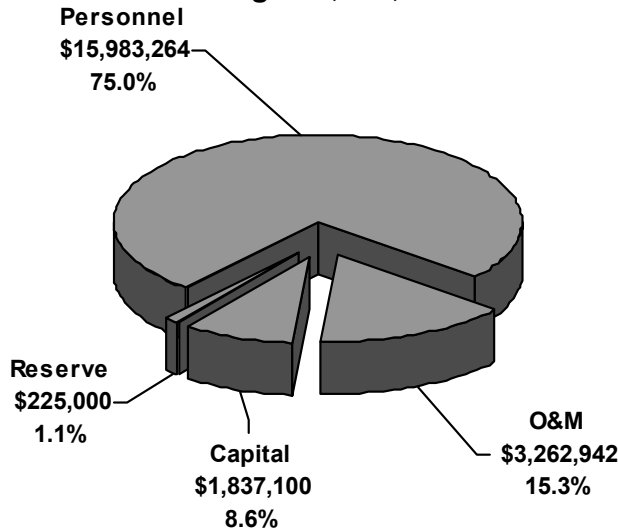


## **Section III**

### **Budget Detail – Town Government**

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**FY11 Town Government Expense Categories**  
**Totaling \$21,308,306**

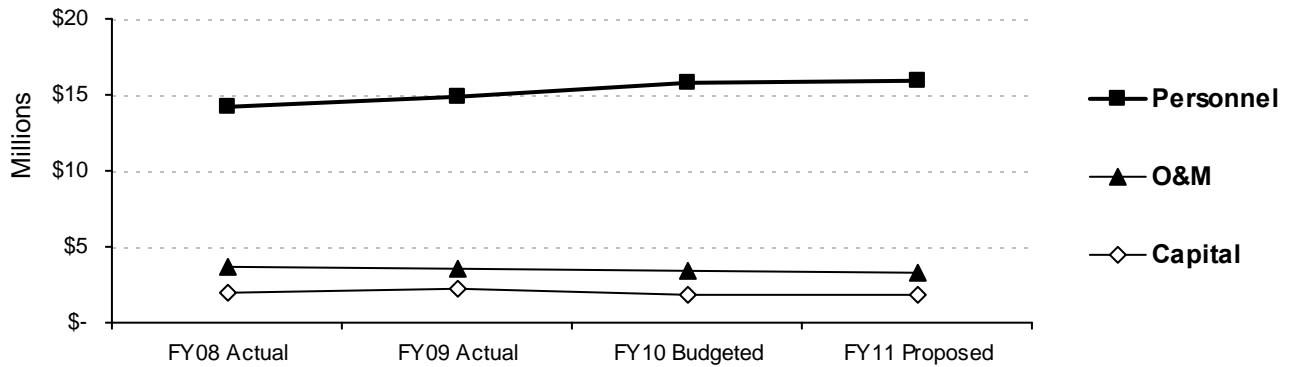


**Budget Highlights:**

- The FY11 Town Government appropriation represents no increase; the Town Governments FY10 appropriation also totaled \$17,352,013.
- Overall Personnel expenses are budgeted to increase by 1.0%.
- Overall Operations and Maintenance (O&M) expenses are budgeted to decrease by 6.0%.
- Overall Capital expenses are budgeted to increase by 0.8%.

*Note: Borrowing for the Road Improvement Program is not included in the discussion and analysis on this page.*

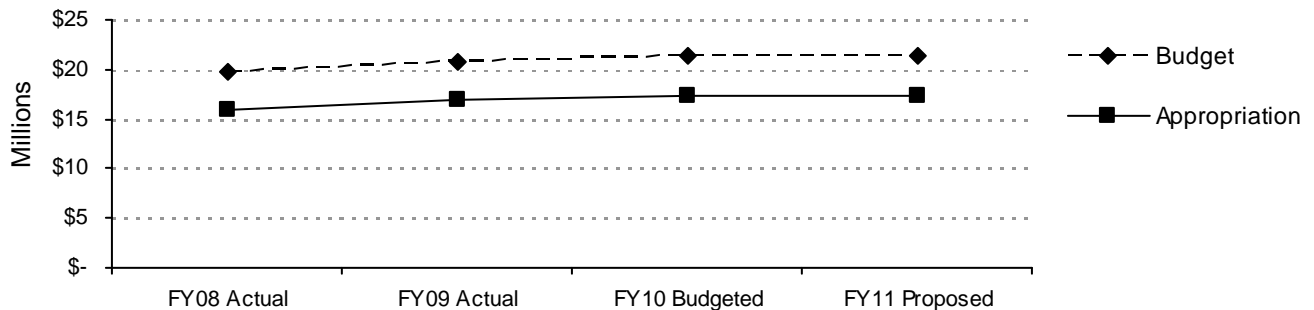
**Town Government - Expense Categories History**



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

In this FY11 budget, Personnel expense represent 75.0% of the total budget, O&M represents 15.3%, and Capital represents 8.6% (the Reserve Fund appropriation of \$225,000 represents the remaining 1.1%).

