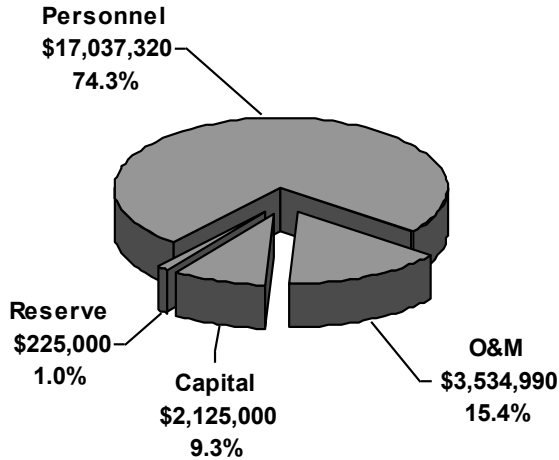


Section III

Budget Detail – Town Government

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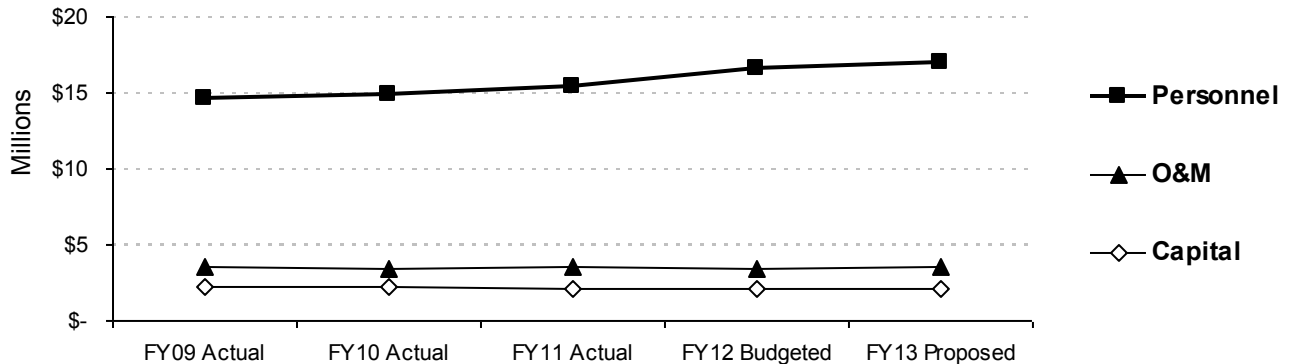
Town Government Expense Categories
Totaling \$22,922,310



Budget Highlights:

- The FY13 Town Government Appropriated Budget is \$18,724,013. After including funds transferred in by the Town's Enterprise Funds and other sources, the Total Budget is \$22,922,930.
- The FY13 Appropriated Budget is proposed to increase \$600,000 or 3.3%, with personnel expenses increasing by 2.7%, operations and maintenance (O&M) by 6.5%, and capital expense by 3.3%.
- The FY13 Total Budget is proposed to increase by \$566,043 or 2.5%, with personnel expenses increasing by 2.0%, O&M by 5.2%, and capital expenses by 2.4%.

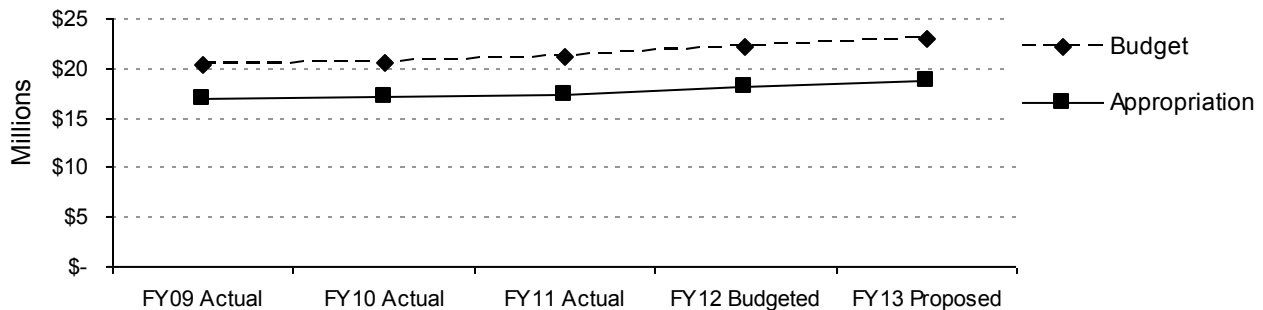
Town Government - Expense Categories History



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

In this FY13 budget, Personnel expense represent 74.3% of the total budget, O&M represents 15.4%, and Capital represents 9.3% (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 FY13 proposed staffing levels represent an increase in Full-Time Equivalents (FTEs) of 0.40 over FY12 budgeted levels. Total Town Government FTEs are proposed to rise from to 238.32 to 238.72.

