

FY17 Budget Questions & Answers

Finance Committee

Dept. No. & Name /Account	Questioner/Question	Response
640 Ambulance Enterprise		
640-General Questions	Taffel- How is a "Safe Level of Staffing" determined?	All medicals have a engine company respond to assist the ambulance, a normal transport to the hospital are with 2 FF's, some more complex calls require a 3 or 4 FF Transport. We currently have 9 FF per shift and will drop down 8 as a minimum. When we have a medical call we can lose 2-3 FF for 1-2 hours on that call, when we have back to back calls we can at times drop staffing another 2 that can leave us with 3 FF's covering Town. Also when there is a fire call with a response 3-engines and the ladder the ambulance is not staffed. Future needs would be staffing second ambulance at Nabnasset station.
640-General Questions	Taffel- How's collection going since the new policy was implemented. Any discernable change?	No discernible change as of yet in collections.
640-General Questions	Taffel- What about the "high deductible" exemption that was continued. Any idea what, if anything, this is costing the town?	"High deductible" policies are the exception to the rule. Greatest cost to Town comes from obligation to write-off all Resident uncollected balances.
640-General Questions	Nilsson-Taffel- What's the net "P&L" when expenses are offset by insurance reimbursements? Do we make or lose money on this venture? What subsidy will the department need?	Please see Income Study Worksheet
640-General Questions	Nilsson+Wrona-Please explain the \$228,920 difference between net billings and total collections.	That amount is net increase in our Accounts Receivable. Portion is attributable to timing differences, a greater portion will more likely be future write-offs.
640-General Questions	Nilsson-To what do you attribute the additional 210 billable ALS calls this year?	Mostly due to increased construction along Littleton Road corridor such as Lowell General

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		Building, Corner Stone, Bridges of Westford. Also there was determination of State protocols that changed how handle ALS calls.
640-General Questions	Nilsson-What are the 505 non-ALS billable calls? (1,196 total billable calls - 691 billable ALS calls)	The balance would be BLS calls. YTD FY2016 ALS calls = 402; BLS=207
640-General Questions	Nilsson-Are there any Capital requests? If so, what are they for the next three years.	FY 17 IV Infusion Pump \$17,365 FY17 Liquid Spring Suspension \$14,000 FY19 Replace Ambulance 1 (2007) FY19 New Radios for Ambulance 1
640-General Questions	Wrona-What if any has the attrition been in the department in the last year. As I recall, last year there was fairly high attrition because of the town's policy of paying for training and there were a number of people who left Westford as soon as they passed their certification. It was suggested to have new hires sign contracts to dampen this effect. Has this been done and if so is it successful?	For FY 15 we only had 1 person leave and that was because he attained retirement age. The last contract settlement has brought us in line with other communities to help retain employees. Currently the pools of paramedics for potential open positions are not Fire Academy trained but there is no charge to the Town for them to attend the Fire Academy only the wages.
640-General Questions	Wrona-Please explain the statement on p. 179 "Also, there has been an adjustment in personnel from Fire to Ambulance." and explain the budget impact by account.	Mentioned to indicate movement of employees between Fire/Ambulance. Newly hired Paramedics with step increases replaced more veteran FF/Paramedics on Ambulance side.
640-General Questions	FitzPatrick-How old were the billings that were written off? What percentage of billings are written off?	All over 180 days; some going back to FY2013, 2014. 10% of Net Billing...see Worksheet.
640-Personal Services-Firefighters	Wrona-Please explain the \$19,094 increase from the FY16 budget vs the FY17 budget.	Contract increases (3 Paramedics) plus Contract/Step increases (6 Paramedics).

