

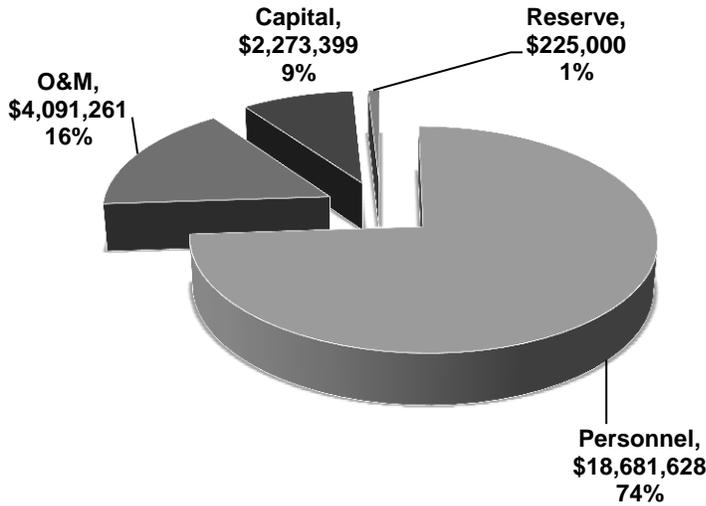
# **Section III**

## **Budget Detail – Town Government**

**Section III: Budget Detail Town Government**

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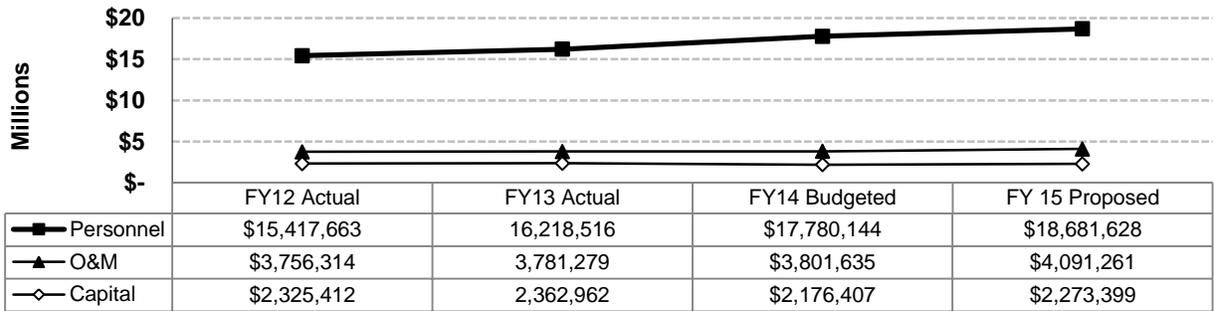
FY15 Proposed Budget Expenses



Budget Highlights:

- The FY15 Town Government Appropriated Budget is \$20,364,013. After including funds transferred in by the Town’s Enterprise Funds and other sources, the Total Budget is \$25,271,288.
- The FY15 Appropriated Budget is proposed to increase \$890,000 or 4.6%, with personnel expenses increasing by 4.7%, operations and maintenance (O&M) by 3.0%, and capital expense by 6.9%.
- The FY15 Total Budget is proposed to increase by \$1,232,669 or 5.1%, with personnel expenses increasing by 4.7%, O&M by 7.6%, and capital expenses by 4.5%.

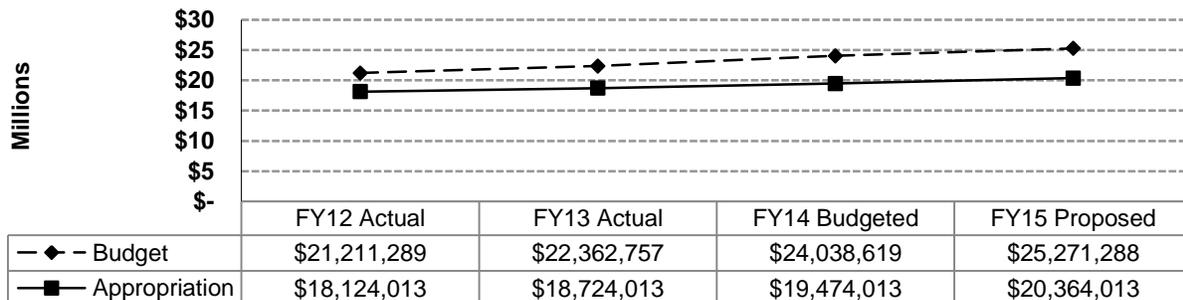
Town Government - Expense Categories History



**Discussion:** Personnel costs are the largest expense category of Town Government.

In this FY14 budget, Personnel expense represent 73.8% of the total budget, O&M represents 15.9%, and Capital represents 9.4% (the Reserve Fund appropriation of \$225,000 represents the remaining 1.0%).