The changes are as follows:

Human Resources – The part-time Human Resources Director (0.80 FTEs in FY12) has been moved to a full-time position (1.00 FTEs), resulting in an increase of 0.20 FTEs.

Town-Wide Building Maintenance- The services of the Town Electrician are no longer being paid directly out of this account, resulting in a decrease of 0.35 FTEs.

Elections – In order to adequately staff 3 elections in FY13 (as opposed to 2 in FY12), Elections staffing is budgeted to increase by 0.31 FTEs (647 more hours).

Town Accountant – The 20 hour-per-week half-time Assistant Town Account has been increased to a 25 hour-per-week position; resulting in an increase of 0.13 FTEs.

Engineering – The temporary GIS position is not being funded in FY13, resulting in a decrease of 0.10 FTEs.

Cemetery – The full-time Cemetery Specialist position (1.0 FTE) is no longer being funded in FY13. To provide coverage for this position, temporary status hours will increase by 1040 hours, resulting in an increase of 0.50 FTEs. As a result of these two personnel changes, the Cemetery account will decrease its total FTEs by 0.50 in FY13.

Library - In the spring of 2011, the newly renovated Fowler Branch Library reopened with double the square footage. This increase in service area from one floor to two necessitates additional staffing. This will increase the Library staff by 0.22 FTEs.

Recreation Administration - The hours for the Recreation Supervisors have decreased from 2.90 FTEs to 2.48 FTEs.

Council on Aging – Hours have increased for Van Drivers from 2221 to 2548 (+0.16 FTEs), as well as for the Office Assistant position from 726 to 1869 (+0.55 FTEs).

Town Government Full-Time Equivalents (FTEs) Detail

Budget Unit	FY11 Budget	FY12 Budget	FY13 Proposed	FY12-FY13 Change
1a Town Manager's Office	5.01	5.48	5.48	0.00
1b Human Resources	3.40	3.40	3.60	0.20
1c Town-Wide Maintenance	1.35	1.35	1.00	-0.35
1d Energy Conservation	0.00	0.00	0.00	0.00
2 Legal Services	0.00	0.00	0.00	0.00
3a Elections	0.89	0.58	0.89	0.31
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	4.00	4.00	4.00	0.00
5b Board of Appeals	1.00	1.00	1.00	0.00
5c Natural Resources	3.48	3.91	3.91	0.00
5d Inspections	4.94	4.94	4.94	0.00
5e Health	4.11	4.11	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	5.13	0.13
8d Assessors	4.00	4.00	4.00	0.00
8e Town Clerk	3.39	3.43	3.43	0.00
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	44.30	45.30	45.30	0.00
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	6.60	7.10	7.00	-0.10
17c Highway Maintenance	12.80	12.80	12.80	0.00
17d Parks and Trees	9.45	9.52	9.58	0.06
17e Cemetery	2.31	2.81	2.31	-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	24.82	25.32	25.54	0.22
26 Recreation Administration	25.37	25.37	24.95	-0.42
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	6.22	7.08	0.86
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>234.72</u>	<u>238.32</u>	<u>238.72</u>	<u>0.40</u>