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640-Personal Services-Overtime	Wrona-Please explain the \$2,688 increase from the FY16 budget vs the FY17 budget.	FY2016 Budget + 3%
640-Personal Services-Training	Wrona-Please explain the \$5,302 increase from the FY16 budget vs the FY17 budget.	Increase Clinical Coordinator and ALS Coordinator by \$5K. Contractual
640-Personal Services-Education Incentive Pay	Wrona-Please explain the \$5,860 increase from the FY16 budget vs the FY17 budget.	FY2016 Budget understated by \$2.2K. Two Paramedics with B.S. (contract and step increases). Anticipate add'l Certifications (Officer/Instructor/Inspector, etc.)
640-Personal Services-EMT Stipends	Wrona-Please explain the \$7,770 increase from the FY16 budget vs the FY17 budget.	Paramedic stipends increased by 1% (15 to 16% of base wage). Plus contract and step increases affecting base wage.
640-Expenses-Uniform Allowance	Wrona-Please explain the \$2,500 decrease from the FY16 budget vs the FY17 budget.	Two Paramedics had Class "A" uniform allowance in FY2016 (\$1,250 ea). None in FY2017; one-time allowance. Contractual
640-Expenses-Contracted Services	FitzPatric, Nilsson+Wrona-What are these services and please explain the \$2,000 increase from the FY16 budget vs the FY17 budget. Is this the charge by the billing company and costs rise as the number of calls increase?	Medical Director Fees and Billing Company fees. Increase in Calls/Receivables equals increase in Billing Company Fees
640-Expenses-Gasoline	Wrona-Please explain the \$2,863 increase from the FY16 budget vs the FY17 budget.	Greater % of usage applied to ambulances (see offset on Fire side).
640-Expenses-Gasoline	Drula-Where do the vehicles fill up and how is the price determined?	Ambulances are all Diesel. We have a small storage tank at Center Station-Bid through TM Office
640-Expenses-Vehicular Tires & Tubes	Wrona-Please say more about how the changing of vendors will lead to savings of \$1,278. What kind of tires is the dept. changing to that will lead to these savings? What are the general terms of the contract? ** Same question asked in Fire Dept. **	We have switched from Goodyear to Michelin Tires which are slightly more expensive but we are experiencing about twice as much wear. These are on State bid.

FY17 Budget Questions & Answers Finance Committee

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640-Expenses- Health/Medical Supplies	Wrona-Please explain the \$3,500 increase from the FY16 budget vs the FY17 budget.	Increase of calls / Price increases. Ex. 08/2014 2Pak Epipen was \$520, currently it is \$750.
640-Expenses- Direct/Indirect Costs	Nilsson+Wrona-Why the increase of \$53,756 in FY17 budget vs. FY16 budget?	Dan – Please see the attached spreadsheets for the direct & indirect calculation. The first sheet compares the actual FY15 costs against the assessment, which resulted in a \$10,247 credit towards the FY17 assessment. The FY17 assessment is shown on the second spreadsheet. The largest impact was the \$34,011 credit factored to the FY16 assessment. Increases to health insurance and the Middlesex Retirement Assessment have also increased the FY17 direct & indirect costs.

Westford Ambulance Enterprise
FY2015
Income Study for FinCom - Last Four (4) Years

	Gross Billing	Compulsary Adjustments	Net Billing	Write-Offs	Actual Collections	Personnel Expenses	Operating Expenses	Net Excluding Indirect Costs
FY2012	1,481,639	648,920	832,719	110,645	674,932	602,997	136,331	(64,396)
FY2013	1,645,496	787,878	857,618	22,617	692,045	590,502	159,302	(57,759)
FY2014	2,214,064	1,070,005	1,144,059	191,077	883,151	628,415	166,435	88,301
FY2015	2,372,941	1,307,446	1,065,495	69,597	836,574	666,237	173,223	(2,886)
	7,714,140	3,814,249	3,899,891	393,936	3,086,702	2,488,151	635,291	(36,740)
Yearly Average	1,928,535	953,562	974,973	98,484	771,676			
		49% of Gross Billing	51% of Gross Billing	10% of Net Billing	79% of Net Billing			
FY2016 YTD	1,138,535	623,276	515,260	77,466	451,964	347,961	85,499	18,504
		55% of Gross Billing	45% of Gross Billing	15% of Net Billing	88% of Net Billing			

