

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 10.0% increase in operating cost from that of the FY13 budget.

Expenditure Summary

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 2,564	\$ 3,100	\$ 3,100	\$ 3,410
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,564	\$ 3,100	\$ 3,100	\$ 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 Board of Selectmen, Concord Public School Committee, and the Concord-Carlisle Regional School Committee prior to November 30<sup>th</sup> 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 2012, the Finance Committee met 23 times:

- 15 regular meetings (plus 5 Finance Committee Guidelines subcommittee meetings);
- 3 public hearings;
- 1 joint meeting with the Board of Selectmen and the CPS and CCRSD School Committees; and
- 4 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, 2011 of budget guidelines for the FY13 budget year commencing July 1, 2012.

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	2,253	2,500	2,385	2,760	2,760
Supplies	-	289	250	300	300
Other Charges	311	311	465	350	350
Capital Outlay	-	-	-	-	-
Totals	<u>\$ 2,564</u>	<u>\$ 3,100</u>	<u>\$ 3,100</u>	<u>\$ 3,410</u>	<u>\$ 3,410</u>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 3,100	100.00%	\$ 3,410	100.00%	10.00%
Totals	<u>\$ 3,100</u>	100.00%	<u>\$ 3,410</u>	100.00%	10.00%

Finance Department Mission Statement:

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

Finance Administration Division:

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 0.9% increase in operating cost from that of the FY13 budget.
- The slight increase is due mainly to additional funding for book binding and books and publications.
- Personnel costs account for 96% of the proposed budget in FY14. These costs go to cover the salaries of the Finance Director, Budget and Purchasing Administrator, Assistant Treasurer, Budget Analyst, and Finance Assistant.
- Approximately 40% of the FY14 total costs are paid for by Other Funds (primarily Enterprise Funds), which use the financial and administrative services of the Finance Administration Division.

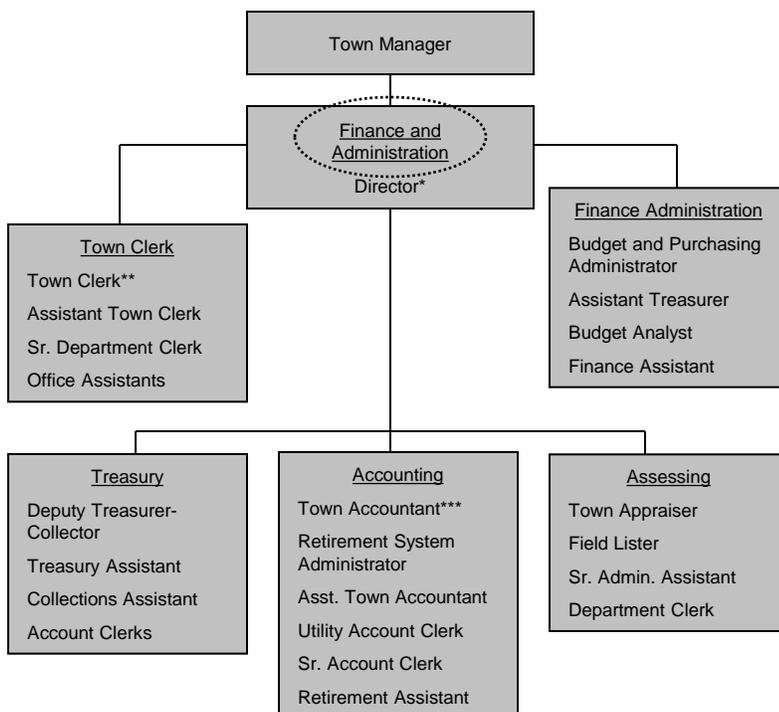
**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 208,693	\$ 244,078	\$ 256,998	\$ 259,456
Other Funds	\$ 167,134	\$ 166,580	\$ 168,750	\$ 170,386
<b>Total Expenditures</b>	<b>\$ 375,827</b>	<b>\$ 410,658</b>	<b>\$ 425,748</b>	<b>\$ 429,842</b>

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 Board of Selectmen.

\*\*The Town Clerk is appointed by the Town Manager, approved by the Board of Selectmen.

\*\*\* The Town Accountant is appointed by the Board of Selectmen.

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 329,093	\$ 390,198	\$ 415,368	\$ 417,607	\$ 417,607
Purchased Services	17,766	7,314	1,930	3,485	2,885
Supplies	1,223	3,471	1,950	2,850	2,850
Other Charges	2,189	6,707	6,500	6,500	6,500
Capital Outlay	25,554	2,968	-	-	-
<b>Totals</b>	<b>\$ 375,827</b>	<b>\$ 410,658</b>	<b>\$ 425,748</b>	<b>\$ 430,442</b>	<b>\$ 429,842</b>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 256,998	60.36%	\$ 259,456	60.36%	0.96%
Light Fund	42,186	9.91%	42,595	9.91%	0.97%
Water Fund	67,498	15.85%	68,153	15.86%	0.97%
Sewer Fund	16,876	3.96%	17,039	3.96%	0.97%
Solid Waste Fund	8,438	1.98%	8,520	1.98%	0.97%
Swim and Fitness Fund	8,438	1.98%	8,520	1.98%	0.97%
Parking Meter Fund	16,876	3.96%	17,039	3.96%	0.97%
Town Trust Fund	8,438	1.98%	8,520	1.98%	0.97%
<b>Totals</b>	<b>\$ 425,748</b>	<b>100.00%</b>	<b>\$ 429,842</b>	<b>100.00%</b>	<b>0.96%</b>

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	-	-	-	-	-	-
	<b>Totals</b>	<b>\$ -</b>					

**Personnel Services Summary**

		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Finance Director	1.00	\$ 144,947	1.00	\$ 144,947
	Budget and Purchasing Administrator	1.00	83,450	1.00	83,450
	Assistant Treasurer	1.00	64,890	1.00	64,890
	Budget Analyst	1.00	59,649	1.00	61,120
	Finance Assistant	1.00	58,532	1.00	59,300
	Sub Total	<u>5.00 FTEs</u>	\$ 411,468	<u>5.00 FTEs</u>	\$ 413,707
5157	Car Allowance	N/A	\$ 3,900	N/A	\$ 3,900
	Total	<u>5.00 FTEs</u>	<u>\$ 415,368</u>	<u>5.00 FTEs</u>	<u>\$ 417,607</u>

**Program Implementation**

- The proposed FY1 Finance Administration Division budget provides funding for the Finance Director and his staff which includes the Budget and Purchasing Administrator, Assistant Treasurer, Budget Analyst, and Finance Assistant.
- The Finance Director, who is appointed by the Town Manager with the approval of the Board of Selectmen, also serves as Treasurer / Collector. In addition, the Finance Director provides staff support to the Finance Committee and the Trustees of Town Donation.
- 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 FY11, 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. This staff member also manages employee benefit transactions for all Town employees and retirees related to payroll management. In addition, the Assistant Treasurer serves as a backup to the Deputy Treasurer / Collector and acts as Division Manager and supervisor in his or her absence.
- Other non-Personnel expenditures are level funded. Purchased Services include resources for telephone and telephone maintenance, staff training, book binding, and advertising. Items covered by Supplies are for office supplies and stationery and books and publications. The Other Charges and Expenses category funds membership dues, conference registrations, and travel expenditures.

