

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 no change in operating cost from that of the FY14 budget.

Expenditure Summary

	FY12 Actual	FY13 Actual	FY14 Budgeted	FY15 Proposed
General Fund	\$ 3,100	\$ 2,711	\$ 3,410	\$ 3,410
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,100	\$ 2,711	\$ 3,410	\$ 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 30th 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 2013, the Finance Committee met 24 times:

- 14 regular meetings (plus 5 Finance Committee Guidelines subcommittee meetings);
- 5 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, 2013 of budget guidelines for the FY15 budget year commencing July 1, 2014.

Expenditure Detail					
	Previous Fiscal Years			FY15 Proposed	
	FY12 Actual	FY13 Actual	FY14 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	2,500	2,345	2,760	2,760	2,760
Supplies	289	-	300	300	300
Other Charges	311	366	350	350	350
Capital Outlay	-	-	-	-	-
Totals	<u>\$ 3,100</u>	<u>\$ 2,711</u>	<u>\$ 3,410</u>	<u>\$ 3,410</u>	<u>\$ 3,410</u>

Funding Plan					
	FY14 Budgeted	% of Budget	FY15 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 3,410	100.00%	\$ 3,410	100.00%	0.00%
Totals	<u>\$ 3,410</u>	100.00%	<u>\$ 3,410</u>	100.00%	0.00%

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 0.4% decrease in operating cost from that of the FY14 budget.
- Personnel costs account for 95% of the proposed budget in FY15. These costs go to cover the salaries of the Finance Director, Budget and Purchasing Administrator, Assistant Treasurer, Budget Analyst, and Finance Assistant.
- The Purchased Services accounts are proposed to increase as a result of funding the biennial Citizen Survey (\$4,151) and security improvement at the 1st floor of the Town House (\$2,000).
- Exactly 40% of the FY15 total costs are paid for by Other Funds (primarily Enterprise Funds), which use the financial and administrative services of the Finance Administration Division.

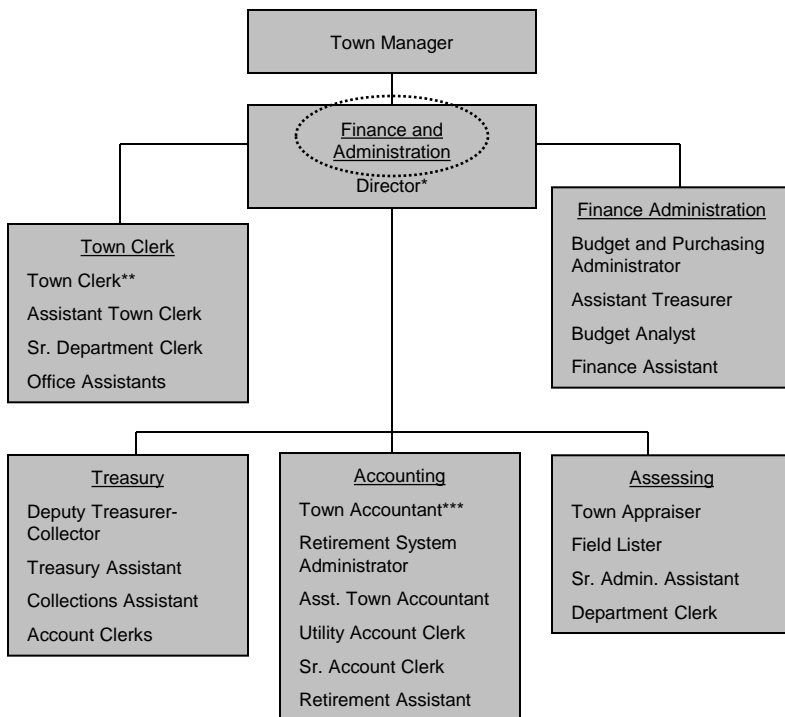
Expenditure Summary

	FY12 Actual	FY13 Actual	FY14 Budgeted	FY15 Proposed
General Fund	\$ 244,079	\$ 253,264	\$ 265,933	\$ 264,659
Other Funds	\$ 166,579	\$ 168,750	\$ 177,314	\$ 176,470
Total Expenditures	\$ 410,658	\$ 422,014	\$ 443,247	\$ 441,129

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.

FINANCE & ADMINISTRATION: Finance Administration

Item 8A

Expenditure Detail					
	Previous Fiscal Years			FY15 Proposed	
	FY12 Actual	FY13 Actual	FY14 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 390,198	\$ 379,669	\$ 431,012	\$ 421,093	\$ 421,093
Purchased Services	7,314	9,289	2,885	11,635	9,786
Supplies	3,471	2,199	2,850	2,500	2,500
Other Charges	6,707	7,676	6,500	7,750	7,750
Capital Outlay	2,968	23,181	-	-	-
Totals	\$ 410,658	\$ 422,014	\$ 443,247	\$ 442,978	\$ 441,129

Funding Plan					
	FY14 Budgeted	% of Budget	FY15 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 265,933	60.00%	\$ 264,659	60.00%	-0.48%
Light Fund	44,327	10.00%	44,116	10.00%	-0.48%
Water Fund	70,922	16.00%	70,583	16.00%	-0.48%
Sewer Fund	17,732	4.00%	17,648	4.00%	-0.47%
Solid Waste Fund	8,867	2.00%	8,825	2.00%	-0.47%
Swim and Fitness Fund	8,867	2.00%	8,825	2.00%	-0.47%
Parking Meter Fund	17,732	4.00%	17,648	4.00%	-0.47%
Town Trust Fund	8,867	2.00%	8,825	2.00%	-0.47%
Totals	\$ 443,247	100.00%	\$ 441,129	100.00%	-0.48%

Capital Outlay Plan							
Ref. #	Description	FY14 Budgeted	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed	FY19 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY14 Budgeted		FY15 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Finance Director	1.00	\$ 149,164	1.00	\$ 149,164
	Budget and Purchasing Administrator	1.00	88,442	1.00	88,442
	Assistant Treasurer	1.00	67,486	1.00	67,486
	Budget Analyst	1.00	61,120	1.00	50,400
	Finance Assistant	1.00	60,900	1.00	61,701
	Sub Total	<u>5.00 FTEs</u>	\$ 427,112	<u>5.00 FTEs</u>	\$ 417,193
5157	Car Allowance	N/A	\$ 3,900	N/A	\$ 3,900
	Total	<u>5.00 FTEs</u>	<u>\$ 431,012</u>	<u>5.00 FTEs</u>	<u>\$ 421,093</u>

Program Implementation

- The proposed FY15 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 Donations.
- 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 April 2011, 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 and employee benefits administration for both active and retired employees. In addition, the Assistant Treasurer serves as backup to the Deputy Treasurer / Collector and acts as Division Manager and supervisor in his or her absence.
- Other non-Personnel expenditures reflex an increase of \$6,901 in Purchased Services which is comprised of funding the biennial Citizen Survey (\$4,151) and security improvements on the 1st floor of the Town House (\$2,000). Other purchased Services include resources for telephone and telephone maintenance, staff training, book binding, and advertising. Items covered by Supplies are for office supplies, stationery, books and publications. The Other Charges and Expenses category funds membership dues, conference registrations, and travel expenditures.