**Town Government - Budget and Appropriation History**



**Discussion:** The Town Government budget and appropriation have generally shown a slight trend upward, largely in response to increasing personnel costs. However, this FY11 budget holds the FY11 appropriation at the FY10 level.

**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 FY11 proposed staffing levels represent a drop in Full-Time Equivalents (FTEs) of 3.33 from FY10 budgeted levels. Total Town Government FTEs are proposed to drop from 237.75 to 234.43.*

The changes are as follows:

**Town Manager’s Office** – The Office Project Assistant position is no longer budgeted in FY11, resulting in a drop of 0.12 FTEs (equaling 250 hours).

**Human Resources** – The Office Assistant position is increased from 18 hrs./wk. to 24 hrs./wk. and is to be reclassified as a Department Clerk. Thus, the FTE count rises from 0.45 to 0.60, an increase of 0.15 FTEs.

**Elections** – In order to adequately staff 3 elections in FY11 (as opposed to 2 in FY10), Elections staffing is budgeted to increase by 0.40 FTEs (803 additional hours).

**Registrars** – The Office Assistant hours are reduced from 300 to 208, a drop of 92 hours or 0.04 FTEs.

**Natural Resources** – The White Pond Ranger hours have been eliminated, a drop of 312 hours or 0.15 FTEs.

**Inspections** – The Plumbing and Gas Inspector and the Electrical Inspector positions have each been reduced from 1,305 hours to 980 hours. The combined drop equals 650 hours or 0.31 FTEs.

**Town Clerk** – The Town Clerk’s limited and temporary status help has been reduced by 99 hours or 0.5 FTEs.

**Police** – One full-time Deputy Police Chief position (a vacancy) will not be funded in FY11, a drop of 1.0 FTEs.

**Engineering** – The full-time Engineering Aide position is reduced from 40 hrs./wk. to 20 hrs./wk. (or full-time for half the year), a drop of 0.50 FTEs.

**Parks and Trees** – Temporary/seasonal help is reduced from 3,940 hours to 3,722 hours, a drop of 218 hours in FY11 or 0.10 FTEs.

**Cemetery** - The full-time Cemetery Specialist position is reduced from 40 hrs./wk. to 20 hrs./wk. (or full-time for half the year), a drop of 0.50 FTEs.

**Library** – One full-time Building Maintenance Custodian position has been eliminated and replaced by the services of an outside contractor. This results in a drop of 1.0 FTEs.

**Recreation Administration** – One Recreation Supervisor position is reduced from 40 hrs./wk. to 36 hrs./wk., a drop of 0.10 FTEs.