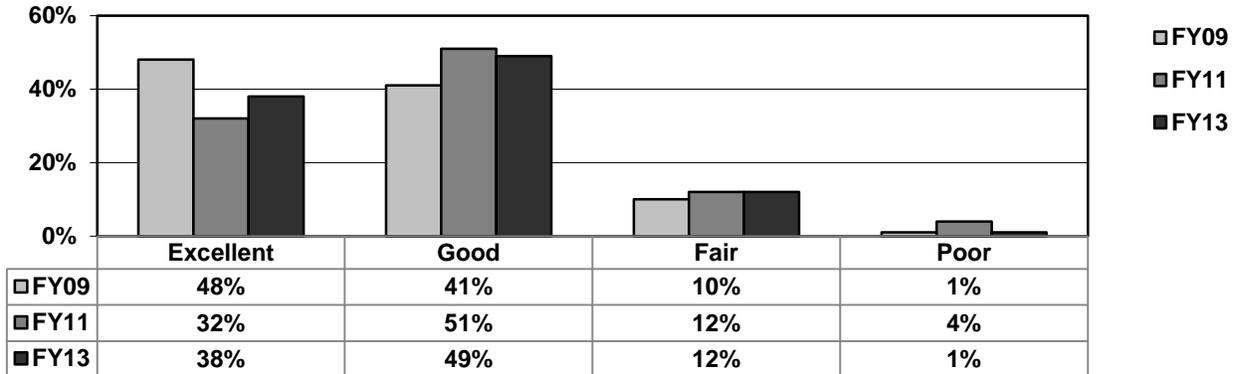
**Finance Administration Programs**

**Program 1 - Financial Operations:**

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

Performance Measure 1: How do Residents rate the services provided by the Finance Department?

**Rating of Services provided by the Finance Department**



**Discussion:** In the fall of 2008 (FY09), 2010 (FY11), and 2012 (FY13), the Town conducted a Citizen Survey to gauge residents’ opinion on Town programs and services. In FY13, the Finance Department was rated excellent by 38% of the respondents and good by 49% of respondents.

**Performance Measure 2: Are Town resources being managed responsibly?**

The Town’s credit rating with major bond rating firms.	FY06	FY07	FY08	FY09	FY10	FY11
Moody’s Credit Rating	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa

**Performance Measure 3: How does the volume of work (outputs) compared with previous years.**

<b>Payroll Processing</b>	2006	2007	2008	2009	2010	2011	2012
Number of Payroll Checks Processed	10,798	11,248	11,520	11,298	11,227	10,899	11,130
Number of W-2 Forms Processed	644	655	652	616	615	595	604

**Discussion:** For the most part, the increase in volume for payroll processing was caused by the opening of the Beede Center in FY06.

<b>Procurement Processing</b>	FY06	FY07	FY08	FY09	FY10	FY11	FY12
Number of Purchase Orders Processed	664	632	639	793	692	732	742
Number of Bids Processed	24	30	24	15	15	25	35
Number of RFPs Processed	16	23	9	9	18	16	12

**Discussion:** The FY09 increase in purchase orders is primarily a result of purchasing activity for the new Willard School.

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 0.8% increase in operating cost from that of the FY13 budget.
- Banking services comprise the major Treasury operating expense. Newly-instituted online payment transaction fees will be offset by savings realized with the FY12 implementation of remote daily bank deposit processing.

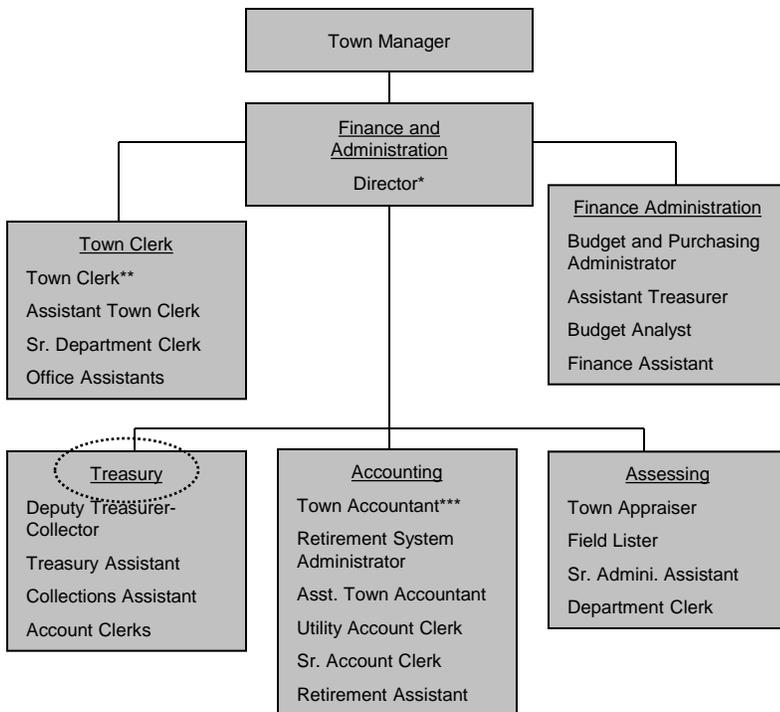
**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 245,797	\$ 249,367	\$ 257,613	\$ 259,976
Other Funds	\$ 190,112	\$ 195,458	\$ 201,907	\$ 203,072
<b>Total Expenditures</b>	<b>\$ 435,909</b>	<b>\$ 444,825</b>	<b>\$ 459,520</b>	<b>\$ 463,048</b>

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 Board of Selectmen.

\*\*The Town Clerk is appointed by the Town Manager, approved by the Board of Selectmen.

\*\*\* The Town Accountant is appointed by the Board of Selectmen.