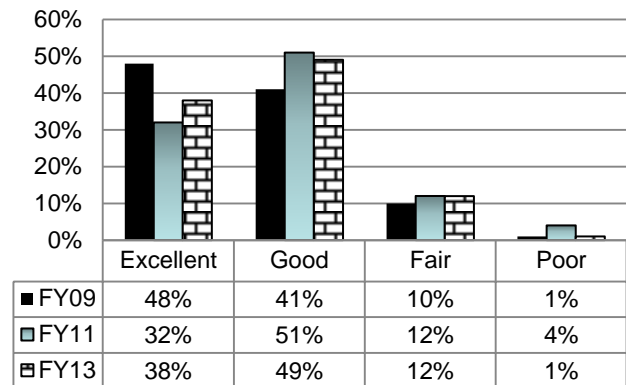
Goal: To ensure the Finance Dept. services are cost-effective, and of the highest quality.

Objective: To measure citizen satisfaction with Finance Department services

Measure: A telephone survey of at least 300 randomly selected Concord residents that provides a statistically significant result.

Trend: Residents have been generally satisfied with the quality and level of services that the Finance Department provides for the town.

Ratings of Services Provided by the Finance Department



Goal: To ensure the long-term financial success of Concord through sound financial management

Objective: To have a high quality bond rating to be able to borrow at a favorable interest rate

Measure: Bond Rating

Target: Moody's Investors Services Aaa bond rating

Benchmark: Moody's Aaa bond rating is the highest quality rating with the lowest level of credit risk

Trend: Since FY06 Concord has been able to maintain a Moody's Aaa rating which demonstrates financial stability and ability to borrow at the best rate

Moody's Bond Rating for Concord

FY09	FY10	FY11	FY12	FY13
Aaa	Aaa	Aaa	Aaa	Aaa

Goal: To ensure financial flexibility

Objective: To have strong enough reserves to provide a buffer for potential economic downturns or emergencies

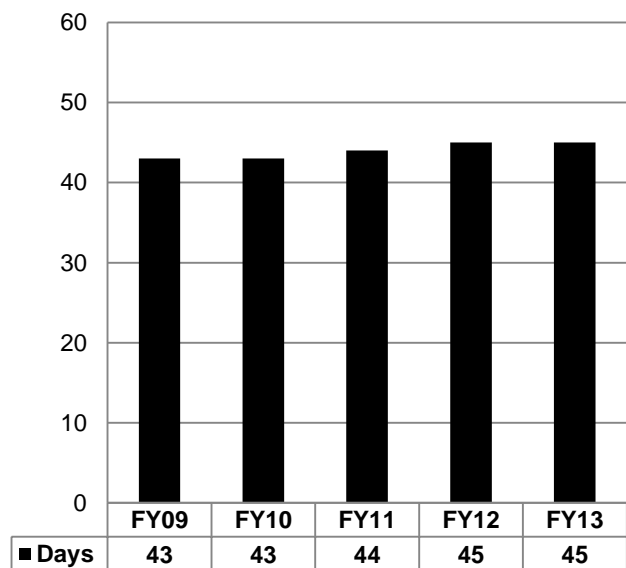
Measure: Reserves as a % of Total Expenditures

Target: To have 60 days worth of Total Expenditures in the Unassigned Fund Balance.

Benchmark: GFOA Best Practice standard to have an Unassigned Fund Balance equal to or greater than 2 months of Expenditures

Trend: The Town has maintained a steady reserves to protect against any unforeseen emergency.

of Days Worth of Total Expenditures in Unassigned Fund Balance



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 1.6% increase in operating cost from that of the FY14 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.

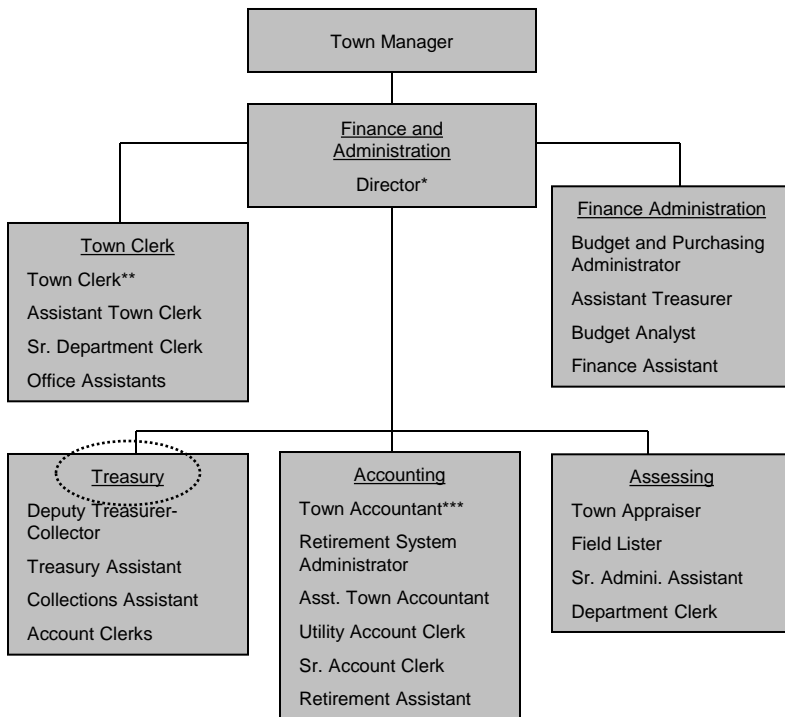
Expenditure Summary

	FY12 Actual	FY13 Actual	FY14 Budgeted	FY15 Proposed
General Fund	\$ 249,367	\$ 255,591	\$ 265,456	\$ 270,790
Other Funds	\$ 195,458	\$ 203,548	\$ 206,901	\$ 209,130
Total Expenditures	\$ 444,825	\$ 459,140	\$ 472,357	\$ 479,920