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

	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Proposed
General Government				
Personnel	\$ 1,735,919.19	\$ 1,727,753.21	\$ 1,953,499.00	\$ 1,995,333.00
O&M	536,433.18	497,518.11	518,317.00	517,608.00
Capital	216,874.45	236,506.11	185,302.00	235,000.00
Subtotal	\$ 2,489,226.82	\$ 2,461,777.43	\$ 2,657,118.00	\$ 2,747,941.00
Finance & Administration				
Personnel	\$ 1,304,201.43	\$ 1,316,487.05	\$ 1,641,822.00	\$ 1,631,334.00
O&M	639,770.30	593,298.05	596,047.00	693,588.00
Capital	180,869.38	201,035.15	151,000.00	170,000.00
Subtotal	\$ 2,124,841.11	\$ 2,110,820.25	\$ 2,388,869.00	\$ 2,494,922.00
Public Safety				
Personnel	\$ 6,462,326.55	\$ 6,629,820.69	\$ 7,019,114.00	\$ 6,996,564.00
O&M	513,832.80	581,768.60	550,473.00	571,307.00
Capital	390,186.69	289,086.89	240,000.00	211,000.00
Subtotal	\$ 7,366,346.04	\$ 7,500,676.18	\$ 7,809,587.00	\$ 7,778,871.00
Public Works				
Personnel	\$ 2,358,229.39	\$ 2,392,629.32	\$ 2,569,966.00	\$ 2,562,901.00
O&M	1,000,880.90	1,121,930.68	1,092,083.00	1,122,846.00
Capital	1,399,271.38	1,331,056.97	1,482,171.00	1,486,500.00
Subtotal	\$ 4,758,381.67	\$ 4,845,616.97	\$ 5,144,220.00	\$ 5,172,247.00
Human Services				
Personnel	\$ 2,953,952.87	\$ 2,917,486.97	\$ 3,285,291.57	\$ 3,291,188.00
O&M	773,560.63	722,335.43	604,778.00	619,641.00
Capital	77,428.94	79,952.61	17,500.00	22,500.00
Subtotal	\$ 3,804,942.44	\$ 3,719,775.01	\$ 3,907,569.57	\$ 3,933,329.00
Unclassified				
Personnel	\$ 71,855.86	\$ 464,260.00	\$ 223,903.43	\$ 560,000.00
O&M	15,000.00	-	-	10,000.00
Capital	-	-	-	-
Reserve	-	-	225,000.00	225,000.00
Subtotal	\$ 86,855.86	\$ 464,260.00	\$ 448,903.43	\$ 795,000.00
Town Government Total \$ 20,630,593.94 \$ 21,102,925.84 \$ 22,356,267.00 \$ 22,922,310.00				

Town Government (Accounts 1 - 36) - Funding Plan

	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 18,124,013	81.1%	\$ 18,724,013	81.7%	3.3%
Light Fund	361,236	1.6%	384,225	1.7%	6.4%
Water Fund	539,386	2.4%	543,120	2.4%	0.7%
Sewer Fund	185,414	0.8%	186,417	0.8%	0.5%
Swim and Fitness Center	62,678	0.3%	64,764	0.3%	3.3%
Solid Waste Disposal Fund	119,351	0.5%	120,352	0.5%	0.8%
Parking Meter Fund	120,194	0.5%	120,597	0.5%	0.3%
Recreation	45,088	0.2%	41,572	0.2%	-7.8%
Cemetery	171,271	0.8%	144,348	0.6%	-15.7%
Retirement	106,252	0.5%	106,464	0.5%	0.2%
Misc.	2,521,384	11.3%	2,486,438	10.8%	-1.4%
Totals	\$ 22,356,267	100.0%	\$ 22,922,310	100.0%	2.5%

Account Summary - General Government

Accounts	Budget			Appropriation		
	FY12	FY13	%Δ	FY12	FY13	%Δ
1a Town Manager's Office	\$ 528,886	\$ 535,406	1.2%	\$ 304,333	\$ 306,623	0.8%
1b Human Resources	281,728	303,288	7.7%	175,020	188,855	7.9%
1c Town-Wide Building	160,302	170,000	6.0%	160,302	170,000	6.0%
1d Resource Sustainability	-	25,000	0.0%	-	25,000	N/A
2 Legal Services	225,000	225,000	0.0%	225,000	225,000	0.0%
3a Elections	28,988	41,071	41.7%	27,134	37,168	37.0%
3b Registrars	10,673	10,641	-0.3%	8,206	8,078	-1.6%
4 Meeting and Reports	77,800	77,800	0.0%	77,800	77,800	0.0%
5a Planning	314,942	311,728	-1.0%	246,954	244,286	-1.1%
5b Board of Appeals	52,749	52,389	-0.7%	52,749	52,389	-0.7%
5c Natural Resources	242,135	252,331	4.2%	195,109	205,267	5.2%
5d Inspections	355,174	357,335	0.6%	355,174	357,335	0.6%
5e Health	312,328	314,539	0.7%	242,200	244,188	0.8%
6 141 Keyes Road	66,413	71,413	7.5%	66,413	71,413	7.5%
Total	\$ 2,657,118	\$ 2,747,941	3.4%	\$ 2,136,394	\$ 2,213,402	3.6%