**FINANCE & ADMINISTRATION: Treasurer-Collector**

**Item 8B**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 266,124	\$ 252,757	\$ 285,555	\$ 289,258	\$ 289,258
Purchased Services	164,393	167,294	164,210	164,340	164,340
Supplies	3,037	4,703	6,300	6,000	6,000
Other Charges	2,355	12,017	3,455	3,450	3,450
Capital Outlay	-	8,054	-	-	-
<b>Totals</b>	<b>\$ 435,909</b>	<b>\$ 444,825</b>	<b>\$ 459,520</b>	<b>\$ 463,048</b>	<b>\$ 463,048</b>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 257,613	56.06%	\$ 259,976	56.14%	0.92%
Light Fund	54,768	11.92%	55,006	11.88%	0.43%
Water Fund	49,876	10.85%	50,161	10.83%	0.57%
Sewer Fund	12,327	2.68%	12,399	2.68%	0.58%
Solid Waste Disp. Fund	28,311	6.16%	28,501	6.16%	0.67%
Swim and Fitness Center	17,694	3.85%	17,814	3.85%	0.68%
Parking Meter Fund	28,311	6.16%	28,501	6.16%	0.67%
Town Trust Fund	3,540	0.77%	3,564	0.77%	0.68%
Retirement System	7,080	1.54%	7,126	1.54%	0.65%
<b>Totals</b>	<b>\$ 459,520</b>	<b>100.00%</b>	<b>\$ 463,048</b>	<b>100.00%</b>	<b>0.77%</b>

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	-	-	-	-	-	-
	<b>Totals</b>	<b>\$ -</b>					

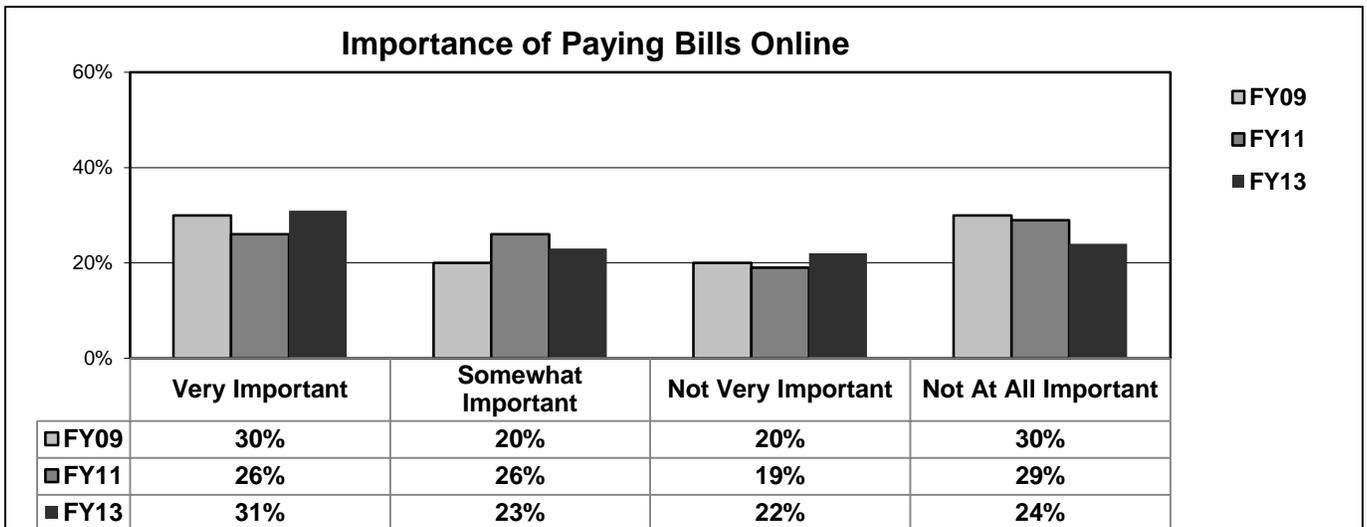
**FINANCE & ADMINISTRATION: Treasurer-Collector**

**Item 8B**

Personnel Services Summary					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Deputy Treasurer-Collector	1.00	\$ 93,686	1.00	\$ 93,686
	Collections Assistant	1.00	49,676	1.00	50,238
	Treasury Assistant	1.00	54,187	1.00	55,207
	Senior Account Clerk	2.00	88,006	2.00	90,127
	<b>Total</b>	<u>5.00 FTEs</u>	<u>\$ 285,555</u>	<u>5.00 FTEs</u>	<u>\$ 289,258</u>

**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 assessing service fees turn-over collected monies to the Treasury for deposit and revenue recording.
- A major division expense, \$77,500 is for banking services and lockbox fees. Bank account access is crucial to the maintenance 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 \$50,000 covers mailing costs of all Town departments and will increase in FY14 by \$1,000, due to a scheduled increase in postal rates.
- 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), and 2012 (FY13) found that there is a slight movement in the respondents' opinion that being able to pay bills online becoming more important.

**Treasurer-Collector Programs**

**Program 1 – Treasurer-Collector Operations:**

**Objective:** To collect and process the Town’s revenue and to manage short-term investments.

**Performance Measure 1: Revenue Collection Activities**

The Division performs regular collections and billings. In FY12 billing and collection activities engaged in were:

Collections and Billing Summary			
Activity	Volume of Activity in FY12	Billing Responsibilities	Collection Responsibilities
Parking violations	11,000		X
Subscriptions for curbside refuse and recycling	7,100	X	X
Motor vehicle excise bills	18,500	X	X
Property tax bills	26,800	X	X
Water bills	33,740		X
Electricity bills	50,840		X

**Performance Measure 2: Cash Management**

The Division manages the Town’s short-term investments.

Cash Management Summary					
	FY08	FY09	FY10	FY11	FY12
General Fund Earnings (in thousands)	\$1,242	\$791	\$201	\$252	\$196.5
Annual Yield	4.27%	2.27%	0.65%	0.38%	0.33%

**Performance Measure 3: Tax Collection**

The Division is responsible for collecting on the Town’s Property Tax levy.

Tax Collection Summary					
	FY08	FY09	FY10	FY11	FY12
% of the fiscal year’s property tax levy remaining unpaid as of June 30 <sup>th</sup> of that year.	0.67%	0.70%	0.90%	0.89%	0.86%

FY12 was the 17<sup>th</sup> consecutive year in which this rate has been under 1% (a current collection percentage in excess of 99%).

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 2.3% increase in operating cost from that of the FY13 budget.
- The Assistant Town Accountant's hours have been increased from 25 hours per week to 30 hours per week.

