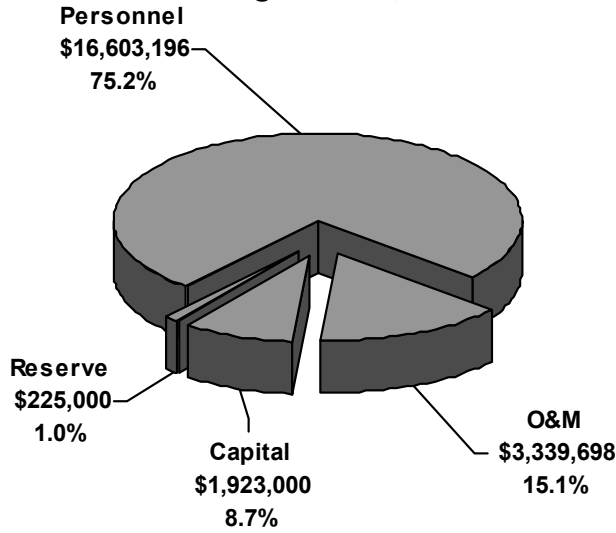


Section III

Budget Detail – Town Government

THIS PAGE INTENTIONALLY LEFT BLANK

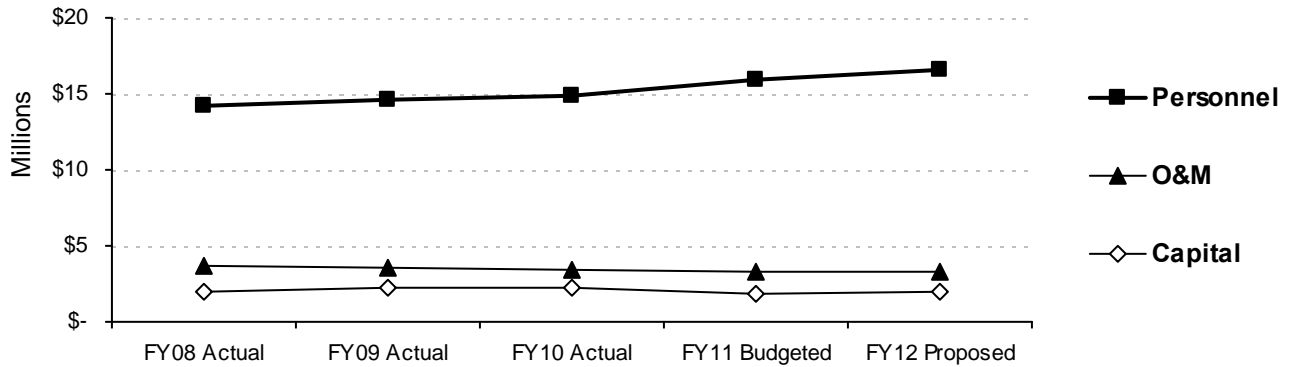
Town Government Expense Categories
Totaling \$22,090,894



Budget Highlights:

- The FY12 Town Government Appropriated Budget is \$18,102,013. After including funds transferred in by the Town's Enterprise Funds and other sources, the Total Budget is \$22,090,894.
- The FY12 Appropriated Budget is proposed to increase \$750,000 or 4.3%, with personnel expenses increasing by 4.3%, operations and maintenance (O&M) by 2.7%, and capital expense by 5.3%.
- The FY12 Total Budget is proposed to increase by \$783,023 or 3.8%, with personnel expenses increasing by 4.0%, O&M by 2.3%, and capital expenses by 3.8%.

