

## Town Services Budget Summary

	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY12</b>
	<b>Actual</b>	<b>Actual</b>	<b>Appropriated</b>	<b>Non-Override</b>	<b>Override</b>
General Government	2,117,424	2,207,011	2,284,281	2,325,635	2,325,635
Public Safety	6,330,016	6,297,069	6,767,557	7,016,935	7,016,935
Public Works	3,406,588	3,364,252	3,299,349	3,304,146	3,304,146
Human Services	515,673	520,208	538,651	534,239	534,239
Culture & Recreation	1,080,329	1,112,286	1,149,824	1,166,009	1,166,009
Town-Wide Operations & Transfers	113,643	106,619	434,505	401,148	401,148
Subtotal before Benefits	13,563,673	13,607,446	14,474,167	14,748,111	14,748,111
Town Employee Benefits	4,153,667	3,964,802	4,224,185	4,536,538	4,536,538
Total Town Operating Expenses	17,717,340	17,572,248	18,698,352	19,284,649	19,284,649
Town Offsets	(230,342)	(381,600)	(468,369)	(658,428)	(658,428)
Net Town Operating Expenses	17,486,998	17,190,648	18,229,983	18,626,221	18,626,221
Town Salaries & Other Cash Compensation	9,725,213	9,846,422	10,427,549	10,597,421	10,597,421
Healthcare Benefits					
Active Employees	2,115,203	1,868,155	1,894,310	2,126,635	2,126,635
Retired Employees	290,988	295,076	334,731	385,081	385,081
Total Healthcare Benefits	2,406,192	2,163,231	2,229,041	2,511,716	2,511,716
Retirement Assessment Costs	1,494,376	1,549,191	1,679,670	1,704,598	1,704,598
Other Benefits & Insurances	253,099	252,380	315,474	320,224	320,224
Total Employee Benefits & Insurances	4,153,667	3,964,802	4,224,185	4,536,538	4,536,538
		0.00		0.00	0.00
Town Expenses	3,102,840	3,089,075	3,537,663	3,631,640	3,631,640
Town Capital	94,300	94,300	94,300	94,300	94,300
Town Snow & Ice	641,320	577,649	414,655	424,750	424,750
Town Offsets	(230,342)	(381,600)	(468,369)	(658,428)	(658,428)
Net Town Operating Expenses	17,486,998	17,190,648	18,229,983	18,626,221	18,626,221
<b>Town Only Employee Headcount (FTE)</b>	169.06	162.16	161.07	161.07	161.07

	<b>FY09 Actual</b>	<b>FY10 Budget</b>	<b>FY11 Appropriated</b>	<b>FY12 Non-Override</b>	<b>FY12 Override</b>
Total Compensation (salaries, other cash payments & benefits) as a percentage of Operating Expenses (before Offsets)	78.3%	78.6%	78.4%	78.5%	78.5%
Average Salaries:					
Senior Managers	109,654	112,718	118,903	117,027	117,027
Department Heads	76,047	77,500	85,081	85,873	85,873
All Other Employees	46,541	49,011	52,845	53,295	53,295
Part time employees w/ health benefits	16	14	15	16	16
Active F/T employees w/ health benefits	139	142	140	134	134
Retirees w/ health benefits	94	89	92	104	104
Healthcare benefits cost per active employee*	13,646	11,975	12,221	14,178	14,178
Healthcare benefits cost per retiree *	3,096	3,315	3,638	3,703	3,703
Pension Assessment cost per Town Participants	5,555	5,759	6,198	6,029	6,029

\* Benefits breakdown active vs. retired is estimate only. Retiree per average cost based on recent average. Counts as of 10/1 each year. Cost per employee represents Town's estimated annual contribution.

Additional Notes:

- 1) Payments for benefits are those made by the Town and do not include employee or retiree contributions.
- 2) In FY11, the Town contributes for healthcare 82.5% HMO, 67.5% PPO, 50% for retirees. FY12, 80% HMO, 65% PPO, 50% for retirees. Effective 7/1/2009 for all new employees, the Town contributes 70% HMO, 55% PPO.
- 3) Since 7/1/1996 all new employees pay 9% plus 2% of salary above \$30,000 in contributions to retirement. Over the course of an employee's career a Group 1 (non-public safety) employee hired after this date will pay nearly all the entire cost of their future retirement benefits. It is estimated that the Town pays between 3-4% for Group 4 (public safety) employee retirement benefits because they may retire 10 years sooner than Group 1, with full benefits. In general, the majority of Town paid retirement costs is to cover unfunded pension liability for employees hired prior to 1996.
- 4) Average salaries includes other cash payments other than overtime.

	<b>FY09 Actual</b>	<b>FY10 Budget</b>	<b>FY11 Appropriated</b>	<b>FY12 Non-Override</b>	<b>FY12 Override</b>
<b>GENERAL GOVERNMENT</b>					
Selectmen/Town Manager	287,644	302,816	310,964	313,805	313,805
ATM/Personnel	105,295	111,463	129,362	120,157	120,157
Law	175,353	189,712	159,793	160,666	160,666
Finance Committee	1,313	1,456	2,003	2,055	2,055
Accounting	235,393	245,834	263,102	273,557	273,557
Assessors	258,185	261,078	278,677	284,447	284,447
Treasurer/Collector	270,963	285,780	291,435	301,405	301,405
Information Systems	302,080	312,367	322,451	330,171	330,171
Town Clerk & Registrars	219,973	231,684	239,473	241,763	241,763
Conservation	105,180	107,266	109,912	114,668	114,668
Planning & Board of Appeals	156,045	157,555	177,109	182,940	182,940
<b>Total General Government</b>	<b>2,117,424</b>	<b>2,207,011</b>	<b>2,284,281</b>	<b>2,325,635</b>	<b>2,325,635</b>