**Expenditure Summary**

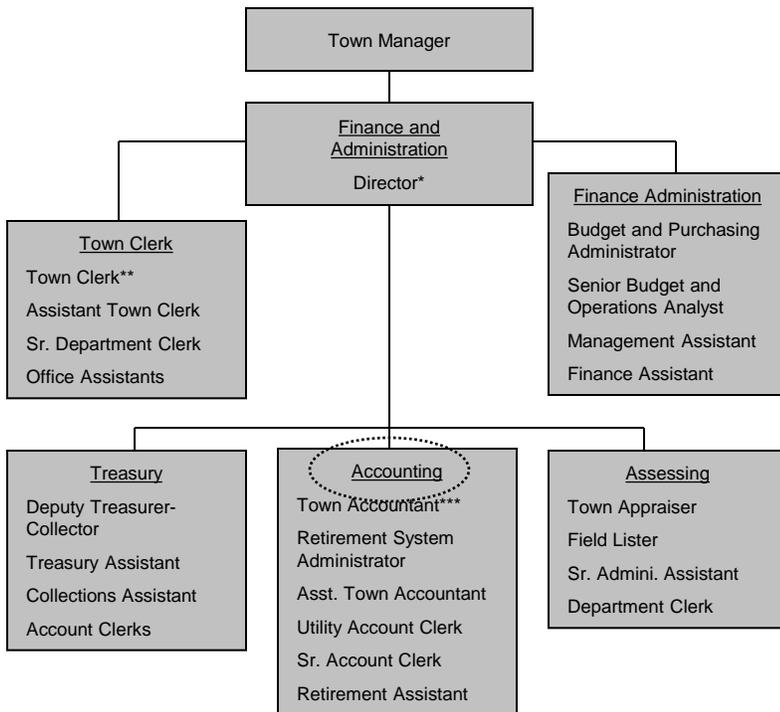
	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 122,865	\$ 120,827	\$ 136,384	\$ 141,822
Other Funds	\$ 129,211	\$ 134,189	\$ 231,098	\$ 234,392
<b>Total Expenditures</b>	<b>\$ 252,076</b>	<b>\$ 255,016</b>	<b>\$ 367,482</b>	<b>\$ 376,214</b>

Description:

The Town Accountant Division 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 Board of Selectmen;
- 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 Board of Selectmen.

\*\*The Town Clerk is appointed by the Town Manager, approved by the Board of Selectmen.

\*\*\* The Town Accountant is appointed by the Board of Selectmen.

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 199,640	\$ 206,849	\$ 310,597	\$ 321,504	\$ 321,504
Purchased Services	354	690	2,200	2,200	1,200
Supplies	1,207	579	2,285	2,285	1,110
Other Charges	1,745	1,766	2,400	2,400	2,400
Capital Outlay	2,130	6,132	-	-	-
Audit	47,000	39,000	50,000	50,000	50,000
<b>Totals</b>	<b>\$ 252,076</b>	<b>\$ 255,016</b>	<b>\$ 367,482</b>	<b>\$ 378,389</b>	<b>\$ 376,214</b>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 136,384	37.11%	\$ 141,822	37.70%	3.99%
Light Fund	51,426	13.99%	52,144	13.86%	1.40%
Water Fund	53,661	14.60%	54,329	14.44%	1.24%
Swim and Fitness Fund	17,819	4.85%	17,970	4.78%	N/A
Sewer Fund	4,069	1.11%	4,184	1.11%	2.83%
Solid Waste Disp. Fund	9,595	2.61%	9,546	2.54%	-0.51%
Retirement System	94,528	25.72%	96,219	25.58%	1.79%
<b>Totals</b>	<b>\$ 367,482</b>	<b>100.00%</b>	<b>\$ 376,214</b>	<b>100.00%</b>	<b>2.38%</b>

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	-	-	-	-	-	-
	<b>Totals</b>	<b>\$ -</b>					

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Accountant	1.00	\$ 85,635	1.00	\$ 85,635
	Retirement System Administrator	1.00	65,918	1.00	65,918
	Utility Account Clerk	1.00	46,150	1.00	46,939
	Senior Account Clerk	1.00	49,349	1.00	50,551
	Assistant Town Accountant	0.63	37,935	0.75	45,160
	Retirement Assistant	0.50	25,610	0.50	27,301
	Total	<u>5.13 FTEs</u>	<u>\$ 310,597</u>	<u>5.25 FTEs</u>	<u>\$ 321,504</u>

<b>Program Implementation</b>
<ul style="list-style-type: none"> <li>•The majority of the Accounting Division’s budget is for personnel services.</li> <li>•The staffing of the Accounting Division includes the Town Accountant, a part-time (30-hours per week) Assistant Town Accountant, a Senior Account Clerk, a Utility Clerk, the Retirement System Administrator, and a part-time (20-hours per week) Retirement Assistant.</li> <li>•The fee for the annual audit is allocated among the following participating funds: Water Fund (12%); Sewer Fund(12%); Retirement Fund (6%); Solid Waste Disposal Fund (3%); Light Fund (3%); Swim and Fitness Fund (5%); and the General Fund (59%).</li> <li>•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.</li> </ul>

**Accounting Programs****Program 1 - Accounting Operations:**

**Objective:** 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

**Performance Measure 1: Invoice Processing**

The Accounting Division produced 8,412 checks in FY12.

**Performance Measure 2: Warrant Production**

The Accounting Division produced 55 Warrants on schedule in FY12.

**Performance Measure 3: Report Production**

The Accounting Division produced and submitted a Recap Sheet, Schedule A, and Free Cash Certification on schedule in FY12.

**Performance Measure 4: Utility Billing**

The Accounting Division issued the following bi-monthly utility bills:

Water and Sewer Bills – 33,739

Electric Bills - 42,171

Additionally, the Accounting Division issued 8,676 monthly electric bills.

**Performance Measure 5: Compliance With Accounting Standards**

The Accounting Division received an unqualified opinion with respect to the Town departments audited. An exception was made for the Concord Municipal Light Plant, which is audited by another auditing firm and presents its financial statements in conformity with accounting practices prescribed by the Massachusetts Department of Public Utilities.