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

Budget Unit	FY09 Budget	FY10 Budget	FY11 Proposed	FY10-FY11 Change
1a <b>Town Manager's Office</b>	6.25	6.10	5.98	-0.12
1b <b>Town-Wide Maintenance</b>	0.00	0.00	0.00	0.00
1c <b>Human Resources</b>	2.80	3.25	3.40	0.15
2 <b>Legal Services</b>	0.00	0.00	0.00	0.00
3a <b>Elections</b>	1.01	0.58	0.99	0.40
3b <b>Registrars</b>	0.14	0.14	0.10	-0.04
4 <b>Town Meeting and Reports</b>	0.14	0.00	0.00	0.00
5a <b>Planning</b>	4.00	4.00	4.00	0.00
5b <b>Board of Appeals</b>	1.00	1.00	1.00	0.00
5c <b>Natural Resources</b>	4.17	3.63	3.48	-0.15
5d <b>Inspections</b>	5.25	5.25	4.94	-0.31
5e <b>Health</b>	4.10	4.10	4.10	0.00
6 <b>141 Keyes Road</b>	0.50	0.50	0.50	0.00
7 <b>Finance Committee</b>	0.00	0.00	0.00	0.00
8a <b>Finance Administration</b>	5.19	5.00	5.00	0.00
8b <b>Treasurer-Collector</b>	5.00	5.00	5.00	0.00
8c <b>Town Accountant</b>	5.00	5.00	5.00	0.00
8d <b>Assessors</b>	4.00	4.00	4.00	0.00
8e <b>Town Clerk</b>	3.43	3.43	3.39	-0.05
9 <b>Information Systems</b>	2.13	2.00	2.00	0.00
10 <b>Town House</b>	1.00	1.00	1.00	0.00
11 <b>Police Department</b>	45.30	45.30	44.30	-1.00
12 <b>Fire Department</b>	39.50	39.00	39.00	0.00
13 <b>West Concord Fire Station</b>	0.00	0.00	0.00	0.00
14 <b>Police and Fire Station</b>	0.50	0.50	0.50	0.00
15 <b>Emergency Management</b>	0.00	0.00	0.00	0.00
16 <b>Dog Officer</b>	0.00	0.00	0.00	0.00
17a <b>CPW Administration</b>	3.87	4.00	4.00	0.00
17b <b>Engineering</b>	7.23	7.10	6.60	-0.50
17c <b>Highway Maintenance</b>	13.26	12.80	12.80	0.00
17d <b>Parks and Trees</b>	9.55	9.55	9.45	-0.10
17e <b>Cemetery</b>	2.81	2.81	2.31	-0.50
18 <b>Snow and Ice Removal</b>	1.82	1.82	1.82	0.00
19 <b>Street Lighting</b>	0.00	0.00	0.00	0.00
20 <b>Public Works Equipment</b>	0.00	0.00	0.00	0.00
21 <b>Drainage</b>	0.00	0.00	0.00	0.00
22 <b>Sidewalks</b>	0.00	0.00	0.00	0.00
23 <b>Road Improvements</b>	0.00	0.00	0.00	0.00
24 <b>133 and 135 Keyes Road</b>	1.00	1.00	1.00	0.00
25 <b>Library</b>	25.68	25.82	24.82	-1.00
26 <b>Recreation Administration</b>	25.37	25.47	25.37	-0.10
27 <b>Hunt Recreation Center</b>	1.00	1.00	1.00	0.00
28 <b>Harvey Wheeler Community</b>	1.38	1.38	1.38	0.00
29 <b>Council on Aging</b>	5.78	5.83	5.83	0.00
30 <b>Veterans' Services</b>	0.38	0.38	0.38	0.00
31 <b>Ceremonies</b>	0.00	0.00	0.00	0.00
32 <b>Visitors' Center</b>	0.00	0.00	0.00	0.00
<b>Totals</b>	<b><u>239.55</u></b>	<b><u>237.75</u></b>	<b><u>234.43</u></b>	<b><u>-3.33</u></b>

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

	FY08 Actual	FY09 Actual	FY10 Budget	FY11 Proposed
<b>General Government</b>				
Personnel	\$ 1,610,854.55	\$ 1,702,150.42	\$ 1,888,109.00	\$ 1,873,345.00
O&M	684,808.48	498,058.64	552,402.00	502,025.00
Capital	158,749.63	164,269.88	219,000.00	195,000.00
Subtotal	\$ 2,454,412.66	\$ 2,364,478.94	\$ 2,659,511.00	\$ 2,570,370.00
<b>Finance &amp; Administration</b>				
Personnel	\$ 1,203,010.69	\$ 1,279,471.80	\$ 1,499,099.00	\$ 1,513,813.00
O&M	448,519.51	585,050.86	640,618.00	567,904.00
Capital	148,422.70	224,596.07	130,000.00	138,000.00
Subtotal	\$ 1,799,952.90	\$ 2,089,118.73	\$ 2,269,717.00	\$ 2,219,717.00
<b>Public Safety</b>				
Personnel	\$ 6,115,136.57	\$ 6,493,919.88	\$ 6,763,276.00	\$ 6,626,693.00
O&M	565,656.99	522,304.70	568,835.00	556,699.00
Capital	224,340.54	410,183.35	176,000.00	225,000.00
Subtotal	\$ 6,905,134.10	\$ 7,426,407.93	\$ 7,508,111.00	\$ 7,408,392.00
<b>Public Works</b>				
Personnel	\$ 2,266,242.92	\$ 2,266,681.82	\$ 2,455,876.00	\$ 2,396,626.00
O&M	1,219,629.48	1,179,765.82	1,037,529.00	1,053,949.00
Capital	1,321,962.94	1,386,834.66	1,279,630.00	1,261,600.00
Subtotal	\$ 4,807,835.34	\$ 4,833,282.30	\$ 4,773,035.00	\$ 4,712,175.00
<b>Human Services</b>				
Personnel	\$ 2,882,130.19	\$ 3,038,062.25	\$ 3,139,442.00	\$ 3,132,787.00
O&M	759,853.96	793,695.71	656,157.00	582,365.00
Capital	68,493.73	102,549.49	17,500.00	17,500.00
Subtotal	\$ 3,710,477.88	\$ 3,934,307.45	\$ 3,813,099.00	\$ 3,732,652.00
<b>Unclassified</b>				
Personnel	\$ 51,915.00	\$ 81,848.00	\$ 76,250.00	\$ 440,000.00
O&M	-	-	15,000.00	-
Capital	-	-	-	-
Reserve	-	-	225,000.00	225,000.00
Subtotal	\$ 51,915.00	\$ 81,848.00	\$ 316,250.00	\$ 665,000.00
<b>Town Government Total</b>	<b>\$ 19,729,727.88</b>	<b>\$ 20,729,443.35</b>	<b>\$ 21,339,723.00</b>	<b>\$ 21,308,306.00</b>