Account Summary - Finance and Administration

Accounts	Budget			Appropriation		
	FY12	FY13	%Δ	FY12	FY13	%Δ
7 Finance Committee	\$ 3,100	\$ 3,100	0.0%	\$ 3,100	\$ 3,100	0.0%
8a Finance Administration	420,299	404,370	-3.8%	253,719	244,169	-3.8%
8b Treasurer-Collector	444,483	450,252	1.3%	250,066	252,888	1.1%
8c Town Accountant	350,339	359,264	2.5%	127,389	133,514	4.8%
8d Assessors	379,682	377,697	-0.5%	379,682	377,697	-0.5%
8e Town Clerk	212,724	213,800	0.5%	209,724	210,800	0.5%
9 Information Systems	448,972	562,654	25.3%	408,655	503,986	23.3%
10 Town House	129,270	123,785	-4.2%	105,412	101,023	-4.2%
Total	\$ 2,388,869	\$ 2,494,922	4.4%	\$ 1,737,747	\$ 1,827,177	5.1%

Account Summary - Public Safety

Accounts	Budget			Appropriation		
	FY112	FY123	%Δ	FY12	FY13	%Δ
11 Police Department	\$ 3,945,784	\$ 3,953,866	0.2%	\$ 3,869,337	\$ 3,876,859	0.2%
12 Fire Department	3,594,000	3,539,608	-1.5%	3,588,000	3,533,608	-1.5%
13 W. Concord Fire	36,779	35,515	-3.4%	36,779	35,515	-3.4%
14 Police and Fire Station	201,521	218,007	8.2%	201,521	218,007	8.2%
15 Emergency Management	12,810	12,810	0.0%	12,810	12,810	0.0%
16 Dog Officer	18,693	19,065	2.0%	18,693	19,065	2.0%
Total	\$ 7,809,587	\$ 7,778,871	-0.4%	\$ 7,727,140	\$ 7,695,864	-0.4%

Account Summary - Public Works

Accounts	Budget			Appropriation		
	FY12	FY13	%Δ	FY12	FY13	%Δ
17a CPW Administration	\$ 333,970	\$ 333,600	-0.1%	\$ 163,120	\$ 162,802	-0.2%
17b Engineering	669,840	627,586	-6.3%	378,032	339,000	-10.3%
17c Highway Maintenance	1,168,197	1,193,705	2.2%	1,142,508	1,167,769	2.2%
17d Parks and Trees	693,333	681,768	-1.7%	598,408	586,843	-1.9%
17e Cemetery	237,338	201,302	-15.2%	69,067	59,954	-13.2%
18 Snow and Ice Removal	513,000	525,000	2.3%	513,000	525,000	2.3%
19 Street Lighting	72,540	65,200	-10.1%	72,000	64,624	-10.2%
20 Public Works Equipment	210,000	296,500	41.2%	210,000	296,500	41.2%
21 Drainage	215,000	205,000	-4.7%	215,000	205,000	-4.7%
22 Sidewalks	100,000	100,000	0.0%	100,000	100,000	0.0%
23 Road Improvements	779,671	780,000	0.0%	90,000	90,000	0.0%
24 133 and 135 Keyes Road	151,331	162,586	7.4%	88,725	94,982	7.1%
Total	\$ 5,144,220	\$ 5,172,247	0.5%	\$ 3,639,860	\$ 3,692,474	1.4%

Account Summary - Human Services

Accounts	Budget			Appropriation		
	FY12	FY13	%Δ	FY12	FY13	%Δ
25 Library	\$ 1,845,934	\$ 1,877,082	1.7%	\$ 1,828,512	\$ 1,854,082	1.4%
26 Recreation Admin.	1,443,000	1,425,096	-1.2%	92,555	92,555	0.0%
27 Hunt Recreation Center	109,214	103,048	-5.6%	84,381	82,119	-2.7%
28 HWCC	135,972	137,934	1.4%	135,972	137,934	1.4%
29 Council on Aging	296,834	312,695	5.3%	242,053	255,932	5.7%
30 Veterans	30,222	30,468	0.8%	30,222	30,468	0.8%
31 Ceremonies	23,540	23,800	1.1%	23,540	23,800	1.1%
32 Visitors' Center	22,854	23,206	1.5%	22,854	23,206	1.5%
Total	\$ 3,907,570	\$ 3,933,329	0.7%	\$ 2,460,089	\$ 2,500,096	1.6%

Account Summary - Unclassified

Accounts	Budget			Appropriation		
	FY12	FY13	%Δ	FY12	FY13	%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	97,783	460,000	N/A	97,783	460,000	N/A
36 Land Fund	-	10,000	N/A	-	10,000	N/A
Total	\$ 422,783	\$ 795,000	88.0%	\$ 422,783	\$ 795,000	88.0%

* Original appropriation of \$470,000 in FY12; \$372,217 has been transferred to operating accounts as of 1/05/12.