff resources is an ongoing strategic focus of the CIO.
- Capital initiatives planned for FY17 include expanding wireless capabilities, incremental increases in servers and storage, and completion of the transition to a virtualized voice over IP telephone system.

Information Technology Programs

Program 1 – Information Technology Operations:

Town Manager Goals: Ensure quality Operational & Financial Management and Maintain the Town's Infrastructure

Objective: To ensure that IT services are cost-effective and of the highest quality.

Performance Measurement 1: Are the Town networks and applications system meeting availability objectives?

Systems are consistently available and availability are monitored continuously. Only one major availability incident occurred in the past two years. The major applications systems are classified by criticality, data sensitivity, and performance requirements. Backup and recovery procedures are updated and checked to ensure that service level objectives can be achieved. Any major incidents are reviewed with the Senior Management Team and corrective actions are performed as needed.

Under the direction of the CIO, significant capital investments in hardware, software, networks, and processes have been made to improve the reliability of critical systems. A major expansion of the server infrastructure in FY14 added the ability to operate all major systems from two different physical locations. The Town now has redundant internet connections as well. The network improvements planned for FY16 will improve the reliability and capacity of the data network by providing redundant core switches at each major site.

Performance Measurement 2: Are the Town's IT users properly supported?

Since 2011, with the implementation of the off-site help desk, the IT department has been able to track and report on problems and incidents. The help desk service includes a staffed call center with telephone, web and e-mail ticket submission for incident reporting. The system provides automated incident reporting and service templates which enable routine and repetitive requests to be consistently addressed. Remote support tools enable technicians to address most issues quickly and without an on-site visit.

Town IT Staff focuses on providing consistent, reliable, readily available IT support to the Town's employees. The CIO and IS Technician review the status of the help desk daily and weekly with a focus on reducing recurring issues and improving service quality.

Over 2,750 tickets were generated in calendar year 2015 versus about 2,100 in 2014 and 1800 in the prior year. Average open tickets, a measure of issues, remained steady. This increase can be largely attributed to increased use of automated reporting of events, many of which can be quickly resolved.

Performance Measurement 3: Is the Town's Information Technology current with new technology?

Approximately one third of the technology fund is expended on computer workstation upgrades annually. With an inventory of over 325 (up 25 systems in one year) workstations, a refresh rate of approximately one system per week is required to achieve the six year replacement cycle target. In 2015, partially driven by the need to eliminate Windows XP, the workstation replacement program deployed 68 workstations and laptops, compared to 80 in 2014, 67 in 2013. 48 were new and 20 were rebuilt with Windows 7. The transition from Windows XP to Windows 7 is effectively completed. The Town achieved the goal of eliminating workstations older than six years as of the end of 2014, except in cases where there is an exceptional business need for such a device. 94% of systems are running Windows 7 up from 80% a year ago. Sufficient funding is proposed to maintain the program.

There remain a few application systems that should be replaced due to age or lack of support. However, in most cases the technology available, while not necessarily the latest, is current. In late 2015, SeeClickFix was deployed to improve citizen engagement. The VMware (virtual server) environment is being maintained at the latest release. This provides the platform upon which to proceed with application system updates. Working with the senior managers, the CIO identifies and prioritizes application upgrades. The process of updating application servers to current operating systems is ongoing and time consuming. It represents the greatest area of need through FY16 and FY17 as reflected by the increase in staff focused on applications.

Mission Statement:

The purpose of this funding is to provide for the costs of operating and maintaining the historic Town House and the Assessor's Office Building at 24 Court Lane as operational space for municipal staff, meeting space for staff, boards and committees, and storage space for vital Town records.

Budget Highlights:

•This budget represents a 1.5% increase in expenses from those of the FY16 budget. This is attributable to investing additional capital outlay to continue to provide for ongoing building repairs and improvements to the 164 year old Town House and the Assessor's Offices located at 24 Court Lane.

Expenditure Summary

	FY14 Actual	FY15 Actual	FY16 Budgeted	FY17 Proposed
General Fund	\$ 87,341	\$ 104,672	\$ 105,087	\$ 106,440
Other Funds	\$ 22,427	\$ 22,450	\$ 22,533	\$ 22,871
Total Expenditures	\$ 109,768	\$ 127,122	\$ 127,620	\$ 129,311

Description:

This budget covers operating expenses of the Town House, located at 22 Monument Square and the Assessors' Office located at 24 Court Lane. Expenses include custodial services as well as ongoing maintenance, repairs, building improvements, and utility costs for the Town House, the Assessors' Office and the Gun House located on Lexington Road.