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			FY15 Proposed	
	FY12 Actual	FY13 Actual	FY14 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 252,757	\$ 285,394	\$ 298,567	\$ 302,475	\$ 302,475
Purchased Services	167,294	162,342	164,340	172,545	168,795
Supplies	4,703	4,493	6,000	5,700	5,700
Other Charges	12,017	1,910	3,450	2,950	2,950
Capital Outlay	8,054	5,000	-	-	-
Totals	\$ 444,825	\$ 459,140	\$ 472,357	\$ 483,670	\$ 479,920

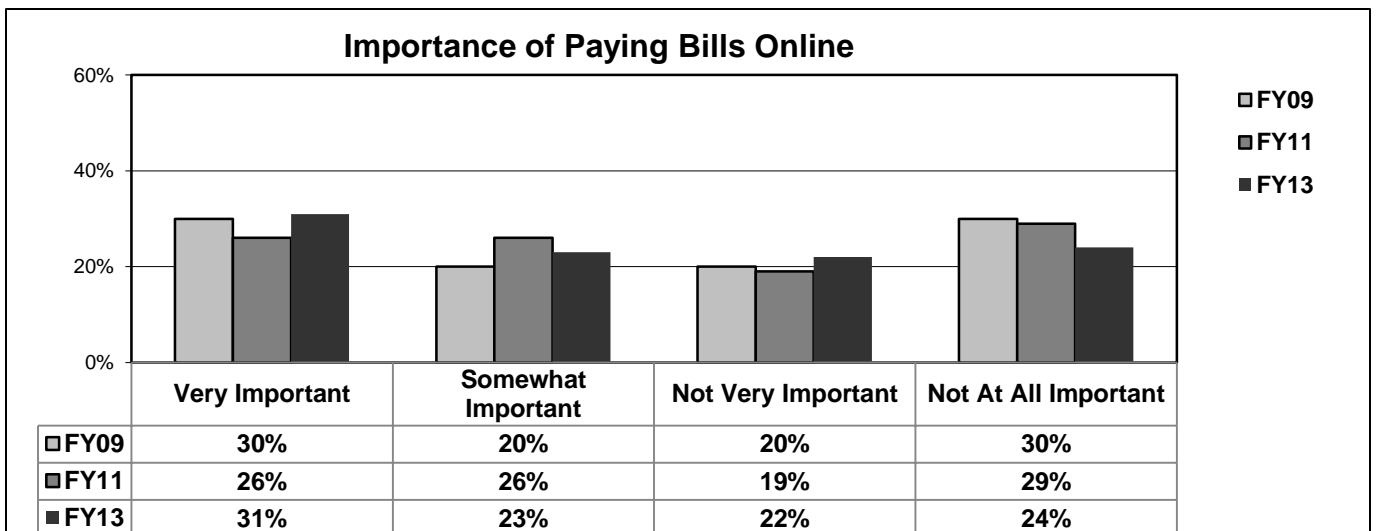
Funding Plan					
	FY14 Budgeted	% of Budget	FY15 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 265,456	56.20%	\$ 270,790	56.42%	2.01%
Light Fund	55,787	11.81%	56,243	11.72%	0.82%
Water Fund	51,099	10.82%	51,645	10.76%	1.07%
Sewer Fund	12,634	2.67%	12,770	2.66%	1.08%
Solid Waste Disp. Fund	29,126	6.17%	29,490	6.14%	1.25%
Swim and Fitness Center	18,205	3.85%	18,432	3.84%	1.25%
Parking Meter Fund	29,126	6.17%	29,490	6.14%	1.25%
Town Trust Fund	3,642	0.77%	3,687	0.77%	1.24%
Retirement System	7,282	1.54%	7,373	1.54%	1.25%
Totals	\$ 472,357	100.00%	\$ 479,920	100.00%	1.60%

Capital Outlay Plan							
Ref. #	Description	FY14 Budgeted	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed	FY19 Proposed
	None	-	-	-	-	-	-
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Personnel Services Summary					
		FY14 Budgeted		FY15 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Deputy Treasurer-Collector	1.00	\$ 96,819	1.00	\$ 96,819
	Collections Assistant	1.00	51,710	1.00	52,263
	Treasury Assistant	1.00	56,347	1.00	57,400
	Senior Account Clerk	2.00	93,691	2.00	95,993
	Total	5.00 FTEs	\$ 298,567	5.00 FTEs	\$ 302,475

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, \$78,450 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 \$54,500 covers mailing costs of all Town departments and will increase in FY15 by \$4,500, 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.

<p>Goal: <i>To collect the Town's Property Tax Levy</i></p> <p>Measure: Collection Rate</p> <p>Target: To have a collection percentage in excess of 99%</p> <p>Trend: The .064% delinquency rate marks the eighteenth consecutive year in which the rate has been under 1%.</p>	Property Tax Collection Summary				
	FY09	FY10	FY11	FY12	FY13
	% unpaid*	0.70%	0.90%	0.89%	0.86%
<p>*% of the fiscal year's property tax levy remaining unpaid as of June 30th of that year</p>					

<p>Goal: <i>To manage the Town's short-term investments in a responsible and effective manner</i></p> <p>Measure: General Fund Earnings and Annual Yield on Short-Term investments</p> <p>Trend: Interest rates continued their decline through the fiscal year.</p>	Cash Management Summary				
	FY09	FY10	FY11	FY12	FY13
	Earnings	\$791	\$201	\$252	\$196.5
Yield	2.27%	0.65%	0.38%	0.33%	0.25%
<p>The above chart shows the Town's short term investments. Shown are the General Fund earnings (in thousands) and the Annual Yield from investments.</p>					

Revenue Collection Activities			
Collections and Billing Summary			
Activity	Volume of Activity in FY13	Billing Responsibilities	Collection Responsibilities
Parking violations	11,000		X
Subscriptions for curbside refuse and recycling	7,200	X	X
Motor vehicle excise bills	18,950	X	X
Property tax bills	26,800	X	X
Water bills	33,864		X
Electricity bills	54,776		X

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 1.5% decrease in operating cost from that of the FY14 budget.