Mission Statement:

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

Budget Highlights:

- This budget represents a 0.6% decrease in operating cost from that of the FY13 budget.
- The largest item (\$78,000) 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**

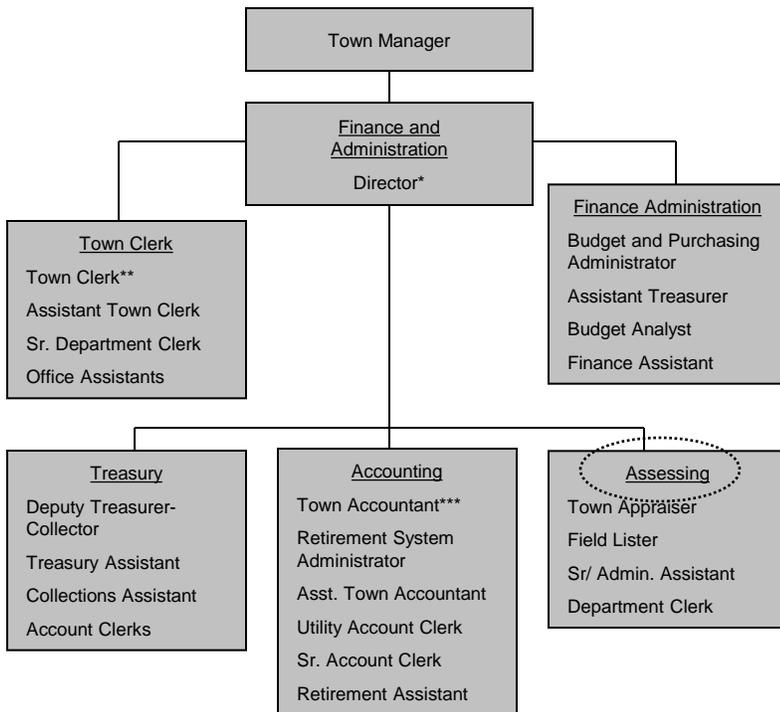
	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 358,860	\$ 345,263	\$ 382,273	\$ 379,998
Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 358,860</b>	<b>\$ 345,263</b>	<b>\$ 382,273</b>	<b>\$ 379,998</b>

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 exemption from property tax applications for the elderly, low income, disabled veterans, and the blind, and exemption applications from the Community Preservation Act Surcharge.



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

\*\*The Town Clerk is appointed by the Town Manager, approved by the Board of Selectmen.

\*\*\* The Town Accountant is appointed by the Board of Selectmen.

**FINANCE & ADMINISTRATION: Assessors**

**Item 8D**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 241,682	\$ 242,666	\$ 255,118	\$ 257,818	\$ 257,818
Purchased Services	108,258	94,219	115,415	112,690	110,690
Supplies	3,091	2,401	2,925	2,925	2,925
Other Charges	5,830	5,977	8,815	8,565	8,565
Capital Outlay	-	-	-	-	-
Totals	\$ 358,860	\$ 345,263	\$ 382,273	\$ 381,998	\$ 379,998

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 382,273	100.00%	\$ 379,998	100.00%	-0.60%
Totals	\$ 382,273	100.00%	\$ 379,998	100.00%	-0.60%

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**FINANCE & ADMINISTRATION: Assessors**

**Item 8D**

Personnel Services Summary					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Appraiser	1.00	\$ 92,526	1.00	\$ 92,526
	Field Lister	1.00	53,102	1.00	54,114
	Senior Administrative Assistant	1.00	54,837	1.00	56,083
	Department Clerk	1.00	43,553	1.00	43,995
	Sub Total	<u>4.00 FTEs</u>	\$ 244,018	<u>4.00 FTEs</u>	\$ 246,718
5120	Limited Status	300 hrs.	\$ 9,000	300 hrs.	\$ 9,000
5157	Car Allowance	N/A	2,100	N/A	2,100
	Total	<u>4.14 FTEs</u>	\$ 255,118	<u>4.14 FTEs</u>	\$ 257,818

**Program Implementation**

- The Assessors Division is staffed by a Town Assessor, a Field Lister, a Senior Administrative Assistant, and a Department Clerk.
- Correct property values are dependent on accurate data. State statute requires that all property must be inspected no less frequently than every nine years. Industry standards recommend every 5 years. In order to maintain the integrity of Concord's data, the Assessors Division continues cyclical inspections every year. Staff completes about 15% 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 to conduct a full measure and list. This involves visiting every property town-wide. A full measure and list of all condominiums was completed in FY12. Also a full measure and list on all Commercial and Industrial properties was completed in the first part of FY13. A full measure and list of Personal Property was completed in the summer of 2008 and starting with FY13 is on a three year inspection schedule. At the end of FY12 and into the first part of FY13 the remaining properties under our three year contract with Vision Government Solutions was completed.
- FY13 was an interim valuation year having just completed our tri-annual re-certification in FY12. The Interim year still requires a full sales analysis and adjustments to values, but with out the extensive reports and on-site analysis of the data and records by the DOR. This past fall the field representative made many trips to Concord before finishing his review and passing the data on to the reviewers in Boston. The FY13 revaluation was concluded the end of October and the tax rate was set the end of November.
- Purchased Services include field inspections, data collection, valuation and consulting services (\$78,000), Appraisal Services for (\$20,000) computer software (\$9,000), telephone (\$1,200), postage (\$500), printing (\$300), telephone and office equipment maintenance (\$915), advertising (\$500), and custodial services (\$275). The purchased services expenses had custodial services added, which is for a once a year cleaning of the building at 24 Court Lane. Postage was reduced \$500 because of the greater use of the Internet.
- 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. This section has an increase of \$500 to provide for outside training of the new Data Lister. Also included in this category are recording fee (\$250) for recording of liens for Chapter land and Tax Deferrals. This expense has been reduced by \$750 to reflect the reduction in new enrollments in the Chapter programs.
- Overall the expense section of the budget has had a \$2,275 reduction from Fiscal 2013.

**Assessor's Programs**

**Program 1 – Assessor's Operations:** Maintain current levels of inspections and performance

**Objective:** To accurately list and value the Town's real and personal property.

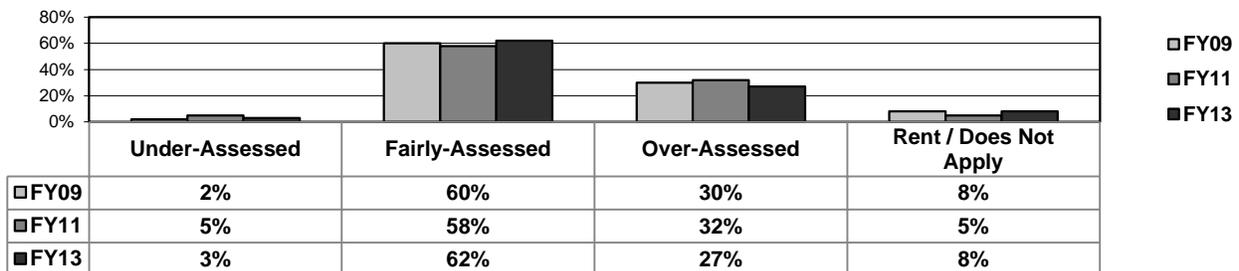
Property Inspections	FY07	FY08	FY09	FY10	FY11	FY12
Total # Visits	1,488	1,366	3,816	1,406	4,789	3,114
Full Measure and List	670	678	2,380	1,105	648	593
	FY07 included condominium full measure and list	Additionally 738 Personal Property Accounts were updated at the beginning of FY09			Field review on 4,043 properties as part of the preparation for the FY 2012 re-certification.	