FY 2016

Net Ambulance Revenue

Type	Commit	# Calls	Avg	Adj	Net Commit	Credit	Abatement	Pro EMS	Coastal Billing	Refunds	Net Revenue
ALS	804,059.40	402	2,000.15	446,863.75	357,195.65	306,261.26	26,946.24	-	12,250.45	-	294,010.81
BLS	320,370.80	207	1,547.69	181,226.29	139,144.51	140,504.92	25,853.23	-	5,620.20	-	134,884.72
Ayer	1,919.00	-	-	1,614.99	304.01	304.01	-	-	12.16	-	291.85
Groton	5,225.00	-	-	-	5,225.00	1,887.88	-	-	75.52	-	1,812.36
Littleton	1,100.00	-	-	-	1,100.00	1,100.00	-	-	44.00	-	1,056.00
Lowell	5,413.40	-	-	4,348.79	1,064.61	1,634.01	-	-	65.36	-	1,568.65
Pro EMS	1,977.80	-	-	1,545.07	432.73	760.18	-	532.13	30.41	-	197.65
Adjustment ALS Service	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	(12,323.29)	12,323.29	300.00	24,666.60	-	-	-	300.00
Town Rec'd	-	-	-	-	-	-	-	-	-	-	-
	1,140,065.40	609	3,547.83	623,275.60	516,789.80	452,752.26	77,466.07	532.13	18,098.09	-	434,122.04

Westford Ambulance Enterprise
 FY2016
 Resident vs. Non-Resident Again Analysis as of 01/15/2016

	<u>Total</u>	<u>%</u>	<u>Over 180</u>	<u>%</u>
Resident	317,319	57%	70,222	50%
Non-Resident	240,775	43%	70,882	50%
Total	<u>558,094</u>		<u>141,104</u>	

TOWN OF WESTFORD AMBULANCE ENTERPRISE DIRECT/INDIRECT COSTS FISCAL 2015 ACTUAL									
ORG	DESCRIPTION	FY15 % Allocation	FY15 TMR	FY15 Allocation TMR	FY15 Actual % Allocation	FY15 ACTUAL	FY15 ACTUAL ALLOCATION	FY15 Adjustment	
INDIRECT COST									
121 TOWN MANAGER		0.90%	323,755	2,898	0.94%	335,789	3,142	243	
131 FINANCE DIRECTOR		0.90%	81,104	726	0.94%	101,022	964	238	
135 ACCOUNTING		0.90%	230,351	2,062	0.94%	238,275	2,229	167	
141 AUDIT SERVICES		0.90%	31,000	278	0.94%	39,890	372	95	
145 TREASURER/COLLECTOR		0.90%	222,529	1,992	0.94%	240,935	2,160	168	
151 HUMAN RESOURCES		1.12%	186,007	2,075	1.13%	186,231	2,113	39	
155 TECHNOLOGY		0.90%	372,157	3,332	0.94%	376,458	3,522	190	
155 TECHNOLOGY Admins Charged Directly					0.06%	0	0	-	
220 FIRE ADMINISTRATION		21.59%	189,646	40,953	20.99%	205,012	43,037	2,073	
945 GENERAL INSURANCE							0	-	
Workers Compensation		1.17%	312,400	3,485	1.13%	277,891	3,153	(331)	
Workers Compensation Runoff					1.13%	0	0	-	
Unemployment Compensation		1.12%	140,000	1,562	1.13%	62,161	705	(856)	
Comprehensive Liability		0.90%	156,127	1,398	0.94%	114,833	1,074	(523)	
Excess Umbrella Liability		0.90%	8,027	72	0.94%	7,577	71	(3)	
Auto Liability		0.90%	70,585	632	0.94%	69,402	649	17	
Public Officials Liability		1.12%	26,140	292	0.94%	19,577	183	(108)	
Police/Fire Liability		9.33%	50,462	4,710	9.09%	53,458	4,858	148	
General Liability Insurance		0.90%	35,987	322	0.94%	52,604	492	170	
Total Indirect Costs				66,387			66,715	1,229	
DIRECT COST									
HEALTH LIFE INSURANCE		100.00%	98,759	98,759	100.00%	84,993.76	84,994	(13,765)	
FICA MEDICARE		1.45%	654,686	9,493	100.00%	9,202	9,202	(291)	
RETIREMENT		2.56%	3,808,963	97,642	2.61%	3,808,963	99,532	1,880	
Total Direct Costs				206,994				(12,176)	
Less FY Credit				31,142					
TOTAL FOR AMBULANCE ENTERPRISE				303,823			FY17 Credit	(10,247)	
Total Town Operating Budget - Town Mgr Rec				92,902,530					
Ambulance Budget (net of Direct/Indirect Costs)		0.96%		831,688			89,724,756		
Total Services - Ambulance & Fire						0.94%	839,468.45		
Total Services - Ambulance							3,999,827.92		
Total Services - Ambulance		21.59%		3,851,359		20.99%	839,468.45		
Total Services - Police, Ambulance & Fire							9,238,018.08		
Total Services - Ambulance		9.33%		831,688		9.89%	839,468.45		
Total Personal Services - T&S							58,711,452		
Total Personal Services - Ambulance		1.12%		651,686		1.13%	664,237.30		