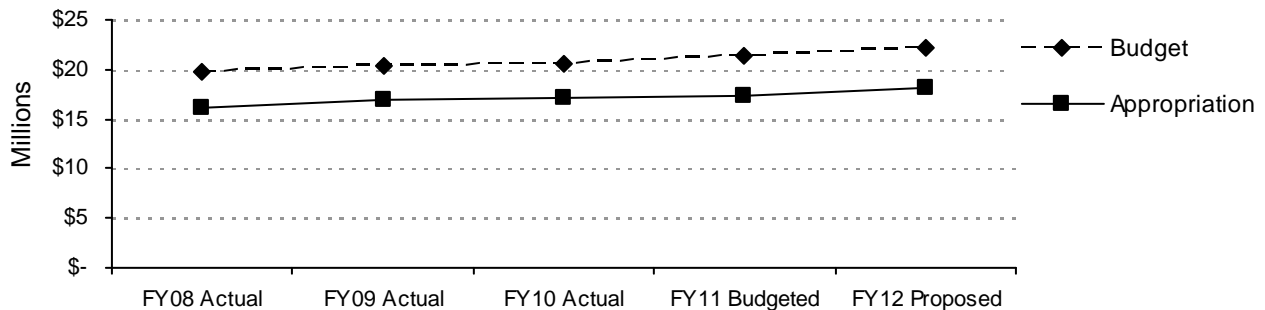
Town Government - Expense Categories History



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

In this FY12 budget, Personnel expense represent 75.2% of the total budget, O&M represents 15.1%, and Capital represents 8.7% (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 FY12 proposed staffing levels represent an increase in Full-Time Equivalents (FTEs) of 3.60 over FY11 budgeted levels. Total Town Government FTEs are proposed to rise from 234.71 to 238.31.

The changes are as follows:

Town Manager’s Office – A part-time Youth Coordinator position has been created and is being fully-funded by a Community Chest gift. This results in an increase of 0.48 FTEs (equaling 992 hours).

Elections – In order to adequately staff 2 elections in FY11 (as opposed to 3 in FY11), Elections staffing is budgeted to decrease by 0.31 FTEs (647 fewer hours).

Natural Resources – Seasonal Conservation Crew hours have been increased from 1,000 to 1,400 hours (+0.19 FTEs). Also, a summer Intern position has been funded for 500 hours of work (+0.24 FTEs).

Town Clerk – The Town Clerk’s limited and temporary status help has been increased by 103 hours from 804 to 907 (+0.05 FTEs).

Police – One full-time Lieutenant position, which was cut in FY11, has been budgeted to return in FY12. This results in an increase 1.0 FTEs.

Engineering – The half-time Engineering Aide position (20 hrs./wk.) has been reinstated as a full-time position (40 hrs./wk.) resulting in an increase of 0.50 FTEs.

Parks and Trees – Temporary/seasonal help is increased from 3,722 hours to 3,876 hours, an increase of 154 hours or 0.07 FTEs.

Cemetery - The half-time Cemetery Specialist position (20 hrs./wk.) has been reinstated as a full-time position (40 hrs./wk.) resulting in an increase of 0.50 FTEs.

Library - In the spring of 2011, the newly renovated Fowler Branch Library will reopen with double the square footage. This increase in service area from one floor to two will necessitate the addition of a part-time staff person during the afternoons. This will increase the Library FTEs by 0.5%.

Council on Aging – The Mental Health Worker hours have been increased from 288 to 529 (+0.11 FTEs) and the Community Chest is now funding 576 additional hours of Outreach Coordinator time (+0.28 FTEs).