Expenditure Summary

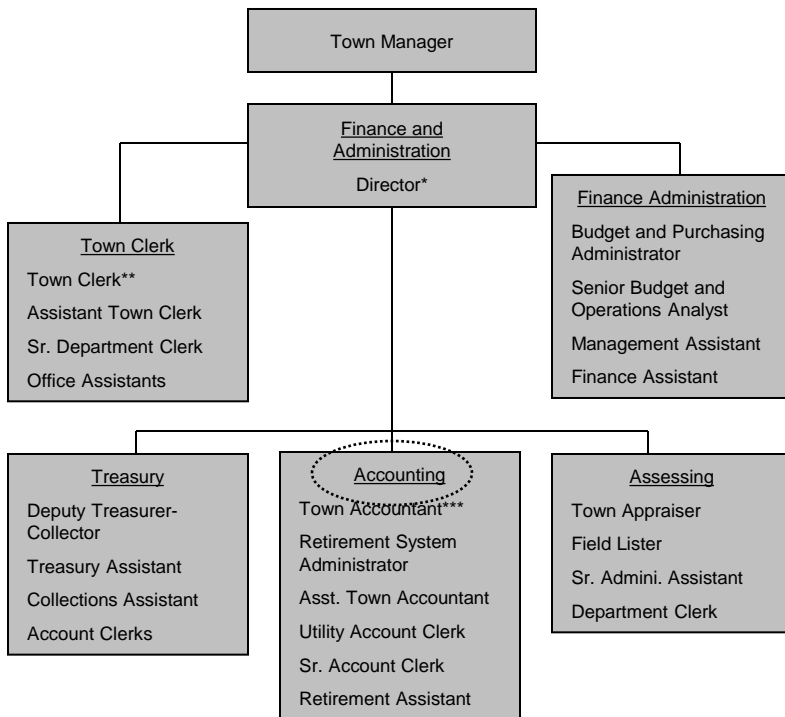
	FY12 Actual	FY13 Actual	FY14 Budgeted	FY15 Proposed
General Fund	\$ 120,827	\$ 129,464	\$ 145,414	\$ 142,190
Other Funds	\$ 134,189	\$ 139,570	\$ 240,220	\$ 237,989
Total Expenditures	\$ 255,016	\$ 269,034	\$ 385,634	\$ 380,179

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).



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

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Expenditure Detail					
	Previous Fiscal Years			FY15 Proposed	
	FY12 Actual	FY13 Actual	FY14 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 206,849	\$ 208,181	\$ 330,924	\$ 325,469	\$ 325,469
Purchased Services	690	2,772	1,200	1,200	1,200
Supplies	579	257	1,110	1,110	1,110
Other Charges	1,766	2,825	2,400	2,400	2,400
Capital Outlay	6,132	10,000	-	-	-
Audit	39,000	45,000	50,000	50,000	50,000
Totals	<u>\$ 255,016</u>	<u>\$ 269,034</u>	<u>\$ 385,634</u>	<u>\$ 380,179</u>	<u>\$ 380,179</u>

Funding Plan					
	FY14 Budgeted	% of Budget	FY15 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 145,414	37.71%	\$ 142,190	37.40%	-2.22%
Light Fund	53,459	13.86%	52,475	13.80%	-1.84%
Water Fund	55,612	14.42%	54,557	14.35%	-1.90%
Sewer Fund	18,285	4.74%	18,021	4.74%	N/A
Solid Waste Disp. Fund	4,296	1.11%	4,296	1.13%	0.00%
Beede Center	9,717	2.52%	9,382	2.47%	-3.45%
Retirement System	98,851	25.63%	99,258	26.11%	0.41%
Totals	<u>\$ 385,634</u>	100.00%	<u>\$ 380,179</u>	100.00%	-1.41%

Personnel Services Summary					
		FY14 Budgeted		FY15 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Accountant	1.00	\$ 89,056	1.00	\$ 89,056
	Retirement System Administrator	1.00	68,550	1.00	68,550
	Utility Account Clerk	1.00	48,123	1.00	48,964
	Senior Account Clerk	1.00	50,551	1.00	43,848
	Assistant Town Accountant	0.75	47,343	0.75	47,343
	Retirement Assistant	0.50	27,301	0.50	27,708
	Total	<u>5.25 FTEs</u>	<u>\$ 330,924</u>	<u>5.25 FTEs</u>	<u>\$ 325,469</u>

Program Implementation
<ul style="list-style-type: none"> •The majority of the Accounting Division’s budget is for personnel services. •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. •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%). •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.

FINANCE & ADMINISTRATION: Town Accountant

Item 8C

Goal: To maintain sound accounting records of all funds

Objective: To receive an unqualified opinion with respect to the Town departments audited financial statements for the year ended 6/30/13 in accordance with accounting principals generally accepted in the United States of America. An exception was made for the Concord Municipal Light Plant, which is audited by another firm.

Measure: Outside Audit from Financial Services Firm

Trend: The Town has maintained an unqualified clean opinion from outside auditors.

Compliance with Accounting Standards

FY09	FY10	FY11	FY12	FY13
Clean Opinion	Clean Opinion	Clean Opinion	Clean Opinion	Clean Opinion

