

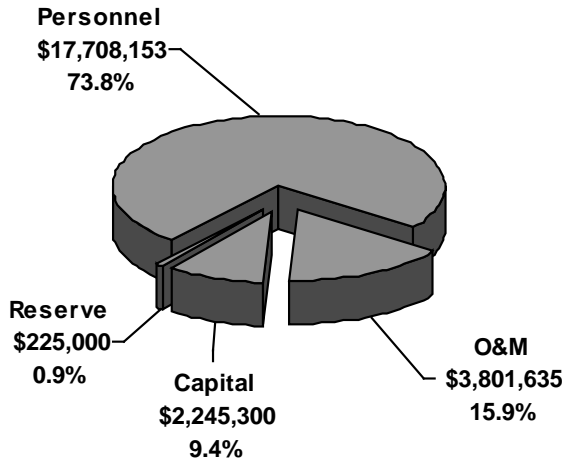
Section III

Budget Detail – Town Government

SECTION III: Town Budget Detail

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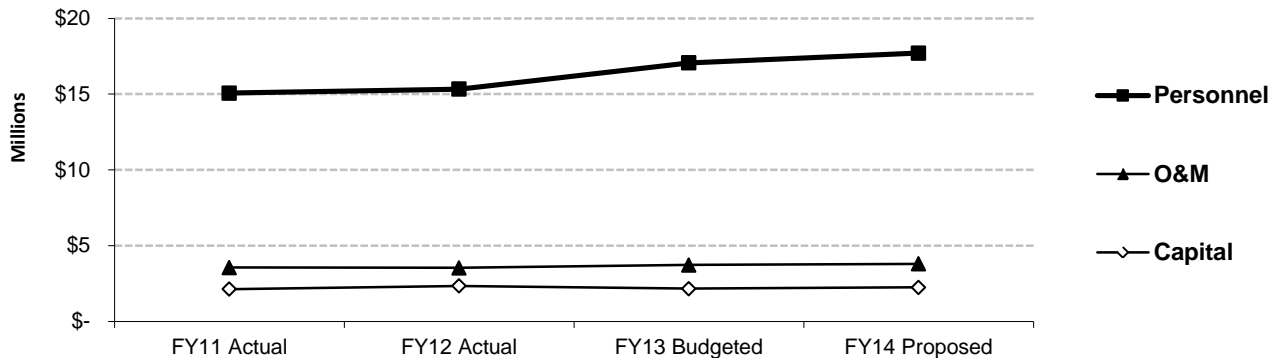
Town Government Expense Categories
 Totaling \$23,980,088



Budget Highlights:

- The FY14 Town Government Appropriated Budget is \$19,474,013. After including funds transferred in by the Town's Enterprise Funds and other sources, the Total Budget is \$23,980,088.
- The FY14 Appropriated Budget is proposed to increase \$750,000 or 4.0%, with personnel expenses increasing by 4.0%, operations and maintenance (O&M) by 3.5%, and capital expense by 5.9%.
- The FY14 Total Budget is proposed to increase by \$803,597 or 3.5%, with personnel expenses increasing by 3.8%, O&M by 2.1%, and capital expenses by 3.7%.

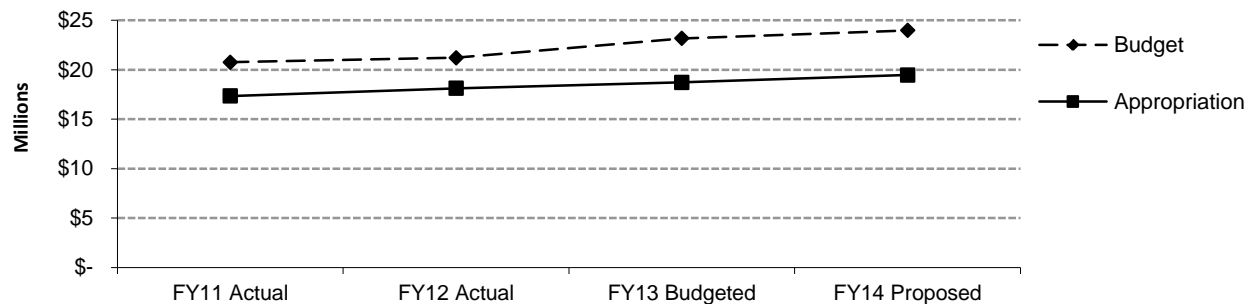
Town Government - Expense Categories History



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 FY14 proposed staffing levels represent an increase in Full-Time Equivalent (FTEs) of 1.80 over FY13 budgeted levels. Total Town Government FTEs are proposed to rise from to 240.27 to 242.07.