Town Government - Budget and Appropriation History



**Discussion:** The Town Government budget and appropriation have generally shown a slight trend upward. The appropriation is funded through property taxes and is voted on at Town Meeting. The portion of the budget over and above the appropriation is funded by other sources, like transfers from the Town’s enterprise activities (Light, Water, Sewer, etc.), State and Federal Grants, or through gifts and donations.

**The FTE discussion and analysis below**

includes all Town operations other than the Town’s business-type activities (i.e., the Electric, Water, Sewer, Solid Waste, and Beede Center funds).

FTE counts include all regular, part-time, temporary, and limited status Town Government employees regardless of funding source.

Overtime hours are not included in the FTE counts.

**Full-Time Equivalents**

A Full-Time Equivalent, or FTE, is calculated at 2088 hours of employee service per year (40 hours per week times 52.2 weeks per year). For example:

- 1 employee @ 40 hrs./wk. year-round = 1 FTE
- 2 employees each @ 20 hrs./wk. year-round = 1 FTE.

**FTE Discussion:**

*The FY15 proposed staffing levels represent an increase in Full-Time Equivalents (FTEs) of 6.60 over FY14 budgeted levels. Total Town Government FTEs are proposed to rise from to 242.18 to 248.77.*

The changes are as follows:

- The Town Manager Division is proposing increasing the Community Services Coordinator to be a full-time position (an increase of 0.52 FTE)
- In the Elections Account, it is proposed that the FY15 staffing level be increased by 1,065 hours for Election Officers and Technicians, due to the expectation that there will be 3 elections in FY15.
- The Inspections Division is proposing an additional 15 hours for the Electrical Inspector and an additional 15 hours for the Plumbing Inspector.
- The Information Systems Division is proposing 50 additional regular part-time hours for a Municipal LAN Closet Project.
- The Police Department is proposing the funding of a 1044 hour (0.50 FTE) Administrative Assistant position.
- To meet the needs identified the EMS Strategic Plan, the Fire Department is proposing the hiring of 4 additional firefighters (4.0 FTE) to run a second ambulance out of the West Concord Station from 8AM to 8PM.
- The Library is proposing to fund additional hours for the Library Assistant as well as reclassifying the Branch Library Assistant to full-time. Additionally, the Library proposes to change the Building Systems Custodian position to a Maintenance Custodian. The proposed net change would add (0.80 FTE).
- The Harvey Wheeler Community Center is planning on eliminating the part-time Custodian hours (-0.39 FTE).
- The Council on Aging is proposing increasing the hours for the Van Drivers by 332, Outreach Coordinators by 766 and Activity Coordinator by 324, in order to meet the demand for the associated services.