Goal: 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

Measure: Accounting Activity for the last 4 fiscal years

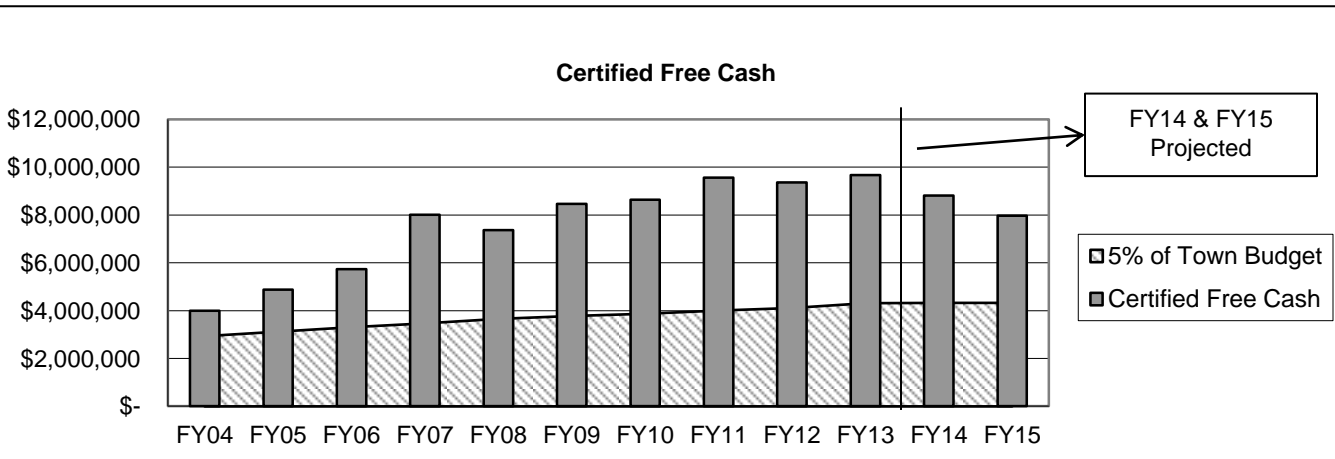
Accounting Department Activity

	FY10	FY11	FY12	FY13
Invoices Processed	8,660	8,157	8,412	8,725
Warrants Produced	55	55	55	56
Water and Sewer Bills	32,618	33,585	33,739	33,864
Electric Bills	42,906	43,137	42,171	40,742

Goal: To maintain accurate accounting records to determine free cash levels on an annual basis.

Measure: Certified Free Cash

Trend: The Accounting Division maintains records and submits financial information to the Massachusetts Department of Revenue in order for the DOR to certify Free Cash levels. During the last decade the Certified Free Cash level has increased and this allows the Town to better respond to unforeseen events.



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 approximately no change in operating cost from that of the FY14 budget.
- The largest item (\$73,500) 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

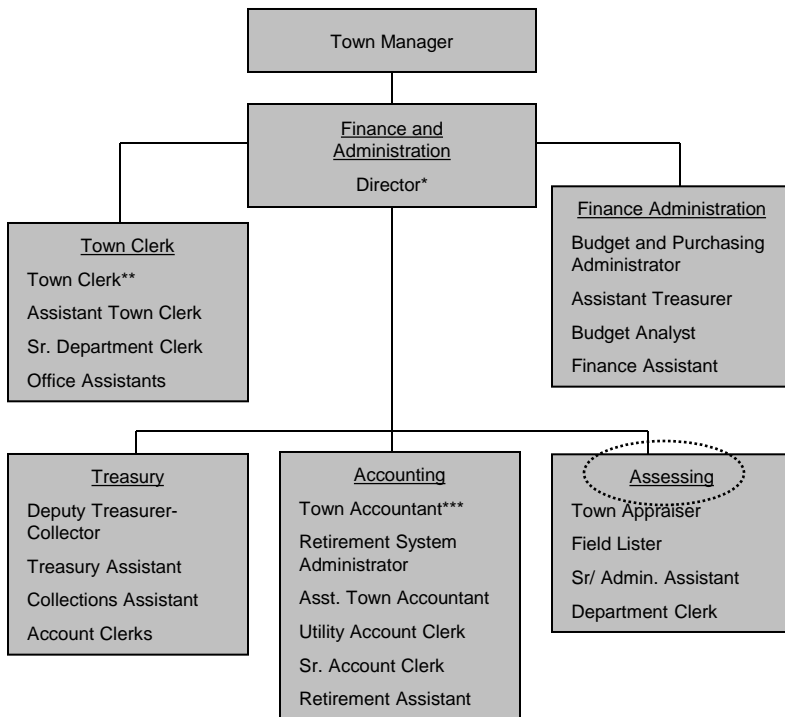
	FY12 Actual	FY13 Actual	FY14 Budgeted	FY15 Proposed
General Fund	\$ 345,263	\$ 367,057	\$ 387,176	\$ 388,916
Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 345,263	\$ 367,057	\$ 387,176	\$ 388,916

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.



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**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.

Expenditure Detail					
	Previous Fiscal Years			FY15 Proposed	
	FY12 Actual	FY13 Actual	FY14 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 242,666	\$ 261,454	\$ 264,996	\$ 266,736	\$ 266,736
Purchased Services	94,219	93,085	110,690	108,190	108,190
Supplies	2,401	3,548	2,925	2,925	2,925
Other Charges	5,977	8,971	8,565	11,065	11,065
Capital Outlay	-	-	-	-	-
Totals	<u>\$ 345,263</u>	<u>\$ 367,057</u>	<u>\$ 387,176</u>	<u>\$ 388,916</u>	<u>\$ 388,916</u>

Funding Plan					
	FY14 Budgeted	% of Budget	FY15 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 387,176	100.00%	\$ 388,916	100.00%	0.45%
Totals	<u>\$ 387,176</u>	100.00%	<u>\$ 388,916</u>	100.00%	0.45%

Capital Outlay Plan							
Ref. #	Description	FY14 Budgeted	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed	FY19 Proposed
	None	-	-	-	-	-	-
	Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FINANCE & ADMINISTRATION: Assessors

Item 8D

Personnel Services Summary

		FY14 Budgeted		FY15 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Appraiser	1.00	\$ 96,228	1.00	\$ 96,228
	Field Lister	1.00	55,305	1.00	55,305
	Senior Administrative Assistant	1.00	57,053	1.00	58,334
	Department Clerk	1.00	45,310	1.00	45,769
	Sub Total	<u>4.00 FTEs</u>	\$ 253,896	<u>4.00 FTEs</u>	\$ 255,636
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>	\$ 264,996	<u>4.14 FTEs</u>	\$ 266,736

Program Implementation

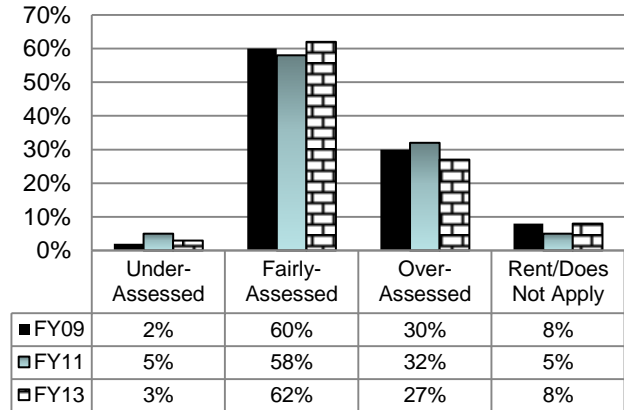
- The Assessors Division is staffed by a Town Assessor, a Field Lister, a Senior Administrative Assistant, and a Department Clerk.
- Correct property values are dependent on accurate data. State statute requires that all property must be inspected no less frequently than every nine years. Industry standards 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.
- FY14 was an interim valuation year having completed our tri-annual re-certification in FY12. The Interim year still requires a full sales analysis and adjustments to values, but without the extensive reports and on-site analysis of the data and records by the DOR. FY15 is again a recertification year and we will have DOR field representatives in town on several occasions this spring and fall before sending the data to the reviewers in Boston.
- Purchased Services include field inspections, data collection, valuation and consulting services (\$73,500), Appraisal Services for (\$20,000) computer software (\$11,000), telephone (\$800), postage (\$500), printing (\$700), 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 remained level from Fiscal 2014.