Town Government Full-Time Equivalents (FTEs) Detail

Budget Unit	FY10 Budget	FY11 Budget	FY12 Proposed	FY11-FY12 Change
1a Town Manager's Office	6.10	5.01	5.48	0.48
1b Town-Wide Maintenance	0.00	1.35	1.35	0.00
1c Human Resources	3.25	3.40	3.40	0.00
2 Legal Services	0.00	0.00	0.00	0.00
3a Elections	0.58	0.89	0.58	-0.31
3b Registrars	0.14	0.10	0.10	0.00
4 Town Meeting and Reports	0.00	0.00	0.00	0.00
5a Planning	4.00	4.00	4.00	0.00
5b Board of Appeals	1.00	1.00	1.00	0.00
5c Natural Resources	3.63	3.48	3.91	0.43
5d Inspections	5.25	4.94	4.94	0.00
5e Health	4.10	4.10	4.11	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	5.00	5.00	0.00
8d Assessors	4.00	4.00	4.00	0.00
8e Town Clerk	3.43	3.39	3.43	0.05
9 Information Systems	2.00	2.00	2.00	0.00
10 Town House	1.00	1.00	1.00	0.00
11 Police Department	45.30	44.30	45.30	1.00
12 Fire Department	39.00	39.00	39.00	0.00
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 Dog Officer	0.00	0.00	0.00	0.00
17a CPW Administration	4.00	4.00	4.00	0.00
17b Engineering	7.10	6.60	7.10	0.50
17c Highway Maintenance	12.80	12.80	12.80	0.00
17d Parks and Trees	9.55	9.45	9.52	0.07
17e Cemetery	2.81	2.31	2.81	0.50
18 Snow and Ice Removal	1.82	1.82	1.82	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	25.82	24.82	25.32	0.50
26 Recreation Administration	25.47	25.37	25.37	0.00
27 Hunt Recreation Center	1.00	1.00	1.00	0.00
28 Harvey Wheeler Community	1.38	1.38	1.38	0.00
29 Council on Aging	5.83	5.83	6.22	0.39
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	0.00	0.00	0.00
Totals	<u>237.74</u>	<u>234.71</u>	<u>238.31</u>	3.60

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

	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Proposed
General Government				
Personnel	\$ 1,703,221.42	\$ 1,735,919.19	\$ 1,835,511.00	\$ 1,878,256.00
O&M	498,058.64	536,432.73	502,025.00	518,317.00
Capital	164,269.88	216,874.45	195,000.00	184,000.00
Subtotal	\$ 2,365,549.94	\$ 2,489,226.37	\$ 2,532,536.00	\$ 2,580,573.00
Finance & Administration				
Personnel	\$ 1,226,574.87	\$ 1,304,201.43	\$ 1,539,883.00	\$ 1,556,016.00
O&M	598,292.13	639,770.10	567,904.00	596,047.00
Capital	224,596.07	180,869.38	138,000.00	151,000.00
Subtotal	\$ 2,049,463.07	\$ 2,124,840.91	\$ 2,245,787.00	\$ 2,303,063.00
Public Safety				
Personnel	\$ 6,320,620.18	\$ 6,462,327.71	\$ 6,810,893.00	\$ 6,892,549.00
O&M	521,734.70	513,804.92	556,699.00	550,473.00
Capital	410,183.35	390,186.27	225,000.00	240,000.00
Subtotal	\$ 7,252,538.23	\$ 7,366,318.90	\$ 7,592,592.00	\$ 7,683,022.00
Public Works				
Personnel	\$ 2,266,681.82	\$ 2,358,229.45	\$ 2,440,071.00	\$ 2,490,903.00
O&M	1,179,338.82	1,000,877.62	1,053,949.00	1,070,083.00
Capital	1,368,027.66	1,399,271.62	1,277,984.00	1,330,500.00
Subtotal	\$ 4,814,048.30	\$ 4,758,378.69	\$ 4,772,004.00	\$ 4,891,486.00
Human Services				
Personnel	\$ 2,963,796.31	\$ 2,953,953.06	\$ 3,191,391.00	\$ 3,215,472.00
O&M	770,420.84	773,561.21	583,997.00	604,778.00
Capital	95,084.49	77,428.94	17,500.00	17,500.00
Subtotal	\$ 3,829,301.64	\$ 3,804,943.21	\$ 3,792,888.00	\$ 3,837,750.00
Unclassified				
Personnel	\$ 81,848.00	\$ 71,855.86	\$ 147,064.00	\$ 570,000.00
O&M	5,200.00	15,000.00	-	-
Capital	-	-	-	-
Reserve	-	-	225,000.00	225,000.00
Subtotal	\$ 87,048.00	\$ 86,855.86	\$ 372,064.00	\$ 795,000.00
Town Government Total	\$ 20,397,949.18	\$ 20,630,563.94	\$ 21,307,871.00	\$ 22,090,894.00