The changes are as follows:

Human Resources – The Department Clerk hours is proposed to increase from 24 hours-per-week (0.6 FTE) to 40 hours-per-week (1 FTE).

Elections – As a result of 1 planned election in FY14 instead of 3 planned elections in FY13, time budgeted for the election officers and technicians is proposed to decrease by 1,219 hours (- 0.58 FTE).

Town Accountant – The 25 hour-per-week half-time Assistant Town Account is proposed to increased to a 30 hour-per-week position, resulting in an increase of 0.13 FTEs.

Information Technology – As a result of a review of the Town’s GIS operation, it is proposed that a new position, GIS / Applications Program Manager, be created and funded in FY14. In addition, an intern (450 hours) is proposed to be hired. Total increase in FTEs is 1.23.

Fire Department – A 15 hour-per-week Office Clerk position is proposed to be funded (0.38 FTE).

Highway Maintenance – An addition of 800 hours (0.38 FTE) for a seasonal help to assist with the upkeep on common land is proposed.

Cemetery – The full-time Laborer / Truck Driver (1.0 FTE) is proposed to no longer being funded in FY14. To provide coverage for this position, temporary status hours will increase by 240 hours (0.11 FTE).

Library – The Library is proposing partial funding (0.58 FTE) for the Head of Reference position, which is currently unfunded and vacant. To offset some of the cost, the Senior Library Assistant’s hours are proposed to decrease from 40 hours-per-week to 20 hours-per-week (- 0.50 FTE).

Recreation Administration – Due to a change in budget presentation, 0.5 FTE of the Fitness Coordinator and 0.25 FTE of the Recreation Coordinator is proposed to be charged to the Recreation Fund instead of the Beede Center.

Council on Aging – Hours for the Administrative Assistant are proposed to decrease by 5 hours-per-week and the hours for the Receptionist are proposed to increase by 5 hours-per-week.

Town Government Full-Time Equivalent (FTEs) Detail

Budget Unit	FY12 Budget	FY13 Budget	FY14 Proposed	FY13-FY14 Change
1a Town Manager's Office	5.48	5.48	5.48	0.00
1b Human Resources	3.40	3.60	4.00	0.40
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	0.89	0.31	-0.58
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	3.91	3.86	-0.05
5c Inspections	4.94	4.94	4.92	-0.01
5d Health	4.11	4.11	4.04	-0.07
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	5.13	5.25	0.13
8d Assessors	4.00	4.14	4.14	0.00
8e Town Clerk	3.43	3.43	3.45	0.02
9 Information Systems	2.00	2.00	3.23	1.23
10 Town House	1.00	1.00	1.02	0.02
11 Police Department	45.30	45.30	45.30	0.00
12 Fire Department	39.00	39.53	39.90	0.38
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	7.00	7.00	0.00
17c Highway Maintenance	12.80	12.80	13.19	0.38
17d Parks and Trees	9.52	9.58	9.43	-0.15
17e Cemetery	2.81	2.31	1.47	-0.84
18 Snow and Ice Removal	3.66	1.82	1.77	-0.05
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	25.54	25.70	0.16
26 Recreation Administration	25.37	24.95	25.70	0.75
27 Hunt Recreation Center	1.00	1.00	1.00	0.00
28 Harvey Wheeler Community	1.38	1.38	1.41	0.04
29 Council on Aging	6.22	7.88	7.89	0.01
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	0.07	0.13	0.05
Totals	<u>240.16</u>	<u>240.27</u>	<u>242.07</u>	<u>1.80</u>

