

FY 2018 Budget Questions & Answers

Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
Dan - All Departments	Wrona: Was there any attempt to forecast the FY'19 and FY'20 Projections based on the FY18 TMR budgets when different from the FY18 Request?	No, the FY19 and FY20 are requests from the department heads. The Town manager only recommends the budget for FY18, mostly because we do not have the offsetting revenue information or health insurance rates to make an informed decision.
Dan - All Departments	Wrona: Did all departments use the town guidelines for cost per gallon for gasoline/diesel/natural gas and cost/Kwh for electricity and their own departmental usage (e.g. miles driven, Kwh used, etc.) to estimate their budgets?	Yes, departments submit a utility worksheet with their budget requests. For FY18, the projections are \$0.1434 per KWH for electricity, \$1.30 per Therm for natural gas, \$2.61 per gallon for gasoline, and \$3.01 per gallon for diesel. That being said, we also use trending if the request submitted using the utility worksheet looks out of line based on the FY16 Actuals. Also, projecting electricity is extremely complicated. Different accounts within town have different rates for delivery charges. In addition, net metering, which saved the Town approximately \$600,000 in FY16, creates another variable in projecting future usage. We receive credits based on how much electricity is produced in the solar plants where we purchase credits.

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630-Recreation	As I mentioned in the Dec. 1st FinCom meeting, I would like to see the Gross Margin analysis for the Rec. Programs. Please do not include the subsidy from the BoS in the analysis of how much the revenue is for each program vs. the direct program and loaded cost (i.e. supervision, utilities, etc.)	Not complete, still working on the format as requested.
1630100-Ass't Director	Please explain the increase of \$2,075 from FY16 Act to FY17 Bud and the \$4,889 decrease from FY18 TMR vs. FY17Bud.	CBA – OPEIU contract retro settlement Resignation of Employee and new hire at lessor rate
	Glen's questions	
511030 & 511500 - Asst. Director & Office Manager	I'm not looking for a justification of either position, but can you briefly describe the two roles and how they interact with one another?	Assistant Director is responsible for recreation programming and staff; Office Manager is an administrative position (payroll, bills payable)
	What is the BoS subsidy for FY17 and what is the FY18 budget amount?	FY'17 \$110,969 Financial Model FY'18 \$152,192
	Are the fees for each program charged separately, or are fees for multiple programs sometimes bundled? In other words, if an individual is participating in more than one program at a time, are those fees bundled? If so, do you then account for them separately (i.e. allocate them to the separate programs)?	Each program is charged separately in order to see if the program has sufficient enrollment to run. Program fees are accounted for separately.
Parks & Grounds 650-1650100-Heavy Eqpt Operator	Please remind us of the drop from FY16 Act to FY17 Bud (transfer of operator to another dept?) and also why there was a \$26,986 decrease from FY18Req to FY18 TMR.	HEO retired and the position was not replaced. The request to replace this position was included in the FY'18 request to the Town Manager. Position is not included in TMR.

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1650200-Vehicle Maint.	What is the year-to-date vehicle maintenance? How are we doing vs. the \$4,000 budget which is \$1,954 less than FY16 Act and \$1,000 less than FY18 Req?	Vehicle maintenance is the annual amount to maintain parks vehicles. We are doing fine, have expended 16% to date. The winter is when I see additional costs as wear and tear for snow and ice storms. The cost is split with Highway if the vehicle is used in snow removal.
	Glen's questions	
511030-511500-511610-511613	Please briefly describe the role of the P&G Operations Supervisor. I'm not looking for a justification of the position, but rather just want to understand it.	The Parks and Grounds Operations Supervisor is responsible for the daily operation of the parks and grounds function of my department. The position is shared with Highway. The position is in my budget at 58% from April to November and then switches to Highway for snow/ice events. The position and crew still work on parks and grounds however can be assigned Highway related duties as needed.