TOWN OF WESTFORD					
AMBULANCE ENTERPRISE					
DIRECT/INDIRECT COSTS					
FISCAL 2017					
ORG	DESCRIPTION	FY17 % Allocation	FY17 TMR	FY17 Allocation TMR	
INDIRECT COST					
123	TOWN MANAGER	0.96%		363,284	3,496
132	FINANCE DIRECTOR	0.96%		112,350	1,081
135	ACCOUNTING	0.96%		251,214	2,417
145	AUDIT SERVICES	0.96%		39,800	383
145	TREASURER/COLLECTOR - PERS SVCS	0.96%		241,521	2,324
152	HUMAN RESOURCES	1.18%		195,207	2,300
155	TECHNOLOGY-Personal Services	0.96%		409,753	3,943
155	TECHNOLOGY-Munis - Charged Directly				
220	FIRE ADMIN/CLERICAL	23.39%		317,154	74,195
945	GENERAL INSURANCE				
	Workers Compensation	1.18%		343,640	4,049
	Unemployment Compensation	1.18%		120,000	1,414
	Comprehensive Liability	0.96%		160,000	1,540
	Excess Umbrella Liability	0.96%		9,000	87
	Auto Liability	0.96%		71,000	683
	Public Officials Liability	1.18%		27,000	318
	Police/Fire Liability	10.57%		55,000	5,815
	General Liability Insurance	0.96%		53,000	510
	Total Indirect Costs				104,555
DIRECT COST					
	HEALTH/LIFE INSURANCE	100.00%		99,742	99,742
	F.I.C.A. MEDICARE	1.45%		740,106	10,732
	RETIREMENT (Based on FY15 Actual)	2.61%		4,238,879	110,755
	Total Direct Costs				221,229
	FY15 Adjustment Based on Actual Expenses				(10,247)
TOTAL FOR AMBULANCE ENTERPRISE					
					315,537
Total Town Operating Budget - Town Mgr Rec					
	Ambulance Budget(net of Direct/Indirect Costs)		0.96%		97,377,504
					936,996
Total Services - Ambulance & Fire					
	Total Services - Ambulance		23.39%		4,005,274
					936,996
Total Services - Police, Ambulance & Fire					
	Total Services - Ambulance		10.57%		8,861,959
					936,996
Total Personal Services - T&S					
	Total Personal Services - Ambulance		1.18%		62,810,681
					740,106