Goal: *To fairly assess property*

Objective: To have a positive town sentiment on the assessors valuation of property

Measure: A telephone survey of at least 300 randomly selected Concord residents that provides a statistically significant result.

Opinion of Property Value Assessments



Goal: *To inspect and value property on a regular basis*

Objective: To be on pace to assess every property town wide property on a 5 year cycle

Measure: # of visits and measures

Target: 5 year cycle by FY2020

Benchmark: State regulated 9 years

Trend: The fluctuations in Total # of Visits is due to using a vendor to help assess properties. Going forward the Town will strive to do all assessing in-house and assess all properties on a 5 year schedule

Property Inspections	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Total # Visits	1488	1366	3816	1406	4789	3114	1438
% Visited	23%	21%	58%	21%	73%	47%	22%
Full Measure & List	670	678	2380	1105	648	593	661

- FY07 Included condo full measure & list
- Additionally 738 personal property accounts were update in FY09
- Field review on 4,043 properties as part of the preparation for the FY12 recertification
- FY12 included all split level homes
- FY13 Included all Commercial Properties

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	6,571	157	2.3%	119	11	11	14,727,602	199,593.39
FY13	6,590	63	.96%	37	8	8	6,153,214	86,575

* FY06 through FY 2011 are communication company cases. (DOR changed their valuation method at this time)

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

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 1.3% increase in operating cost from that of the FY14 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

	FY12 Actual	FY13 Actual	FY14 Budgeted	FY15 Proposed
General Fund	\$ 207,161	\$ 215,150	\$ 224,903	\$ 227,791
Other Funds	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Total Expenditures	\$ 210,161	\$ 218,150	\$ 227,903	\$ 230,791

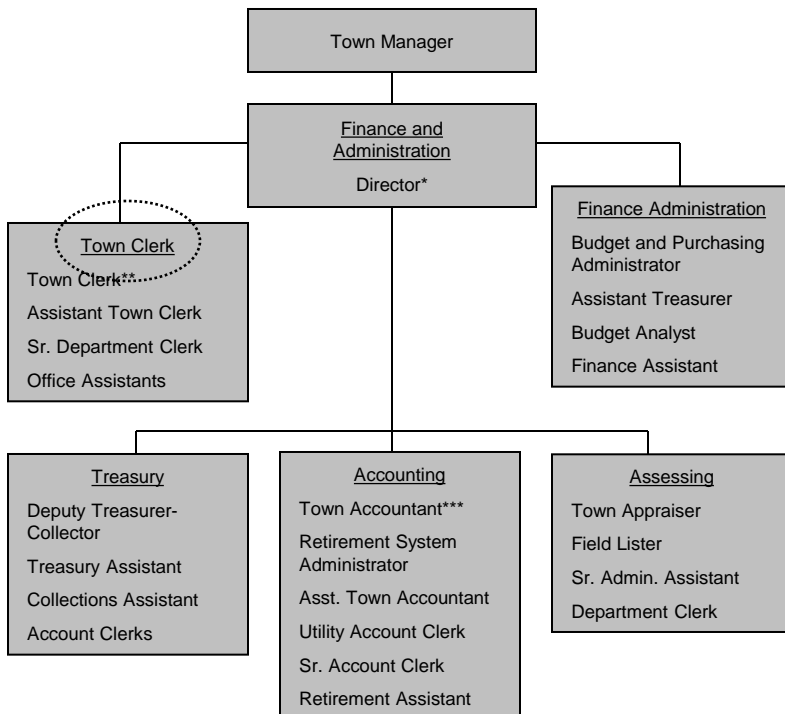
Description:

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.

Expenditure Detail					
	Previous Fiscal Years			FY15 Proposed	
	FY12 Actual	FY13 Actual	FY14 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 199,553	\$ 209,114	\$ 219,311	\$ 221,386	\$ 221,386
Purchased Services	1,259	1,254	2,350	2,635	2,635
Supplies	5,066	2,672	2,550	2,500	2,204
Other Charges	2,775	3,682	3,692	4,566	4,566
Capital Outlay	1,509	1,428	-	-	-
Totals	<u>\$ 210,161</u>	<u>\$ 218,150</u>	<u>\$ 227,903</u>	<u>\$ 231,087</u>	<u>\$ 230,791</u>

Funding Plan					
	FY14 Budgeted	% of Budget	FY15 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 224,903	98.68%	\$ 227,791	98.70%	1.28%
Cemetery Fund	3,000	1.32%	3,000	1.30%	N/A
Totals	<u>\$ 227,903</u>	100.00%	<u>\$ 230,791</u>	100.00%	1.27%

Capital Outlay Plan							
Ref. #	Description	FY14 Budgeted	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed	FY19 Proposed
	None	-	-	-	-	-	-
	Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Personnel Services Summary					
		FY14 Budgeted		FY15 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Town Clerk	1.00	\$ 97,019	1.00	\$ 97,019
	Assistant Town Clerk	1.00	57,325	1.00	58,214
	Senior Department Clerk	1.00	46,691	1.00	47,022
	Sub Total	<u>3.00 FTEs</u>	\$ 201,035	<u>3.00 FTEs</u>	\$ 202,255
5157	Office Assistant	944 hrs.	\$ 15,812	944 hrs.	\$ 16,608
5120	Professional Project Specialist	0 hrs.	-	0 hrs.	-
5130	Overtime (special elections)	66 hrs.	2,464	66 hrs.	2,523
	Total	<u>3.45 FTEs</u>	<u>\$ 219,311</u>	<u>3.45 FTEs</u>	<u>\$ 221,386</u>

Program Implementation
<ul style="list-style-type: none"> •The Town Clerk’s budget consists almost entirely of salary cost for three full-time positions and a part-time Office Assistant (18 hours per week). •The following is included under Purchased Services: telephones, office equipment maintenance, postage, and book binding supplies for our in-house book-binding machine. • The following is included under Supplies: office supplies, envelopes, printer toner, and dog licensing supplies. • 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.