Employee Compensation	1,732,588	1,811,486	1,918,501	1,966,171	1,966,171
All Other Expenses	384,836	395,525	365,780	359,464	359,464
<b>Total General Government</b>	<u>2,117,424</u>	<u>2,207,011</u>	<u>2,284,281</u>	<u>2,325,635</u>	<u>2,325,635</u>
<b>General Government Headcount (FTE)</b>	31.80	30.50	30.50	30.50	30.50

	<b>FY09</b> <b>Actual</b>	<b>FY10</b> <b>Budget</b>	<b>FY11</b> <b>Appropriated</b>	<b>FY12</b> <b>Non-Override</b>	<b>FY12</b> <b>Non-Override</b>
<b>PUBLIC SAFETY</b>					
Police	2,626,498	2,505,324	2,756,869	2,784,137	2,784,137
Fire	2,823,482	2,945,144	3,065,135	3,224,037	3,224,037
Building Department	880,036	846,601	945,553	1,008,760	1,008,760
<b>Total Public Safety</b>	<b>6,330,016</b>	<b>6,297,069</b>	<b>6,767,557</b>	<b>7,016,935</b>	<b>7,016,935</b>
Employee Compensation	5,214,211	5,241,809	5,539,407	5,717,784	5,717,784
All Other Expenses	1,021,505	960,960	1,133,850	1,204,851	1,204,851
Capital	94,300	94,300	94,300	94,300	94,300
<b>Total Public Safety</b>	<b>6,330,016</b>	<b>6,297,069</b>	<b>6,767,557</b>	<b>7,016,935</b>	<b>7,016,935</b>
<b>Public Safety Headcount (FTE)</b>	79.25	76.97	76.97	76.97	76.97
	<b>FY09</b> <b>Actual</b>	<b>FY10</b> <b>Budget</b>	<b>FY11</b> <b>Appropriated</b>	<b>FY12</b> <b>Non-Override</b>	<b>FY12</b> <b>Override</b>
<b>PUBLIC WORKS</b>					
Engineering	385,821	316,116	396,661	410,986	410,986
Streets & Roads	2,396,024	2,434,193	2,326,247	2,382,393	2,382,393
Trees and Cemetery	337,111	335,913	337,674	337,985	337,985
Parks and Grounds	287,632	278,030	238,767	172,782	172,782
<b>Total Public Works</b>	<b>3,406,588</b>	<b>3,364,252</b>	<b>3,299,349</b>	<b>3,304,146</b>	<b>3,304,146</b>
Employee Compensation	1,671,027	1,677,233	1,755,917	1,750,564	1,750,564
All Other Expenses	1,094,241	1,109,370	1,128,777	1,128,832	1,128,832
Snow & Ice	641,320	577,649	414,655	424,750	424,750
<b>Total Public Works</b>	<b>3,406,588</b>	<b>3,364,252</b>	<b>3,299,349</b>	<b>3,304,146</b>	<b>3,304,146</b>
<b>Public Works Headcount (FTE)</b>	32.70	31.86	31.28	31.28	31.28
	<b>FY09</b> <b>Actual</b>	<b>FY10</b> <b>Budget</b>	<b>FY11</b> <b>Appropriated</b>	<b>FY12</b> <b>Non-Override</b>	<b>FY12</b> <b>Non-Override</b>
<b>HUMAN SERVICES</b>					
Board of Health	365,236	370,083	374,534	377,636	377,636
Council on Aging	135,241	134,301	146,702	139,187	139,187
Veterans Affairs	15,196	15,825	17,415	17,415	17,415
<b>Total Human Services</b>	<b>515,673</b>	<b>520,208</b>	<b>538,651</b>	<b>534,239</b>	<b>534,239</b>
Employee Compensation	353,965	361,213	380,684	363,947	363,947
All Other Expenses	161,708	158,995	157,967	170,292	170,292
<b>Total Human Services</b>	<b>515,673</b>	<b>520,208</b>	<b>538,651</b>	<b>534,239</b>	<b>534,239</b>
<b>Human Services Headcount (FTE)</b>	7.20	6.20	6.20	6.20	6.20

	<b>FY09 Actual</b>	<b>FY10 Budget</b>	<b>FY11 Appropriated</b>	<b>FY12 Non-Override</b>	<b>FY12 Override</b>
<b>CULTURE &amp; RECREATION</b>					
Goodnow Library	953,787	971,918	1,003,633	1,015,308	1,015,308
Recreation	118,468	132,729	138,190	142,641	142,641
Historical Commission	5,356	5,386	5,309	5,309	5,309
Historic Districts Commission	2,718	2,253	2,692	2,751	2,751
<b>Total Culture &amp; Recreation</b>	<b>1,080,329</b>	<b>1,112,286</b>	<b>1,149,824</b>	<b>1,166,009</b>	<b>1,166,009</b>
Employee Compensation	753,422	754,680	781,055	788,891	788,891
All Other Expenses	326,907	357,606	368,769	377,118	377,118
<b>Total Culture &amp; Recreation</b>	<b>1,080,329</b>	<b>1,112,286</b>	<b>1,149,824</b>	<b>1,166,009</b>	<b>1,166,009</b>
<b>Culture &amp; Recreation Headcount (FTE)</b>	18.11	16.63	16.12	16.12	16.12
<b>Unclassified &amp; Transfers</b>					
Town-Wide Operating Expenses	113,643	106,619	142,100	142,100	142,100
Town Reserve Account	0	0	240,420	248,983	248,983
Salary Contingency Account	0	0	51,985	10,065	10,065
<b>Total Unclassified &amp; Transfers</b>	<b>113,643</b>	<b>106,619</b>	<b>434,505</b>	<b>401,148</b>	<b>401,148</b>