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

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Proposed
General Government				
Personnel	\$ 1,727,753.77	\$ 1,873,822.43	\$ 2,061,514.00	\$ 2,050,961.00
O&M	497,852.89	502,739.73	517,608.00	525,015.00
Capital	236,505.78	204,155.75	235,000.00	240,000.00
Subtotal	\$ 2,462,112.44	\$ 2,580,717.91	\$ 2,814,122.00	\$ 2,815,976.00
Finance & Administration				
Personnel	\$ 1,316,487.05	\$ 1,436,076.97	\$ 1,701,650.00	\$ 1,809,464.00
O&M	593,298.05	632,863.31	693,588.00	712,516.00
Capital	201,035.15	137,023.12	170,000.00	250,000.00
Subtotal	\$ 2,110,820.25	\$ 2,205,963.40	\$ 2,565,238.00	\$ 2,771,980.00
Public Safety				
Personnel	\$ 6,629,820.40	\$ 6,783,333.13	\$ 7,190,168.53	\$ 7,263,236.25
O&M	581,766.62	665,996.98	571,307.00	592,141.00
Capital	289,087.03	295,494.77	211,000.00	166,500.00
Subtotal	\$ 7,500,674.05	\$ 7,744,824.88	\$ 7,972,475.53	\$ 8,021,877.25
Public Works				
Personnel	\$ 2,392,629.32	\$ 2,258,012.19	\$ 2,639,964.00	\$ 2,605,669.27
O&M	1,121,932.08	888,015.97	1,092,846.00	1,161,052.00
Capital	1,331,056.97	1,592,786.00	1,511,797.00	1,571,300.00
Subtotal	\$ 4,845,618.37	\$ 4,738,814.16	\$ 5,244,607.00	\$ 5,338,021.27
Human Services				
Personnel	\$ 2,906,840.40	\$ 2,904,720.73	\$ 3,283,318.00	\$ 3,398,249.20
O&M	766,883.45	831,772.05	836,788.45	800,910.78
Capital	79,953.05	117,620.58	36,800.00	17,500.00
Subtotal	\$ 3,753,676.90	\$ 3,854,113.36	\$ 4,156,906.45	\$ 4,216,659.98
Unclassified				
Personnel	\$ 89,991.00	\$ 71,855.86	\$ 188,142.00	\$ 580,573.00
O&M	-	15,000.00	10,000.00	10,000.00
Capital	-	-	-	-
Reserve	-	-	225,000.00	225,000.00
Subtotal	\$ 89,991.00	\$ 86,855.86	\$ 423,142.00	\$ 815,573.00
Town Government Total	\$ 20,762,893.01	\$ 21,211,289.57	\$ 23,176,490.98	\$ 23,980,087.51

Town Government (Accounts 1 - 36) - Funding Plan

	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 18,724,013	80.8%	\$ 19,474,013	81.2%	4.0%
Light Fund	398,814	1.7%	343,566	1.4%	-13.9%
Water Fund	562,271	2.4%	568,568	2.4%	1.1%
Sewer Fund	193,270	0.8%	195,148	0.8%	1.0%
Swim and Fitness Center	78,369	0.3%	77,426	0.3%	-1.2%
Solid Waste Fund	125,152	0.5%	125,511	0.5%	0.3%
Parking Meter Fund	122,773	0.5%	123,704	0.5%	0.8%
Recreation Fund	1,566,261	6.8%	1,541,245	6.4%	-1.6%
Cemetery	145,853	0.6%	154,564	0.6%	6.0%
Retirement	109,280	0.5%	110,721	0.5%	1.3%
Misc.	1,150,435	5.0%	1,265,622	5.3%	10.0%
Totals	\$ 23,176,491	100.0%	\$ 23,980,088	100.0%	3.5%

Account Summary - General Government

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY13	FY14	%Δ	FY13	FY14	%Δ
1a Town Manager's Office	\$ 553,022	\$ 555,651	0.5%	\$ 317,368	\$ 319,753	0.8%
1b Human Resources	309,736	308,750	-0.3%	192,531	192,535	0.0%
1c Town-Wide Building	170,000	180,000	5.9%	170,000	180,000	5.9%
1d Energy Conservation	25,000	40,000	60.0%	25,000	40,000	0.0%
2 Legal Services	225,000	225,000	0.0%	225,000	225,000	0.0%
3a Elections	41,071	17,129	-58.3%	37,168	17,129	-53.9%
3b Registrars	10,641	10,716	0.7%	8,078	8,216	1.7%
4 Meeting and Reports	77,800	81,550	4.8%	77,800	81,550	4.8%
5a Planning	375,466	376,870	0.4%	305,300	305,863	0.2%
5b Natural Resources	259,603	238,699	-8.1%	211,032	190,317	-9.8%
5c Inspections	370,445	375,271	1.3%	370,445	375,271	1.3%
5d Health	324,799	333,544	2.7%	252,562	260,433	3.1%
6 141 Keyes Road	71,539	72,796	1.8%	71,539	72,796	1.8%
Total	\$ 2,814,122	\$ 2,815,976	0.1%	\$ 2,263,823	\$ 2,268,863	0.2%