Fiscal Year	# of Taxable Parcels & Accounts	Abatement Applications			Appellate Tax Board Cases		Value Reduction	Tax Reduction
		# Filed	% Parcels	# Granted	# Filed	# Pending		
FY06	6,480	127	2.0	70	22	3*	8,464,443	86,591
FY07	6,500	132	2.0	70	24	4*	9,524,167	100,575
FY08*	6,483	174	2.7	95	31	3*	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	3*	10,381,749	135,897
FY11	6,588	158	2.3	75	12	7**	9,369,217	123,580
FY12	6571	157	2.3	119	11	11	14,727,602	199,593.39

\* FY06 through FY 2011 are communication company cases.

\*\* FY 2011 has 2 communication company cases and the others are a mixture of residential and commercial

**Opinion of Property Value Assessments**



**Discussion:** In the Citizen Surveys conducted in the fall of 2008 (FY09), 2010 (FY11), 2012 (FY13), approximately 60% of respondents felt that their property was assessed fairly.

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 1.2% increase in operating cost from that of the FY13 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**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 199,091	\$ 207,161	\$ 217,318	\$ 220,106
Other Funds	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
<b>Total Expenditures</b>	<b>\$ 202,091</b>	<b>\$ 210,161</b>	<b>\$ 220,318</b>	<b>\$ 223,106</b>

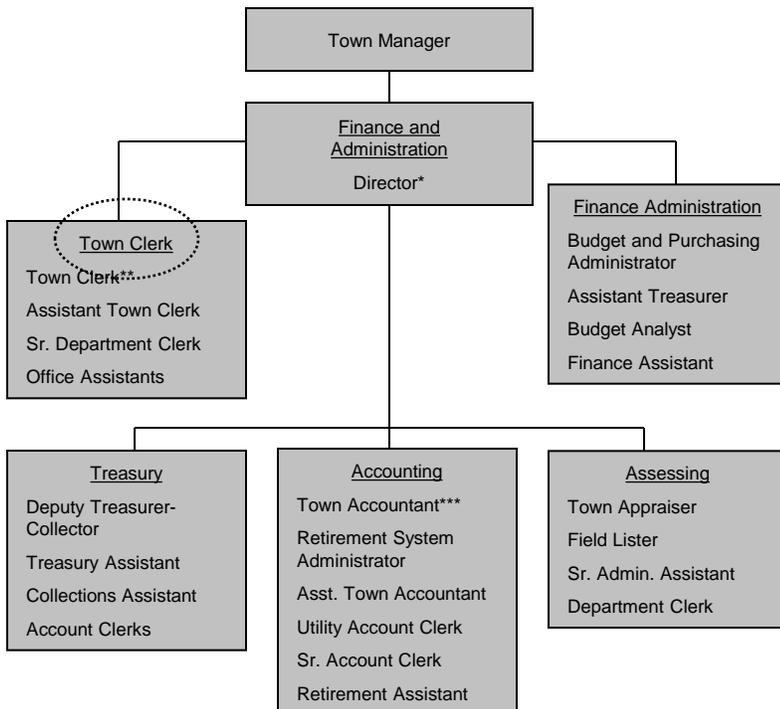
Description:

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

- Recording, preserving, and issuing certified records of Town business;
- 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;
- And performing numerous other miscellaneous tasks.

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 Board of Selectmen.

\*\*The Town Clerk is appointed by the Town Manager, approved by the Board of Selectmen.

\*\*\* The Town Accountant is appointed by the Board of Selectmen.

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 191,826	\$ 199,553	\$ 212,026	\$ 214,514	\$ 214,514
Purchased Services	3,771	1,259	2,300	2,350	2,350
Supplies	2,131	5,066	2,450	2,550	2,550
Other Charges	4,363	2,775	3,542	3,692	3,692
Capital Outlay	-	1,509	-	-	-
Totals	<u>\$ 202,091</u>	<u>\$ 210,161</u>	<u>\$ 220,318</u>	<u>\$ 223,106</u>	<u>\$ 223,106</u>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 217,318	98.64%	\$ 220,106	98.66%	1.28%
Cemetery Fund	3,000	1.36%	3,000	1.34%	N/A
Totals	<u>\$ 220,318</u>	100.00%	<u>\$ 223,106</u>	100.00%	1.27%

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
	None	-	-	-	-	-	-
	Totals	<u>\$ -</u>					

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Clerk	1.00	\$ 95,258	1.00	\$ 95,258
	Assistant Town Clerk	1.00	55,109	1.00	55,959
	Senior Department Clerk	1.00	44,846	1.00	45,080
	Sub Total	<u>3.00 FTEs</u>	\$ 195,213	<u>3.00 FTEs</u>	\$ 196,297
5157	Office Assistant	907 hrs.	\$ 14,429	944 hrs.	\$ 15,812
5120	Professional Project Specialist	0 hrs.	-	0 hrs.	-
5130	Overtime (special elections)	75 hrs.	2,384	66.00 hrs	2,405
	Total	<u>3.43 FTEs</u>	\$ <u>212,026</u>	<u>3.45 FTEs</u>	\$ <u>214,514</u>

<b>Program Implementation</b>
<ul style="list-style-type: none"> <li>•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).</li> <li>•The following is included under Purchased Services: telephones, office equipment maintenance, postage, and book binding supplies for our in-house book-binding machine.</li> <li>• The following is included under Supplies: office supplies, envelopes, printer toner, and dog licensing supplies.</li> <li>• 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.</li> </ul>