Town Government (Accounts 1 - 36) - Funding Plan

	FY11 Budgeted	% of Budget	FY12 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 17,352,013	81.4%	\$ 18,102,013	81.9%	4.3%
Light Fund	332,700	1.6%	344,997	1.6%	3.7%
Water Fund	516,941	2.4%	521,410	2.4%	0.9%
Sewer Fund	177,808	0.8%	178,989	0.8%	0.7%
Swim and Fitness Center	59,965	0.3%	60,595	0.3%	1.1%
Solid Waste Disposal Fund	114,931	0.5%	115,608	0.5%	0.6%
Parking Meter Fund	118,210	0.6%	119,121	0.5%	0.8%
Recreation	44,558	0.2%	44,872	0.2%	0.7%
Cemetery	162,494	0.8%	169,456	0.8%	4.3%
Retirement	96,483	0.5%	97,620	0.4%	1.2%
Misc.	2,331,768	10.9%	2,336,233	10.6%	0.2%
Totals	\$ 21,307,871	100.0%	\$ 22,090,914	100.0%	3.7%

Account Summary - General Government

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY11	FY12	%Δ	FY11	FY12	%Δ
1a Town Manager's Office	\$ 485,316	\$ 512,469	5.6%	\$ 292,886	\$ 294,318	0.5%
1b Town-Wide Building	150,000	159,000	6.0%	150,000	159,000	6.0%
1c Human Resources	252,843	270,268	6.9%	159,245	167,853	5.4%
2 Legal Services	225,000	225,000	0.0%	225,000	225,000	0.0%
3a Elections	37,232	28,988	-22.1%	33,524	27,134	-19.1%
3b Registrars	10,805	10,673	-1.2%	8,328	8,206	-1.5%
4 Meeting and Reports	77,800	77,800	0.0%	77,800	77,800	0.0%
5a Planning	298,834	301,501	0.9%	234,468	236,682	0.9%
5b Board of Appeals	46,924	46,924	0.0%	46,924	46,924	0.0%
5c Natural Resources	245,623	235,358	-4.2%	202,013	189,737	-6.1%
5d Inspections	343,116	342,495	-0.2%	343,116	342,495	-0.2%
5e Health	296,179	304,714	2.9%	228,633	236,315	3.4%
6 141 Keyes Road	62,864	65,383	4.0%	62,864	65,383	4.0%
Total	\$ 2,532,536	\$ 2,580,573	1.9%	\$ 2,064,801	\$ 2,076,847	0.6%

Account Summary - Finance and Administration

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY11	FY12	%Δ	FY11	FY12	%Δ
7 Finance Committee	\$ 3,100	\$ 3,100	0.0%	\$ 3,100	\$ 3,100	0.0%
8a Finance Administration	393,816	407,183	3.4%	237,821	245,844	3.4%
8b Treasurer-Collector	431,380	437,617	1.4%	242,637	246,563	1.6%
8c Town Accountant	335,274	333,588	-0.5%	125,752	123,354	-1.9%
8d Assessors	361,867	370,852	2.5%	361,867	370,852	2.5%
8e Town Clerk	203,053	205,458	1.2%	200,053	202,458	1.2%
9 Information Systems	390,827	419,216	7.3%	358,275	386,338	7.8%
10 Town House	126,470	126,049	-0.3%	103,171	102,835	-0.3%
Total	\$ 2,245,787	\$ 2,303,063	2.6%	\$ 1,632,676	\$ 1,681,344	3.0%