The Town House provides office space for the Town Manager's Office, the Human Resources Department, and the Finance Department. The attic of the Town House and the basement of both the Town House and Assessors' Office are used for records and equipment storage for the aforementioned offices. These areas also house important components of the building's utility equipment, information and communications technology, as well as some of the Town's public ceremonies supplies.

Town House meeting rooms are used by staff and Town boards and committees throughout the day and evening. A conference room at the Assessors' Office also provides valuable meeting space. The buildings are open for business from 8:30 a.m. to 4:30 p.m., Monday through Friday.

The Town House was constructed in 1851, and is now in its 166th year of operation. In recent years, a combination of capital outlay funds within this account, as well as Community Preservation Act funding and other available funds have been used on various significant improvements to the facility, including the most recent feasibility and design studies for elevator access to the third floor and ADA upgrades to the interior which will allow access to all areas of the building for staff and visitors.

Utility Performance

Year	Natural Gas Used (Therms)	Therms per HDD	% Change in Therms/HDD from Base Year	% Change in Therms/HDD from Previous Year	Baseload Electricity Used (kWh)	% Change in Baseload Electricity Use from Base Year	% Change in Baseload Electricity Use from Previous Year
CY2008	6,580	1.06			90,000		
FY2010	5,214	0.89	-16%	-16%	77,760	-14%	-14%
FY2011	6,001	0.94	-11%	6%	81,120	-10%	4%
FY2012	4,388	0.84	-21%	-11%	84,720	-6%	4%
FY2013	4,948	0.80	-24%	-4%	82,400	-8%	-3%
FY2014	5,393	0.78	-26%	-3%	78,800	-12%	-4%
FY2015	4,830	0.71	-33%	-9%	72,800	-19%	-8%

Note: FY2009 has been excluded from the yearly comparison table because FY2009 overlaps with CY2008.

FINANCE & ADMINISTRATION: Town House

Item 10

Expenditure Detail					
	Previous Fiscal Years			FY17 Proposed	
	FY14 Actual	FY15 Actual	FY16 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 53,929	\$ 54,107	\$ 61,658	\$ 60,971	\$ 60,971
Purchased Services	34,801	36,332	37,826	38,827	38,827
Supplies	7,352	8,193	6,950	8,095	8,095
Other Charges	-	-	-	-	-
Capital Outlay	10,515	24,215	15,000	15,000	15,000
Assessor's Office Building	3,171	4,276	6,186	6,418	6,418
Totals	\$ 109,768	\$ 127,122	\$ 127,620	\$ 129,311	\$ 129,311

Funding Plan					
	FY16 Budgeted	% of Budget	FY17 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 105,087	82.34%	\$ 106,440	82.31%	1.29%
Light Fund	5,633	4.41%	5,717	4.42%	1.49%
Water Fund	6,759	5.30%	6,861	5.31%	1.51%
Sewer Fund	3,380	2.65%	3,431	2.65%	1.51%
Solid Waste Disposal Fund	1,128	0.88%	1,145	0.89%	1.51%
Retirement	5,633	4.41%	5,717	4.42%	N/A
Totals	\$ 127,620	100.00%	\$ 129,311	100.00%	1.32%

Capital Outlay Plan							
Ref. #	Description	FY16 Budgeted	FY17 Proposed	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed
A-3	Building Improvements	15,000	15,000	15,000	15,000	15,000	15,000
	Totals	\$ 15,000					

Personnel Services Summary					
		FY16 Budgeted		FY17 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 49,570	1.00	\$ 49,716
	Sub Total	<u>1.00 FTEs</u>	49,570	<u>1.00 FTEs</u>	49,716
5115	Electrician	40 hrs.	1,760	30 hrs.	540
5130	Overtime	290 hrs.	10,328	300 hrs.	10,715
	Total	<u>1.02 FTEs</u>	<u>\$ 61,658</u>	<u>1.01 FTEs</u>	<u>\$ 60,971</u>