**Town Clerk Programs**

**Program 1 – Town Clerk Operations:**

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

**Activities by Calendar Year**

<b>ACTIVITY</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Births Registered (Concord residents)	1,191(115)	1,183 (100)	1,202 (96)	1,171 (102)
Deaths Registered (Concord residents)	374 (123)	384 (157)	360 (156)	367 (165)
Marriages Registered (Concord residents)	76 (29)	84 (32)	80 (33)	67 (32)
Marriage Intentions Filed	82	83	82	68
Certified Copies of Vital Records Issued	6,188	6,423	5,965	6,158
Fishing & Hunting Licenses Issued	244	246	212	Discontinued
Dog Licenses Issued	1,893	1,905	1,912	1,914
Burial Permits Issued	354	360	346	351
Business Certificates Recorded	147	149	98	135
Cemetery Deeds Prepared & Recorded	40	56	54	50
Public Meetings Posted	925	1,029	863	843
Raffle Permits Issued	17	12	13	13
Passport Applications Processed	185	191	64	Discontinued
Affidavits & Corrections Prepared & Recorded	63	40	44	32
Net Receipts to General Fund	\$117,007	\$122,965	\$111,030	\$110,639

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 Division's primary 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 an increase of 27.3% in operating cost over the FY13 budget.
- GIS Program Management is transferred from Public Works to IT in FY14. Combining this role with new application integration responsibilities is expected to improve cross departmental coordination and support optimizing the application portfolio.
- The FY14 capital plan includes funding for a major upgrade to the aging telephone system.
- In FY14, the CIO will manage the telecommunications personnel within CMLP. These people also provide network support for the Town's IT operations.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 358,275	\$ 408,648	\$ 517,901	\$ 693,770
Other Funds	\$ 14,169	\$ 28,305	\$ 64,054	\$ 83,498
<b>Total Expenditures</b>	<b>\$ 372,444</b>	<b>\$ 436,953</b>	<b>\$ 581,955</b>	<b>\$ 777,268</b>

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, IS Assistant and new Geographic Information System and Application Integration Program Manager positions. The CIO is proposed to be funded from 55% by the General Fund, 40% by the Light Fund, 4% by Water Fund, and 1% by the Sewer Fund; other IT staff is proposed to be funded from 75% by the General Fund, 20% by the Light Fund, 4% by the Water Fund, and 1% by the Sewer Fund. Capital acquisition for Town Government's hardware and software is proposed to increase from \$141,000 to \$160,000 with an additional \$80,000 for the telephone network upgrade. This funding provides for continued development, maintenance, and upgrading of the Town-wide internal network, as well as the replacement of desktop and mobile technology as necessary. All uses of the 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 FY14**

Expense Category	Cost	Detail
Financial Systems Operations	\$84,500	Includes costs associated with the payroll system (ADP), software maintenance fees, and various financial systems.
Photocopiers	\$13,000	Includes maintenance and supplies of Town House copiers.
IT Operations	\$439,768	Includes staffing costs, internet access, consulting, and training.
Technology Fund	\$240,000	Includes the costs associated with hardware and software upgrades and replacements and a phone system upgrade.

**INFORMATION TECHNOLOGY**

**Item 9**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 54,713	\$ 122,724	\$ 169,970	\$ 255,840	\$ 253,665
Purchased Services	142,302	212,944	238,335	251,225	267,303
Supplies	23,941	11,581	11,550	14,700	14,200
Other Charges	-	-	2,100	2,100	2,100
Capital Outlay	151,488	89,703	160,000	330,000	240,000
<b>Totals</b>	<b>\$ 372,444</b>	<b>\$ 436,953</b>	<b>\$ 581,955</b>	<b>\$ 853,865</b>	<b>\$ 777,268</b>

<b>Funding Plan</b>					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 517,901	88.99%	\$ 693,770	89.26%	33.96%
Light Fund	55,554	9.55%	71,108	9.15%	28.00%
Water Fund	6,800	1.17%	9,911	1.28%	45.75%
Sewer Fund	1,700	0.29%	2,479	0.32%	45.82%
<b>Totals</b>	<b>\$ 581,955</b>	<b>100.00%</b>	<b>\$ 777,268</b>	<b>100.00%</b>	<b>33.56%</b>

<b>Capital Outlay Plan</b>							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
C-1	Town-Wide Technology Fund	160,000	160,000	175,000	190,000	200,000	215,000
C-2	Voice-Over Internet	-	80,000	-	-	-	-
	<b>Totals</b>	<b>\$ 160,000</b>	<b>\$ 240,000</b>	<b>\$ 175,000</b>	<b>\$ 190,000</b>	<b>\$ 200,000</b>	<b>\$ 215,000</b>

<b>Personnel Services Summary</b>					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Chief Information Officer	1.00	\$ 107,793	1.00	\$ 107,793
	GIS / App. Prog. Manager	1.00	\$ -	1.00	\$ 77,104
	Information Systems Assistant	1.00	62,177	1.00	62,843
	<b>Total</b>	<b>3.00 FTEs</b>	<b>\$ 169,970</b>	<b>3.00 FTEs</b>	<b>\$ 247,740</b>
5120	Intern			450 hrs	\$ 5,625
5130	Overtime			20 hrs	300
	<b>Total</b>	<b>3.00 FTEs</b>	<b>\$ 169,970</b>	<b>3.22 FTEs</b>	<b>\$ 253,665</b>

**Description of Information Technology Infrastructure**

The Town's Information Technology infrastructure includes approximately 30 servers, 300 workstations and laptops, 200 printers, and 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.

Increasing 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 involving technology are also on the rise. In 2012, the server infrastructure and server storage systems received substantial upgrades. Server virtualization eliminated the need for many aging hardware and network systems and improved service levels and availability. In 2013, additional improvements are planned to create more capacity and resilience as well as provide upgrades to key departmental support systems.

During FY13, the IT department continues to retire, upgrade and consolidate the technology platforms. The server infrastructure will continue to become more virtualized which will help the long-term outlook for capital and operating costs in the data center. Major progress has been made to eliminate the portions of the workstation fleet that are beyond their useful life. A systematic workstation refresh program is in place with a target to achieve an approximately 6-year refresh cycle. The data network is being expanded using the Town's fiber network to include locations in the Water and Sewer and other departments that previously required expensive, lower speed connections from other common carriers.

**Program Implementation**

The FY14 Information Technology budget for Information Technology Operations continues the transformation that was initiated in FY11 by providing additional resources to focus on the application systems. IT Department is proposing to hire an additional staff member, the Geographic Information Systems (GIS) and Application Integration Manager. Combining Application Integration with GIS Program Management responsibilities recognizes that mapping data is a key to many departmental applications. This staff member will provide a focal point for optimizing the application environment and expanding the use of GIS data. This position is partially funded through a reallocation of budget from Public Works.