Account Summary - Public Safety

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY11	FY12	%Δ	FY11	FY12	%Δ
11 Police Department	\$ 3,849,061	\$ 3,901,558	1.4%	\$ 3,772,614	\$ 3,825,111	1.4%
12 Fire Department	3,471,661	3,512,738	1.2%	3,431,256	3,506,738	2.2%
13 W. Concord Fire	40,443	36,779	-9.1%	40,443	36,779	-9.1%
14 Police and Fire Station	200,466	200,444	0.0%	200,466	200,444	0.0%
15 Emergency Management	12,810	12,810	0.0%	12,810	12,810	0.0%
16 Dog Officer	18,151	18,693	3.0%	18,151	18,693	3.0%
Total	\$ 7,592,592	\$ 7,683,022	1.2%	\$ 7,475,740	\$ 7,600,575	1.7%

Account Summary - Public Works

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY11	FY12	%Δ	FY11	FY12	%Δ
17a CPW Administration	\$ 319,332	\$ 319,353	0.0%	\$ 155,866	\$ 155,875	0.0%
17b Engineering	566,384	650,887	14.9%	294,141	361,968	23.1%
17c Highway Maintenance	1,130,425	1,141,417	1.0%	1,097,867	1,116,388	1.7%
17d Parks and Trees	637,827	678,613	6.4%	547,217	583,688	6.7%
17e Cemetery	212,235	234,545	10.5%	60,280	68,089	13.0%
18 Snow and Ice Removal	495,000	513,000	3.6%	495,000	513,000	3.6%
19 Street Lighting	50,540	50,540	0.0%	50,000	50,000	0.0%
20 Public Works Equipment	270,000	210,000	-22.2%	270,000	210,000	-22.2%
21 Drainage	205,000	215,000	4.9%	205,000	215,000	4.9%
22 Sidewalks	100,000	100,000	0.0%	100,000	100,000	0.0%
23 Road Improvements	627,984	628,000	0.0%	90,000	90,000	0.0%
24 133 and 135 Keyes Road	157,277	150,131	-4.5%	89,683	87,981	-1.9%
Total	\$ 4,772,004	\$ 4,891,486	2.5%	\$ 3,455,054	\$ 3,551,989	2.8%

Account Summary - Human Services

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY11	FY12	%Δ	FY11	FY12	%Δ
25 Library	\$ 1,754,302	\$ 1,789,307	2.0%	\$ 1,736,924	\$ 1,771,924	2.0%
26 Recreation Admin.	1,432,965	1,433,139	0.0%	88,644	88,644	0.0%
27 Hunt Recreation Center	100,712	107,778	7.0%	75,982	82,945	9.2%
28 HWCC	133,083	134,076	0.7%	133,083	134,076	0.7%
29 Council on Aging	291,798	296,834	1.7%	237,017	242,053	2.1%
30 Veterans	30,583	30,222	-1.2%	30,583	30,222	-1.2%
31 Ceremonies	23,483	23,540	0.2%	23,483	23,540	0.2%
32 Visitors' Center	25,962	22,854	-12.0%	25,962	22,854	-12.0%
Total	\$ 3,792,888	\$ 3,837,750	1.2%	\$ 2,351,678	\$ 2,396,258	1.9%

Account Summary - Unclassified

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY11	FY12	%Δ	FY11	FY12	%Δ
33 Town Employee Benefits	\$ 90,000	\$ 100,000	11.1%	\$ 90,000	\$ 100,000	11.1%
34 Reserve Fund	225,000	225,000	0.0%	225,000	225,000	0.0%
35 Salary Reserve	57,064 *	470,000	N/A	57,064	470,000	N/A
36 Land Fund	-	-	N/A	-	-	N/A
Total	\$ 372,064	\$ 795,000	113.7%	\$ 372,064	\$ 795,000	113.7%

* Original appropriation of \$350,000 in FY11; \$292,936 has been transferred to operating accounts as of 1/05/11.