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

	FY10 Budgeted	% of Budget	FY11 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 17,352,013	81.3%	\$ 17,352,013	81.4%	0.0%
Light Fund	332,232	1.6%	326,810	1.5%	-1.6%
Water Fund	518,410	2.4%	508,072	2.4%	-2.0%
Sewer Fund	176,915	0.8%	174,597	0.8%	-1.3%
Swim and Fitness Center	56,014	0.3%	58,306	0.3%	4.1%
Solid Waste Disposal Fund	115,753	0.5%	112,809	0.5%	-2.5%
Parking Meter Fund	114,299	0.5%	115,606	0.5%	1.1%
Recreation	44,464	0.2%	44,353	0.2%	-0.2%
Cemetery	165,211	0.8%	161,083	0.8%	-2.5%
Retirement	94,043	0.4%	95,217	0.4%	1.2%
Misc.	2,370,369	11.1%	2,359,440	11.1%	-0.5%
<b>Totals</b>	<b>\$ 21,339,723</b>	<b>100.0%</b>	<b>\$ 21,308,306</b>	<b>100.0%</b>	<b>-0.1%</b>

**Account Summary - General Government**

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY10	FY11	%Δ	FY10	FY11	%Δ
1a Town Manager's Office	\$ 576,195	\$ 550,541	-4.5%	\$ 308,507	\$ 286,423	-7.2%
1b Town-Wide Building	135,000	150,000	11.1%	135,000	150,000	11.1%
1c Human Resources	243,130	242,271	-0.4%	158,141	152,539	-3.5%
2 Legal Services	250,000	225,000	-10.0%	250,000	225,000	-10.0%
3a Elections	23,706	37,232	57.1%	23,706	33,524	41.4%
3b Registrars	12,694	10,805	-14.9%	10,062	8,328	-17.2%
4 Meeting and Reports	77,800	77,800	0.0%	77,800	77,800	0.0%
5a Planning	335,764	293,325	-12.6%	273,103	230,669	-15.5%
5b Board of Appeals	46,026	46,026	0.0%	46,026	46,026	0.0%
5c Natural Resources	236,715	245,623	3.8%	193,913	202,013	4.2%
5d Inspections	355,133	336,585	-5.2%	355,133	336,585	-5.2%
5e Health	295,894	292,674	-1.1%	228,778	225,881	-1.3%
6 141 Keyes Road	71,454	62,488	-12.5%	71,454	62,488	-12.5%
<b>Total</b>	<b>\$ 2,659,511</b>	<b>\$ 2,570,370</b>	<b>-3.4%</b>	<b>\$ 2,131,623</b>	<b>\$ 2,037,276</b>	<b>-4.4%</b>

**Account Summary - Finance and Administration**

Accounts	<u>Budget</u>			<u>Appropriation</u>		
	FY10	FY11	%Δ	FY10	FY11	%Δ
7 Finance Committee	\$ 3,100	\$ 3,100	0.0%	\$ 3,100	\$ 3,100	0.0%
8a Finance Administration	436,419	386,788	-11.4%	267,785	233,611	-12.8%
8b Treasurer-Collector	424,576	426,121	0.4%	243,115	239,952	-1.3%
8c Town Accountant	334,333	333,796	-0.2%	125,940	125,752	-0.1%
8d Assessors	381,937	355,655	-6.9%	381,937	355,655	-6.9%
8e Town Clerk	202,016	199,497	-1.2%	206,434	196,497	-4.8%
9 Information Systems	377,811	389,246	3.0%	349,089	357,089	2.3%
10 Town House	109,525	125,514	14.6%	94,591	102,406	8.3%
<b>Total</b>	<b>\$ 2,269,717</b>	<b>\$ 2,219,717</b>	<b>-2.2%</b>	<b>\$ 1,671,991</b>	<b>\$ 1,614,062</b>	<b>-3.5%</b>