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

ACTIVITY	2010	2011	2012	2013
Births Registered (Concord residents)	1,183 (100)	1,202 (96)	1,171 (102)	1,192 (125)
Deaths Registered (Concord residents)	384 (157)	360 (156)	367 (165)	397 (174)
Marriages Registered (Concord residents)	84 (32)	80 (33)	67 (32)	81 (35)
Marriage Intentions Filed	83	82	68	83
Certified Copies of Vital Records Issued	6,423	5,965	6,158	5,807
Fishing & Hunting Licenses Issued	246	212	Discontinued	Discontinued
Dog Licenses Issued	1,905	1,912	1,914	1,941
Burial Permits Issued	360	346	351	391
Business Certificates Recorded	149	98	135	137
Cemetery Deeds Prepared & Recorded	56	54	50	37
Public Meetings Posted	1,029	863	843	951
Raffle Permits Issued	12	13	13	16
Passport Applications Processed	191	64	Discontinued	Discontinued
Affidavits & Corrections Prepared & Recorded	40	44	32	52
Net Receipts to General Fund	\$122,965	\$111,030	\$110,639	\$123,840

INFORMATION TECHNOLOGY

Item 9

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 approximately no change in operating cost over FY14.
- GIS Program Management transferred from Public Works to IT in FY14. It has been combined with application integration responsibilities.
- The major upgrade to the aging telephone system funded in FY14 will deploy in FY15.
- In FY15, the CIO will manage the telecommunications personnel within CMLP and support Broadband, which is funded by that enterprise.
- Multiple new and upgraded applications have deployed in FY14 and will continue to be added in FY15.

Expenditure Summary

	FY12 Actual	FY13 Actual	FY14 Budgeted	FY15 Proposed
General Fund	\$ 408,648	\$ 486,863	\$ 697,358	\$ 632,533
Other Funds	\$ -	\$ -	\$ 85,748	\$ 85,748
Total Expenditures	\$ 408,648	\$ 486,863	\$ 783,106	\$ 718,281

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 Technician and 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 \$160,000 to \$175,000. This funding provides for continued technology refresh of the servers, data storage, networking and workstation technology used by town Staff. Increasingly, application software and information security systems which are used Town-wide also constitutes some of the technology fund expenses. 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 FY15

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	\$14,000	Includes maintenance and supplies of Town House copiers.
IT Operations	\$447,781	Includes staffing costs, internet access, consulting, and training.
Technology Fund	\$175,000	Includes the costs associated with hardware and software upgrades and replacements and a phone system upgrade.

INFORMATION TECHNOLOGY

Item 9

Expenditure Detail					
	Previous Fiscal Years			FY15 Proposed	
	FY12 Actual	FY13 Actual	FY14 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$122,724.42	\$169,970	\$ 259,503	\$ 261,678	\$ 261,678
Purchased Services	212,944	187,290	267,303	292,303	266,303
Supplies	11,581	8,758	14,200	14,200	13,200
Other Charges	-	-	2,100	2,100	2,100
Capital Outlay	89,703	178,913	240,000	272,000	175,000
Totals	\$ 436,953	\$ 544,930	\$ 783,106	\$ 842,281	\$ 718,281

Funding Plan					
	FY14 Budgeted	% of Budget	FY15 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 697,358	89.05%	\$ 632,533	88.06%	-9.30%
Light Fund	73,065	9.33%	73,065	10.17%	0.00%
Water Fund	10,145	1.30%	10,145	1.41%	0.00%
Sewer Fund	2,538	0.32%	2,538	0.35%	0.00%
Totals	\$ 783,106	100.00%	\$ 718,281	100.00%	-8.28%

Capital Outlay Plan							
Ref. #	Description	FY14 Budgeted	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed	FY19 Proposed
C-1	Town-Wide Technology Fund	160,000	175,000	190,000	200,000	215,000	225,000
C-2	Voice-Over Internet	80,000	-	-	-	-	-
	Totals	\$ 240,000	\$ 175,000	\$ 190,000	\$ 200,000	\$ 215,000	\$ 225,000

Personnel Services Summary					
		FY14 Budgeted		FY15 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Chief Information Officer	1.00	\$ 111,745	1.00	\$ 111,745
	GIS / App. Prog. Manager	1.00	\$ 77,104	1.00	\$ 77,104
	Information Systems Assistant	1.00	64,729	1.00	64,729
	Total	3.00 FTEs	\$ 253,578	3.00 FTEs	\$ 253,578
5120	Intern	450 hrs	\$ 5,625	500 hrs	\$ 7,500
5130	Overtime	20 hrs	300	20 hrs	600
	Total	3.00 FTEs	\$ 259,503	3.24 FTEs	\$ 261,678

Description of Information Technology Infrastructure

The Town's Information Technology infrastructure includes approximately 40 servers, 325 workstations and laptops, 100 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.

In 2013, a major investment in servers and storage substantially expanded our virtualization environment. Server virtualization facilitates replacing aging hardware and network systems to improve service levels and availability. As a result all of the major application servers can be relocated dynamically between two locations. By FY15, the IT department expects to retire, upgrade and consolidate almost all the remaining physical servers onto the virtual infrastructure. This helps 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 has been 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.

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 applications involving technology are also on the rise.

Program Implementation

The FY15 budget for Information Technology Operations is approximately level funded. The budget provides for implementation of the IT support structure first outlined by the CIO in FY12. The infrastructure elements required to provide IT applications are workstations, networks, servers and storage. The improvements achieved through FY14 will enable IT to accelerate the deployment of new and updated applications in FY15 and beyond. In FY14 the GIS Coordinator role transferred to IT with added responsibility for Application Integration. This recognizes that mapping data is a key to many departmental applications. This staff member provides a focal point for optimizing the application environment and expanding the use of GIS data. FY15 is proposed to be the first full year in which the IT Department will have the Geographic Information Systems and Application Integration (GIS/AI) Program Manager role in place.