**Town Government Full-Time Equivalents (FTEs) Detail**

Budget Unit	FY13 Budget	FY14 Budget	FY15 Proposed	FY14-FY15 Change
1a Town Manager's Office	5.48	5.48	6.01	0.52
1b Human Resources	3.40	4.00	4.00	0.00
1c Town-Wide Maintenance	1.35	1.00	1.00	0.00
1d Energy Conservation	0.00	0.00	0.00	0.00
2 Legal Services	0.00	0.00	0.00	0.00
3a Elections	0.58	0.31	0.82	0.51
3b Registrars	0.10	0.10	0.10	0.00
4 Town Meeting and Reports	0.00	0.00	0.00	0.00
5a Planning	5.00	5.00	5.00	0.00
5B Natural Resources	3.91	3.86	3.86	0.00
5c Inspections	4.94	4.92	4.94	0.01
5d Health	4.11	4.04	4.04	0.00
6 141 Keyes Road	0.50	0.50	0.50	0.00
7 Finance Committee	0.00	0.00	0.00	0.00
8a Finance Administration	5.00	5.00	5.00	0.00
8b Treasurer-Collector	5.00	5.00	5.00	0.00
8c Town Accountant	5.00	5.25	5.25	0.00
8d Assessors	4.00	4.14	4.14	0.00
8e Town Clerk	3.43	3.45	3.45	0.00
9 Information Systems	2.00	3.23	3.25	0.02
10 Town House	1.00	1.02	1.02	0.00
11 Police Department	45.30	45.30	45.80	0.50
12 Fire Department	39.00	39.90	43.90	4.00
13 West Concord Fire Station	0.00	0.00	0.00	0.00
14 Police and Fire Station	0.50	0.50	0.50	0.00
15 Emergency Management	0.00	0.00	0.00	0.00
16 Animal Control Officer	0.00	0.00	0.00	0.00
17a CPW Administration	4.00	4.00	4.00	0.00
17b Engineering	7.10	7.10	7.10	0.00
17c Highway Maintenance	12.80	13.19	13.19	0.00
17d Parks and Trees	9.52	9.43	9.43	0.00
17e Cemetery	2.81	1.47	1.47	0.00
18 Snow and Ice Removal	3.66	1.77	1.77	0.00
19 Street Lighting	0.00	0.00	0.00	0.00
20 Public Works Equipment	0.00	0.00	0.00	0.00
21 Drainage	0.00	0.00	0.00	0.00
22 Sidewalks	0.00	0.00	0.00	0.00
23 Road Improvements	0.00	0.00	0.00	0.00
24 133 and 135 Keyes Road	1.00	1.00	1.00	0.00
25 Library	25.32	25.71	26.51	0.80
26 Recreation Administration	25.37	25.70	25.70	0.00
27 Hunt Recreation Center	1.00	1.00	1.00	0.00
28 Harvey Wheeler Community	1.38	1.41	1.02	-0.39
29 Council on Aging	6.22	7.89	8.50	0.61
30 Veterans' Services	0.38	0.38	0.38	0.00
31 Ceremonies	0.00	0.00	0.00	0.00
32 Visitors' Center	0.00	0.13	0.13	0.00
<b>Totals</b>	<b><u>240.16</u></b>	<b><u>242.18</u></b>	<b><u>248.77</u></b>	<b><u>6.60</u></b>

**Town Government (Accounts 1 - 36) - Expense Categories by Function**

	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Proposed
<b>General Government</b>				
Personnel	\$ 1,945,117.63	\$ 2,032,362.05	\$ 2,191,086.51	\$ 2,171,864.61
O&M	504,344.51	512,845.67	525,015.00	545,310.00
Capital	132,343.57	168,780.53	171,107.00	320,000.00
Subtotal	\$ 2,581,805.71	\$ 2,713,988.25	\$ 2,887,208.51	\$ 3,037,174.61
<b>Finance &amp; Administration</b>				
Personnel	\$ 1,436,076.97	\$ 1,507,770.64	\$ 1,862,366.00	\$ 1,856,912.00
O&M	632,863.31	602,394.03	712,516.00	721,562.00
Capital	137,023.12	238,621.58	250,000.00	190,000.00
Subtotal	\$ 2,205,963.40	\$ 2,348,786.25	\$ 2,824,882.00	\$ 2,768,474.00
<b>Public Safety</b>				
Personnel	\$ 6,783,332.13	\$ 7,075,732.80	\$ 7,495,556.28	\$ 7,808,119.03
O&M	665,996.98	570,724.89	592,141.00	620,030.37
Capital	295,494.77	255,873.39	166,500.00	227,500.00
Subtotal	\$ 7,744,823.88	\$ 7,902,331.08	\$ 8,254,197.28	\$ 8,655,649.40
<b>Public Works</b>				
Personnel	\$ 2,258,012.19	\$ 2,528,214.66	\$ 2,674,121.58	\$ 2,688,622.39
O&M	888,014.97	1,067,842.46	1,161,052.00	1,184,585.00
Capital	1,642,786.00	1,579,666.25	1,571,300.00	1,585,000.00
Subtotal	\$ 4,788,813.16	\$ 5,175,723.37	\$ 5,406,473.58	\$ 5,458,207.39
<b>Human Services</b>				
Personnel	\$ 2,905,133.25	\$ 3,002,579.73	\$ 3,434,700.05	\$ 3,429,074.76
O&M	1,065,094.20	1,017,472.40	800,910.78	1,004,774.00
Capital	117,764.36	120,020.31	17,500.00	22,500.00
Subtotal	\$ 4,087,991.81	\$ 4,140,072.44	\$ 4,253,110.83	\$ 4,456,348.76
<b>Unclassified</b>				
Personnel	\$ 89,991.00	\$ 71,855.86	\$ 177,747.00	\$ 655,434.00
O&M	-	10,000.00	10,000.00	15,000.00
Capital	-	-	-	-
Reserve	-	-	225,000.00	225,000.00
Subtotal	\$ 89,991.00	\$ 81,855.86	\$ 412,747.00	\$ 895,434.00
<b>Town Government Total</b>	<b>\$ 21,499,388.96</b>	<b>\$ 22,362,757.25</b>	<b>\$ 24,038,619</b>	<b>\$ 25,271,288.16</b>