**Account Summary - Public Safety**

Accounts	Budget			Appropriation		
	FY10	FY11	%Δ	FY10	FY11	%Δ
11 Police Department	\$ 3,815,508	\$ 3,776,691	-1.0%	\$ 3,741,748	\$ 3,702,146	-1.1%
12 Fire Department	3,398,503	3,360,225	-1.1%	3,323,137	3,322,820	0.0%
13 W. Concord Fire	47,594	40,443	-15.0%	47,594	40,443	-15.0%
14 Police and Fire Station	215,545	200,072	-7.2%	215,545	200,072	-7.2%
15 Emergency Management	12,810	12,810	0.0%	12,810	12,810	0.0%
16 Dog Officer	18,151	18,151	0.0%	18,151	18,151	0.0%
<b>Total</b>	<b>\$ 7,508,111</b>	<b>\$ 7,408,392</b>	<b>-1.3%</b>	<b>\$ 7,358,985</b>	<b>\$ 7,296,442</b>	<b>-0.8%</b>

**Account Summary - Public Works**

Accounts	Budget			Appropriation		
	FY10	FY11	%Δ	FY10	FY11	%Δ
17a CPW Administration	\$ 310,924	\$ 310,909	0.0%	\$ 151,702	\$ 151,695	0.0%
17b Engineering	582,761	556,985	-4.4%	313,123	286,218	-8.6%
17c Highway Maintenance	1,123,486	1,116,487	-0.6%	1,098,245	1,084,327	-1.3%
17d Parks and Trees	647,779	629,350	-2.8%	555,077	538,740	-2.9%
17e Cemetery	232,631	210,064	-9.7%	67,420	59,520	-11.7%
18 Snow and Ice Removal	455,000	495,000	8.8%	455,000	495,000	8.8%
19 Street Lighting	64,500	50,540	-21.6%	64,120	50,000	-22.0%
20 Public Works Equipment	278,000	270,000	-2.9%	278,000	270,000	-2.9%
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	606,630	611,600	0.8%	85,000	90,000	5.9%
24 133 and 135 Keyes Road	166,324	156,240	-6.1%	94,763	89,040	-6.0%
<b>Total</b>	<b>\$ 4,773,035</b>	<b>\$ 4,712,175</b>	<b>-1.3%</b>	<b>\$ 3,467,450</b>	<b>\$ 3,419,540</b>	<b>-1.4%</b>



**Account Summary - Human Services**

Accounts	Budget			Appropriation		
	FY10	FY11	%Δ	FY10	FY11	%Δ
25 Library	\$ 1,798,544	\$ 1,728,688	-3.9%	\$ 1,781,235	\$ 1,711,379	-3.9%
26 Recreation Admin.	1,427,907	1,422,853	-0.4%	97,538	86,940	-10.9%
27 Hunt Recreation Center	100,981	99,903	-1.1%	76,281	75,173	-1.5%
28 HWCC	132,381	132,144	-0.2%	132,381	132,144	-0.2%
29 Council on Aging	266,593	269,541	1.1%	231,586	234,534	1.3%
30 Veterans	31,668	30,222	-4.6%	31,668	30,222	-4.6%
31 Ceremonies	23,650	23,483	-0.7%	23,650	23,483	-0.7%
32 Visitors' Center	31,375	25,818	-17.7%	31,375	25,818	-17.7%
Total	\$ 3,813,099	\$ 3,732,652	-2.1%	\$ 2,405,714	\$ 2,319,693	-3.6%

**Account Summary - Unclassified**

Accounts	Budget			Appropriation		
	FY10	FY11	%Δ	FY10	FY11	%Δ
33 Town Employee Benefits	\$ 72,000	\$ 90,000	25.0%	\$ 72,000	\$ 90,000	25.0%
34 Reserve Fund	225,000	225,000	0.0%	225,000	225,000	0.0%
35 Salary Reserve	4,250 *	350,000	N/A	4,250	350,000	N/A
36 Land Fund	15,000	-	-100.0%	15,000	-	-100.0%
Total	\$ 316,250	\$ 665,000	110.3%	\$ 316,250	\$ 665,000	110.3%

\* Original appropriation of \$300,000 in FY10; \$295,750 has been transferred to operating accounts as of 1/29/10.