- The Chief Information Officer (CIO) reports to the Town Manager and manages the IS Technician, GIS/Applications Program Manager and outsourced IT services vendors. The CIO has Information Technology policy and strategy responsibilities. Since FY14, the CIO also manages the Telecommunications Service business and the telecommunications staff within the Concord Municipal Light Plant. That activity is funded separately.
- The Information Systems (IS) Technician, formerly the IS Assistant, manages the end-user computing environment. The IS Technician provides direct IT support as in the past, but is now more focused on the workstation refresh program, coordinating Help Desk services, deploying applications, and managing suppliers of department applications and equipment like large copiers and printers.
- Since early 2011, the Town has used the services of CIS Technical Services to provide remote and on-site management of the servers, workstations, network devices and the help desk. 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 FY15 budget provides for professional services at roughly the FY14 level. Establishing an optimal balance between professional services and internal staff resources is an ongoing strategic focus of the CIO.
- Capital initiatives planned for FY15 include data and voice network integration and expanded wireless capabilities. These will complement the progress on the server and storage technology from prior years.

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?

Systems are consistently available and availability are monitored continuously. No major availability incidents have occurred in the past year. The major applications systems 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. Any major incidents are reviewed with the Senior Management Team and corrective actions are performed as needed.

Under the direction of the CIO, significant capital investments in hardware, software, networks, and processes have been made to improve the reliability of critical systems. A major expansion of the server infrastructure in FY14 added the ability to operate all major systems from two different physical locations. The Town now has redundant internet connections as well. The network improvements planned for 2014 will improve the reliability of the telephone system and 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. 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.

Town IT Staff focuses on providing consistent, reliable, readily available IT support to the Town’s employees. The CIO and IS Technician review the status of the help desk daily and weekly with a focus on reducing recurring issues and improving service quality.

Just over 1,800 tickets were generated in calendar year 2013 and 2012 versus about 1,000 in 2011. Average open tickets, a measure of issues, are down year to year. This represents progress toward resolving issues in a timely manner. Data about time-to-resolution, closure within service level objective, and problem severity is also available.

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 annually. 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 2013, the Town purchased 57 new workstations and 10 new laptops. For comparison, the Town purchased 43 new systems and upgraded or replaced 44 systems in the period from July 2012 to January 2013. Systems continue being replaced faster than the target rate in order to quickly eliminate systems that are obsolete or nearly obsolete and to accelerated the transition from Windows XP to Windows 7. The Town anticipates achieving the goal of eliminating workstations that are older than six years by the end of 2014, 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. In late 2013, the VMware (virtual server) environment was upgraded to the latest release. This provided the server platform upon which to proceed with application system updates. Working with the senior managers, the CIO identifies and prioritizes application upgrades. New Applications deployed in 2013 included My Senior Center for the Council on Aging, the Outage Management System for CMLP, Policy Tech Policy Management Software for the Fire Department and a new version of AutoCAD and ArcGIS10 for Public Works Engineering.

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 3.1% increase in expenses from those of the FY14 budget. This is attributable to investing additional capital outlay to continue to provide for ongoing building repairs and improvements to the 163 year old Town House and the Assessor's Offices located at 24 Court Lane.

Expenditure Summary

	FY12 Actual	FY13 Actual	FY14 Budgeted	FY15 Proposed
General Fund	\$ 104,433	\$ 100,843	\$ 99,629	\$ 103,625
Other Funds	\$ 23,858	\$ 22,974	\$ 22,420	\$ 22,167
Total Expenditures	\$ 128,291	\$ 123,817	\$ 122,049	\$ 125,792

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 164th year of operation. In recent years, a combination of capital outlay funds within this account, as well as Community Preservation Act funding and other available funds have been used on various significant improvements to the facility, including the most recent exterior masonry restoration and associated work, removal of an antiquated fire escape and restoration of original window openings, new storm windows to match the historic façade, interior accessibility improvements, and assorted interior repairs.

Town House - Utility Performance Information

Utility	Cost				Efficiency	
	FY12	FY13	FY14	FY15	FY13 Actual	
	Actual	Actual	Budgeted	Proposed	\$/ Sq.Ft.	Units/Sq.Ft.
Electricity	\$ 19,330	\$ 15,078	\$ 16,432	\$ 16,538	1.016	6.763
Natural Gas	7,141	8,443	7,856	7,332	0.569	0.333
Water	587	562	857	810	0.038	0.007
Sewer	1,138	1,381	1,683	1,566	0.093	0.007

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).

Expenditure Detail					
	Previous Fiscal Years			FY15 Proposed	
	FY12 Actual	FY13 Actual	FY14 Budgeted	Department Request	Town Manager's Proposed
Personnel Services	\$ 49,635	\$ 52,055	\$ 58,053	\$ 58,315	\$ 58,075
Purchased Services	38,939	42,539	37,857	37,312	37,312
Supplies	5,900	5,291	7,450	7,150	7,150
Other Charges	-	-	50	-	-
Capital Outlay	28,657	20,100	10,000	15,000	15,000
Assessor's Office Building	5,161	3,831	8,639	8,255	8,255
Totals	\$ 128,291	\$ 123,817	\$ 122,049	\$ 126,032	\$ 125,792

Funding Plan					
	FY14 Budgeted	% of Budget	FY15 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 99,629	81.63%	\$ 103,625	82.38%	4.01%
Light Fund	5,604	4.59%	5,541	4.40%	-1.12%
Water Fund	6,725	5.51%	6,649	5.29%	-1.13%
Sewer Fund	3,364	2.76%	3,326	2.64%	-1.13%
Solid Waste Disposal Fund	1,123	0.92%	1,110	0.88%	-1.16%
Retirement	5,604	4.59%	5,541	4.40%	N/A
Totals	\$ 122,049	100.00%	\$ 125,792	100.00%	3.07%

Capital Outlay Plan							
Ref. #	Description	FY14 Budgeted	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed	FY19 Proposed
A-3	Building Improvements	10,000	15,000	15,000	15,000	15,000	15,000
	Totals	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000

Personnel Services Summary					
		FY14 Budgeted		FY15 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
5111	Building Maintenance Custodian	1.00	\$ 46,586	1.00	\$ 46,605
	Sub Total	<u>1.00 FTEs</u>	46,586	<u>1.00 FTEs</u>	46,605
5115	Electrician	40 hrs.	1,760	40 hrs.	1,760
5130	Overtime	290 hrs.	9,707	290 hrs.	9,710
	Total	<u>1.02 FTEs</u>	\$ 58,053	<u>1.02 FTEs</u>	\$ 58,075