**Town Government (Accounts 1 - 36) - Funding Plan**

	FY14 Budgeted	% of Budget	FY15 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 19,474,013	81.0%	\$ 20,364,013	80.6%	4.6%
Light Fund	424,865	1.8%	352,057	1.4%	-17.1%
Water Fund	594,460	2.5%	586,617	2.3%	-1.3%
Sewer Fund	203,560	0.8%	201,205	0.8%	-1.2%
Swim and Fitness Center	79,737	0.3%	79,302	0.3%	-0.5%
Solid Waste Fund	128,995	0.5%	129,232	0.5%	0.2%
Parking Meter Fund	126,202	0.5%	126,482	0.5%	0.2%
Recreation Fund	1,554,380	6.5%	1,743,983	6.9%	12.2%
Cemetery	155,229	0.6%	155,112	0.6%	-0.1%
Retirement	113,717	0.5%	114,134	0.5%	0.4%
Misc.	1,183,461	4.9%	1,269,151	5.0%	7.2%
Stabilization Fund			150,000	0.6%	
<b>Totals</b>	<b>\$ 24,038,619</b>	<b>100.0%</b>	<b>\$ 25,271,288</b>	<b>100.0%</b>	<b>5.1%</b>

**Account Summary - General Government**

Accounts	Budget			Appropriation		
	FY14	FY15	%Δ	FY14	FY15	%Δ
1a Town Manager's Office	\$ 563,264	\$ 576,795	2.4%	\$ 324,396	\$ 327,646	1.0%
1b Human Resources	318,335	319,066	0.2%	198,553	198,672	0.1%
1c Town-Wide Building	180,000	200,000	11.1%	180,000	200,000	11.1%
1d Energy Conservation	40,000	75,000	87.5%	40,000	75,000	0.0%
2 Legal Services	225,000	225,000	0.0%	225,000	225,000	0.0%
3a Elections	17,129	40,368	135.7%	17,129	40,368	135.7%
3b Registrars	10,716	10,578	-1.3%	8,216	8,031	-2.3%
4 Meeting and Reports	81,550	81,550	0.0%	81,550	81,550	0.0%
5a Planning	399,587	422,491	5.7%	325,045	344,284	5.9%
5b Natural Resources	246,265	271,366	10.2%	196,315	221,394	12.8%
5c Inspections	387,519	386,248	-0.3%	387,519	386,248	-0.3%
5d Health	343,725	354,261	3.1%	268,254	277,738	3.5%
6 141 Keyes Road	74,119	74,452	0.4%	74,119	74,452	0.4%
<b>Total</b>	<b>\$ 2,887,209</b>	<b>\$ 3,037,175</b>	<b>5.2%</b>	<b>\$ 2,326,096</b>	<b>\$ 2,460,383</b>	<b>5.8%</b>

**Account Summary - Finance and Administration**

Accounts	Budget			Appropriation		
	FY14	FY15	%Δ	FY14	FY15	%Δ
7 Finance Committee	\$ 3,410	\$ 3,410	0.0%	\$ 3,410	\$ 3,410	0.0%
8a Finance Administration	443,247	441,129	-0.5%	\$ 265,933	\$ 264,659	-0.5%
8b Treasurer-Collector	472,357	479,920	1.6%	\$ 265,456	\$ 270,790	2.0%
8c Town Accountant	385,634	380,179	-1.4%	\$ 145,414	\$ 142,190	-2.2%
8d Assessors	387,176	388,916	0.4%	\$ 387,176	\$ 388,916	0.4%
8e Town Clerk	227,903	230,847	1.3%	\$ 224,903	\$ 227,847	1.3%
9 Information Systems	783,106	718,281	-8.3%	697,358	632,533	-9.3%
10 Town House	122,049	125,792	3.1%	99,629	103,625	4.0%
<b>Total</b>	<b>\$ 2,824,882</b>	<b>\$ 2,768,474</b>	<b>-2.0%</b>	<b>\$ 2,089,279</b>	<b>\$ 2,033,970</b>	<b>-2.6%</b>