- The Chief Information Officer (CIO) reports to the Town Manager and manages the IS Assistant and outsourced IT services vendors. The CIO has Information Technology policy and strategy responsibilities. In FY14, the CIO will begin to manage the Telecommunications Service business activities and the telecommunications staff within the Concord Municipal Light Plant.
- The IS Assistant position was filled in March 2012 after being vacant over a year. The IS Assistant performs direct IT support as in the past but is now more focused on the workstation refresh program and coordinating Help Desk service, vendors and suppliers.
- Since early 2011, the Town has used the services of CIS Technical Solutions to provide remote and on-site management of the servers, workstations, network devices and the help desk. These services continue in FY13. Advantages to the Town of using contracted services include workforce flexibility, access to advanced support tools, and access to specialists with critical but infrequently needed skills. The FY14 budget proposes to provide for professional services at roughly FY13 level. Establishing an optimal balance between professional services and internal staff resources is an ongoing strategic focus of the CIO.
- Capital initiatives planned for FY14 include significant updates to the data and voice networks. This will complement and enable additional progress on the server and storage technology refresh, server consolidation and data and voice network integration.

**Information Technology Programs****Program 1 – Information Technology Operations:**

**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?**

Significant capital investments in hardware, software, networks, and processes are being made to improve the reliability of critical systems. Major incidents are reviewed with the Senior Management Team and corrective actions are performed as needed.

Under the direction of the CIO, the major applications systems for the Town 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.

Systems are consistently available. Continuous maintenance and improvements to the infrastructure are adding to the resilience. The network improvements planned for 2014 will enable IT operations from multiple redundant sites.

**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. Over 1800 tickets were generated in calendar year 2012 versus about 1000 in 2011. This increase represents significant progress toward providing consistent, reliable, readily available IT support to the Town's employees.

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. Data about time-to-resolution, closure within service level objective, and problem severity is also available.

By the end of 2012, the number of open tickets was down to new lows, indicating that the focus on closure was resulting in a smaller number of outstanding incidents than any time since tracking started.

**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. With an inventory of over 300 workstations, a refresh rate of approximately one system per week is required to achieve the six year replacement cycle target. In calendar year 2012, the Town purchased 43 new systems and upgraded or replaced 44 systems in the period from July 2012 to January 2013. Systems are being replaced faster than the target rate in order to quickly eliminate systems that are obsolete or nearly obsolete. Other improvements include an accelerated transition from Windows XP to Windows 7 and new systematic procedures to manage the deployment process. The Town anticipates achieving the goal of eliminating workstations that are older than six years by the end of FY14, except in cases where there is an exceptional business need for such a device. Sufficient funding is available 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. The addition of the GIS & Application Integration Program Manager is intended to allow the IT Department to upgrade to and remain current with state-of-the-art application software. In 2012, the VMware (virtual server) environment was upgraded to the latest release. This provides the server platform upon which to proceed with application system updates. Working with the senior managers, the CIO is identifying and prioritizing application upgrades.

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 5.0% decrease in operating cost from that of the FY13 budget.
- The decrease is mostly attributed to lower expected utility and HVAC maintenance costs at the Assessor's Office Building than were budgeted for in FY13.

**Expenditure Summary**

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
General Fund	\$ 101,921	\$ 104,433	\$ 101,868	\$ 97,267
Other Funds	\$ 23,299	\$ 23,858	\$ 22,974	\$ 21,827
<b>Total Expenditures</b>	<b>\$ 125,220</b>	<b>\$ 128,291</b>	<b>\$ 124,842</b>	<b>\$ 119,094</b>

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 163<sup>rd</sup> year of operation. In recent years, a combination of capital outlay funds within this account, as well as other available funds have been used on various significant improvements to the facility, including the addition of a new accessible entrance, new storm windows, new roofing, exterior painting and assorted interior repairs. A separate request outside of this account is being made this year (combining CPA funding and Capital Borrowing) to complete a series of exterior repairs to restore the brownstone and other building features.

Town House - Utility Performance Information						
Utility	Cost				Efficiency	
	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed	FY12 Actual \$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 14,298	\$ 19,330	\$ 19,028	\$ 16,432	1.303	6.462
Natural Gas	9,489	7,141	8,491	7,856	0.481	0.296
Water	471	587	887	857	0.040	0.008
Sewer	745	1,138	1,671	1,683	0.077	0.008

The Town House has a square footage of 14,838 and is used on weekdays and evenings.

Units are defined as follows: Electricity (kWhs), Natural Gas (Therms), Water and Sewer (100 Cubic Feet).

**FINANCE & ADMINISTRATION: Town House**

**Item 10**

Expenditure Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Actual	FY12 Actual	FY13 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 47,578	\$ 49,635	\$ 53,016	\$ 55,098	\$ 55,098
Purchased Services	46,213	38,939	40,096	37,857	37,857
Supplies	5,188	5,900	7,700	7,450	7,450
Other Charges	-	-	50	50	50
Capital Outlay	21,864	28,657	10,000	15,000	10,000
Assessor's Office Building	4,377	5,161	13,980	8,639	8,639
<b>Totals</b>	<b>\$ 125,220</b>	<b>\$ 128,291</b>	<b>\$ 124,842</b>	<b>\$ 124,094</b>	<b>\$ 119,094</b>

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 101,868	81.60%	\$ 97,267	81.67%	-4.52%
Light Fund	5,743	4.60%	5,456	4.58%	-5.00%
Water Fund	6,891	5.52%	6,547	5.50%	-4.99%
Sewer Fund	3,447	2.76%	3,275	2.75%	-4.99%
Solid Waste Disposal Fund	1,150	0.92%	1,093	0.92%	-4.96%
Retirement	5,743	4.60%	5,456	4.58%	N/A
<b>Totals</b>	<b>\$ 124,842</b>	<b>100.00%</b>	<b>\$ 119,094</b>	<b>100.00%</b>	<b>-4.60%</b>

Capital Outlay Plan							
Ref. #	Description	FY13 Budgeted	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed
A-3	Building Improvements	10,000	10,000	15,000	15,000	15,000	15,000
	<b>Totals</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

Personnel Services Summary					
		FY13 Budgeted		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 44,058	1.00	\$ 44,141
	Sub Total	<u>1.00 FTEs</u>	44,058	<u>1.00 FTEs</u>	44,141
5115	Electrician	0 hrs.	-	40 hrs.	1,760
5130	Overtime	283 hrs.	8,958	290 hrs.	9,197
	<b>Total</b>	<u>1.00 FTEs</u>	<b>\$ 53,016</b>	<u>1.02 FTEs</u>	<b>\$ 55,098</b>