Account Summary - Finance and Administration

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY13	FY14	%Δ	FY13	FY14	%Δ
7 Finance Committee	\$ 3,100	\$ 3,410	10.0%	\$ 3,100	\$ 3,410	10.0%
8a Finance Administration	425,748	429,842	1.0%	\$ 256,998	\$ 259,456	1.0%
8b Treasurer-Collector	459,520	463,048	0.8%	\$ 257,613	\$ 259,976	0.9%
8c Town Accountant	367,482	376,214	2.4%	\$ 136,384	\$ 141,822	4.0%
8d Assessors	382,273	379,998	-0.6%	\$ 382,273	\$ 379,998	-0.6%
8e Town Clerk	220,318	223,106	1.3%	\$ 217,318	\$ 220,106	1.3%
9 Information Systems	581,955	777,268	33.6%	517,901	693,770	34.0%
10 Town House	124,842	119,094	-4.6%	101,868	97,267	-4.5%
Total	\$ 2,565,238	\$ 2,771,980	8.1%	\$ 1,873,455	\$ 2,055,805	9.7%

Account Summary - Public Safety

Accounts	Budget			Appropriation		
	FY13	FY14	%Δ	FY13	FY14	%Δ
11 Police Department	\$ 4,030,684	\$ 4,035,104	0.1%	\$ 3,953,098	\$ 3,956,940	0.1%
12 Fire Department	3,656,262	3,687,641	0.9%	\$ 3,650,262	\$ 3,681,641	0.9%
13 W. Concord Fire	35,515	35,814	0.8%	\$ 35,515	\$ 35,814	0.8%
14 Police and Fire Station	218,139	225,408	3.3%	\$ 218,139	\$ 225,408	3.3%
15 Emergency Management	12,810	12,810	0.0%	\$ 12,810	\$ 12,810	0.0%
16 Dog Officer	19,065	25,100	31.7%	\$ 19,065	\$ 25,100	31.7%
Total	\$ 7,972,476	\$ 8,021,877	0.6%	\$ 7,888,890	\$ 7,937,713	0.6%

Account Summary - Public Works

Accounts	Budget			Appropriation		
	FY13	FY14	%Δ	FY13	FY14	%Δ
17a CPW Administration	\$ 354,632	\$ 353,316	-0.4%	\$ 173,382	\$ 172,595	-0.5%
17b Engineering	641,022	641,688	0.1%	\$ 350,283	\$ 334,149	-4.6%
17c Highway Maintenance	1,220,284	1,253,576	2.7%	\$ 1,193,768	\$ 1,226,813	2.8%
17d Parks and Trees	695,468	736,646	5.9%	\$ 600,543	\$ 641,721	6.9%
17e Cemetery	203,618	211,634	3.9%	\$ 60,765	\$ 60,070	-1.1%
18 Snow and Ice Removal	525,000	540,000	2.9%	525,000	540,000	2.9%
19 Street Lighting	65,200	69,000	5.8%	64,624	68,463	5.9%
20 Public Works Equipment	296,500	277,000	-6.6%	296,500	277,000	-6.6%
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	775,297	775,300	0.0%	90,000	90,000	0.0%
24 133 and 135 Keys Road	162,586	174,862	7.6%	94,982	108,748	14.5%
Total	\$ 5,244,607	\$ 5,338,021	1.8%	\$ 3,754,847	\$ 3,824,558	1.9%

Account Summary - Human Services

Accounts	Budget			Appropriation		
	FY13	FY14	%Δ	FY13	FY14	%Δ
25 Library	\$ 1,882,577	\$ 1,910,206	1.5%	\$ 1,859,577	\$ 1,872,206	0.7%
26 Recreation Admin.	1,633,100	1,604,104	-1.8%	\$ 96,742	\$ 96,742	0.0%
27 Hunt Recreation Center	104,467	111,377	6.6%	\$ 83,538	\$ 86,922	4.1%
28 HWCC	137,934	144,945	5.1%	\$ 137,934	\$ 144,945	5.1%
29 Council on Aging	321,354	351,809	9.5%	\$ 264,591	\$ 276,466	4.5%
30 Veterans	30,468	45,971	50.9%	\$ 30,468	\$ 45,971	50.9%
31 Ceremonies	23,800	23,800	0.0%	\$ 23,800	\$ 23,800	0.0%
32 Visitors' Center	23,206	24,447	5.3%	\$ 23,206	\$ 24,447	5.3%
Total	\$ 4,156,906	\$ 4,216,660	1.4%	\$ 2,519,856	\$ 2,571,500	2.0%

Account Summary - Unclassified

Accounts	Budget			Appropriation		
	FY13	FY14	%Δ	FY13	FY14	%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	88,142 *	480,573	N/A	88,142	480,573	N/A
36 Land Fund	10,000	10,000	N/A	10,000	10,000	0.0%
Total	\$ 423,142	\$ 815,573	92.7%	\$ 423,142	\$ 815,573	92.7%

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