**Account Summary - Public Safety**

Accounts	Budget			Appropriation		
	FY14	FY15	%Δ	FY14	FY15	%Δ
11 Police Department	\$ 4,142,952	\$ 4,203,363	1.5%	\$ 4,063,608	\$ 4,124,019	1.5%
12 Fire Department	3,810,730	4,150,645	8.9%	\$ 3,804,730	\$ 3,994,645	5.0%
13 W. Concord Fire	35,814	36,697	2.5%	\$ 35,814	\$ 36,697	2.5%
14 Police and Fire Station	226,792	227,034	0.1%	\$ 226,792	\$ 227,034	0.1%
15 Emergency Management	12,810	12,810	0.0%	\$ 12,810	\$ 12,810	0.0%
16 Dog Officer	25,100	25,100	0.0%	\$ 25,100	\$ 25,100	0.0%
<b>Total</b>	<b>\$ 8,254,197</b>	<b>\$ 8,655,649</b>	<b>4.9%</b>	<b>\$ 8,168,853</b>	<b>\$ 8,420,305</b>	<b>3.1%</b>

**Account Summary - Public Works**

Accounts	Budget			Appropriation		
	FY14	FY15	%Δ	FY14	FY15	%Δ
17a CPW Administration	\$ 366,124	\$ 364,818	-0.4%	\$ 178,930	\$ 178,143	-0.4%
17b Engineering	658,830	668,712	1.5%	\$ 348,720	\$ 358,619	2.8%
17c Highway Maintenance	1,277,281	1,290,577	1.0%	\$ 1,249,913	\$ 1,262,994	1.0%
17d Parks and Trees	749,895	753,616	0.5%	\$ 654,970	\$ 658,691	0.6%
17e Cemetery	212,658	212,478	-0.1%	\$ 60,429	\$ 60,366	-0.1%
18 Snow and Ice Removal	540,001	555,000	2.8%	540,000	555,000	2.8%
19 Street Lighting	69,000	74,000	7.2%	68,463	73,463	7.3%
20 Public Works Equipment	277,000	288,000	4.0%	277,000	288,000	4.0%
21 Drainage	205,000	205,000	0.0%	205,000	205,000	0.0%
22 Sidewalks	100,000	100,000	0.0%	100,000	100,000	0.0%
23 Road Improvements	775,300	770,000	-0.7%	90,000	90,000	0.0%
24 133 and 135 Keyes Road	175,385	176,006	0.4%	109,072	109,091	0.0%
<b>Total</b>	<b>\$ 5,406,474</b>	<b>\$ 5,458,207</b>	<b>1.0%</b>	<b>\$ 3,882,497</b>	<b>\$ 3,939,367</b>	<b>1.5%</b>

**Account Summary - Human Services**

Accounts	Budget			Appropriation		
	FY14	FY15	%Δ	FY14	FY15	%Δ
25 Library	\$ 1,919,760	\$ 1,924,318	0.2%	\$ 1,881,760	\$ 1,898,318	0.9%
26 Recreation Admin.	1,621,316	1,816,046	12.0%	\$ 100,544	\$ 100,544	0.0%
27 Hunt Recreation Center	112,717	109,580	-2.8%	\$ 88,262	\$ 90,192	2.2%
28 HWCC	144,945	116,853	-19.4%	\$ 144,945	\$ 116,853	-19.4%
29 Council on Aging	360,155	384,851	6.9%	\$ 284,812	\$ 303,946	6.7%
30 Veterans	45,971	55,771	21.3%	\$ 45,971	\$ 55,771	21.3%
31 Ceremonies	23,800	24,006	0.9%	\$ 23,800	\$ 24,006	0.9%
32 Visitors' Center	24,447	24,924	2.0%	\$ 24,447	\$ 24,924	2.0%
<b>Total</b>	<b>\$ 4,253,111</b>	<b>\$ 4,456,349</b>	<b>4.8%</b>	<b>\$ 2,594,541</b>	<b>\$ 2,614,554</b>	<b>0.8%</b>

**Account Summary - Unclassified**

Accounts	Budget			Appropriation		
	FY14	FY15	%Δ	FY14	FY15	%Δ
33 Town Employee Benefits	\$ 100,000	\$ 100,000	0.0%	\$ 100,000	\$ 100,000	0.0%
34 Reserve Fund	225,000	225,000	0.0%	225,000	225,000	0.0%
35 Salary Reserve	77,747 *	555,434	N/A	77,748	555,434	N/A
36 Land Fund	10,000	15,000	N/A	10,000	15,000	50.0%
<b>Total</b>	<b>\$ 412,747</b>	<b>\$ 895,434</b>	<b>116.9%</b>	<b>\$ 412,748</b>	<b>\$ 895,434</b>	<b>116.9%</b>

\* Original appropriation of \$460,000 in FY13; \$371,858 has been transferred to other accounts as of 1/1/13.