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 TOWN OF WESTFORD
 YEAR TO-DATE BUDGET REPORT
 FY16 YTD BUDGET

 | P 1
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FOR 2016 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0640 AMBULANCE ENTERPRISE FUND							
640 AMBULANCE ENTERPRISE FUND							
640 596001 TRANSFERS TO GENERAL FU	0	0	0	180,890.50	.00	-180,890.50	100.0%*
64230100 AMBULANCE - PERSONAL SERVICES							
64230100 511260 FIRE/EMT	471,521	0	471,521	262,785.60	.00	208,735.40	55.7%
64230100 511265 CALL EMTS	1,000	0	1,000	67.95	.00	932.05	6.8%
64230100 513120 OVERTIME	89,615	0	89,615	47,874.21	.00	41,740.79	53.4%
64230100 513170 HOLIDAY OVERTIME	8,771	0	8,771	10,131.27	.00	-1,360.27	115.5%*
64230100 513260 TRAINING	13,698	0	13,698	11,191.89	.00	2,506.11	81.7%
64230100 514050 EDUCATION INCENTIV	20,912	0	20,912	24,466.47	.00	-3,554.47	117.0%*
64230100 514090 EMT & PARAMEDIC ST	70,728	0	70,728	1,100.00	.00	69,628.00	1.6%
64230100 515010 HOLIDAY PAY	19,797	0	19,797	14,300.12	.00	5,496.88	72.2%
64230100 515050 LONGEVITY	2,250	0	2,250	500.00	.00	1,750.00	22.2%
64230200 AMBULANCE - EXPENSES							
64230200 517070 UNIFORM ALLOWANCES	9,700	0	9,700	3,658.39	450.00	5,591.61	42.4%
64230200 521010 ELECTRICITY	7,392	0	7,392	3,667.65	5,551.97	-1,827.62	124.7%*
64230200 521020 NATURAL GAS	5,283	0	5,283	695.66	5,000.00	-412.66	107.8%*
64230200 523010 WATER	600	0	600	232.09	.00	367.91	38.7%
64230200 524010 BUILDING MAINTENAN	3,500	0	3,500	2,779.72	.00	720.28	79.4%
64230200 524020 VEHICLE MAINTENANC	6,720	0	6,720	1,945.79	.00	4,774.21	29.0%
64230200 524030 EQUIPMENT MAINTENA	3,200	0	3,200	2,124.03	816.42	259.55	91.9%
64230200 524060 COMMUNICATIONS EQU	1,000	0	1,000	785.85	.00	214.15	78.6%
64230200 527070 LAUNDRY SERVICES	200	0	200	.00	.00	200.00	.0%
64230200 530500 TRAINING & DEVELOP	3,500	0	3,500	2,197.80	.00	1,302.20	62.8%
64230200 530920 CONTRACTED SERVICE	57,500	0	57,500	23,631.37	29,368.63	4,500.00	92.2%
64230200 534010 POSTAGE	150	0	150	.00	.00	150.00	.0%
64230200 534030 ADVERTISING-GENERA	105	0	105	.00	.00	105.00	.0%
64230200 534040 PRINTING SERVICES	440	0	440	42.76	.00	397.24	9.7%
64230200 541010 GASOLINE	14,752	0	14,752	4,131.80	.00	10,620.20	28.0%
64230200 542010 OFFICE SUPPLIES	300	0	300	490.63	.00	-190.63	163.5%*
64230200 545010 CUSTODIAL/CLEANING	300	0	300	17.33	.00	282.67	5.8%
64230200 548010 VEHICULAR PARTS &	7,000	0	7,000	2,061.40	2,338.00	2,600.60	62.8%
64230200 548020 VEHICULAR TIRES &	5,478	0	5,478	.00	.00	5,478.00	.0%

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 TOWN OF WESTFORD
 YEAR TO-DATE BUDGET REPORT
 FY16 YTD BUDGET

 P 2
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FOR 2016 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
64230200 550010 HEALTH/MEDICAL SUP	60,000	0	60,000	36,251.73	12,403.72	11,344.55	81.1%
64230200 550020 OXYGEN	2,000	0	2,000	455.00	.00	1,545.00	22.8%
64230200 571100 MEETINGS & CONFERE	1,155	0	1,155	.00	.00	1,155.00	.0%
64230200 573010 DUES AND MEMBERSHI	1,500	0	1,500	330.00	.00	1,170.00	22.0%
64230200 579040 INDIRECT COSTS	261,781	-130,891	130,891	.00	.00	130,890.50	.0%
64230415 FY15 ART#6 3/15 \$340K CAPITAL							
64230415 580000 EKG MONITORS \$80K	80,000	0	80,000	79,999.99	.00	.01	100.0%
64230415 580001 REPLACE AMB \$246K	246,000	0	246,000	.00	245,411.00	589.00	99.8%
64230415 580002 RADIOS-NEW AMB 14K	14,000	0	14,000	.00	.00	14,000.00	.0%
TOTAL AMBULANCE ENTERPRISE FUND	1,491,848	-130,891	1,360,958	718,807.00	301,339.74	340,810.76	75.0%
TOTAL EXPENSES	1,491,848	-130,891	1,360,958	718,807.00	301,339.74	340,810.76	
GRAND TOTAL	1,491,848	-130,891	1,360,958	718,807.00	301,339.74	340,810.76	75.0%

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