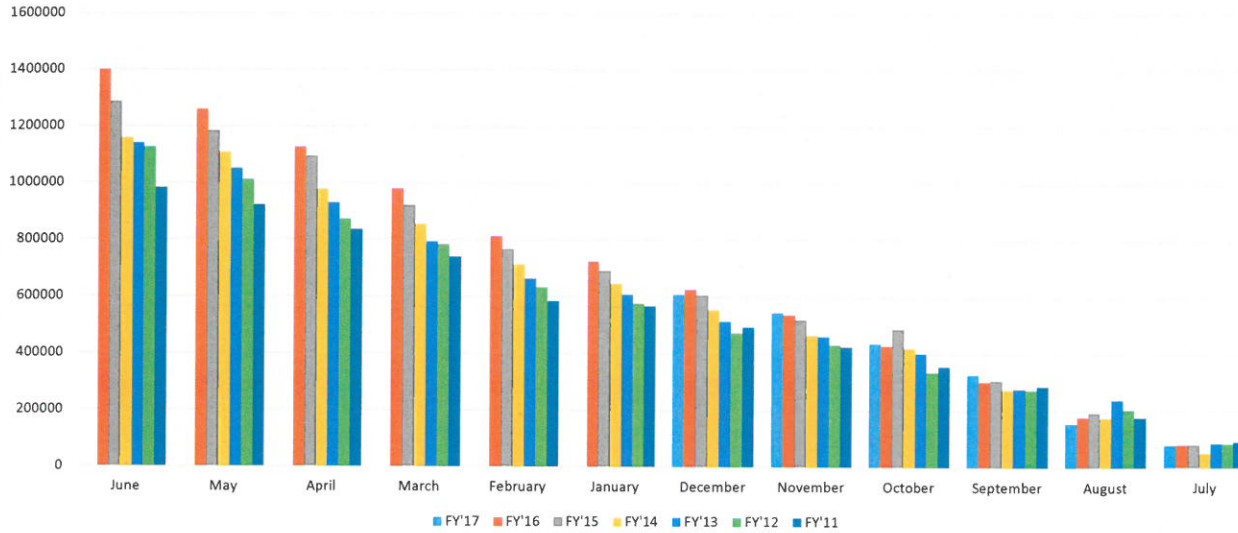
RECREATION ENTERPRISE FY'17

ATM 2016 for FY'17 Recreation Enterprise

\$	1,375,174.00	Appropriated	Percent of Appropriated Budget
\$	1,189,205.00	Enterprise Fund	86.5%
\$	75,000.00	Retained Earnings	5.5%
\$	110,969.00	General Fund	8%
			100.0%

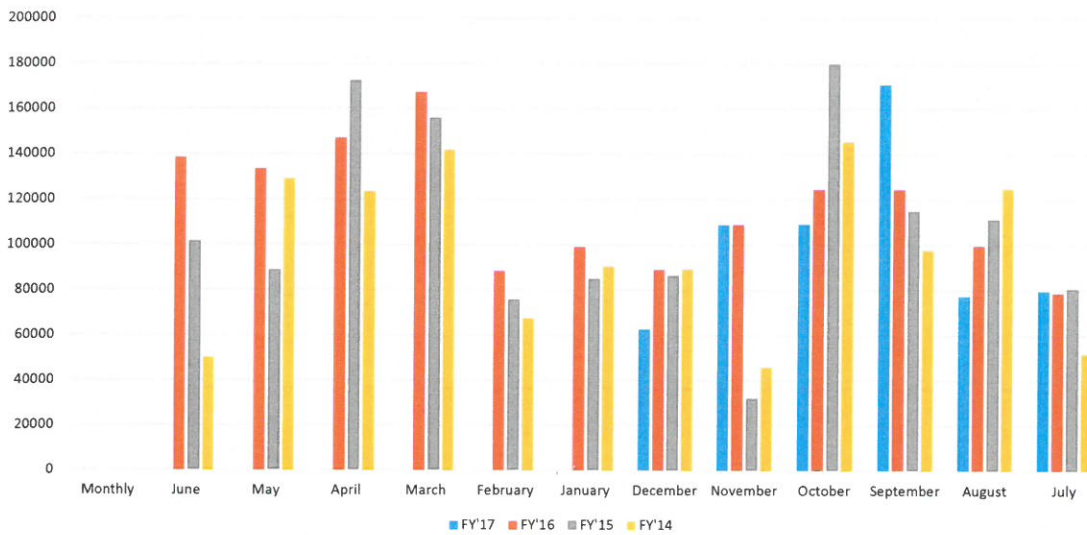
\$	1,189,205.00	Enterprise revenue to be raised	% raised
\$	591,319.18	Income to date	50%
\$	597,885.82	amount to be raised	

Cummulative Totals



	\$	(16,585.44)	RECREATION ENTERPRISE - REVENUE CUMMULATIVE												
Cumulative	FY'17		FY'16		FY'15		FY'14		FY'13		FY'12		FY'11		
June	\$	-	\$		1,399,832.18	\$	1,285,279.05	\$	1,160,563.12	\$	1,140,225.13	\$	1,127,212.76	\$	983,889.38
May	\$	-	\$		1,261,295.19	\$	1,183,620.37	\$	1,110,133.52	\$	1,052,968.25	\$	1,013,304.74	\$	923,516.48
April	\$	-	\$		1,127,817.39	\$	1,094,721.70	\$	980,839.32	\$	931,806.66	\$	874,547.52	\$	838,327.59
March	\$	-	\$		980,677.93	\$	922,308.75	\$	857,121.48	\$	794,600.88	\$	784,407.12	\$	741,085.87
February	\$	-	\$		813,224.98	\$	766,390.57	\$	715,068.48	\$	664,545.77	\$	633,855.83	\$	585,491.80
January	\$	-	\$		724,845.73	\$	690,558.28	\$	647,411.48	\$	609,351.05	\$	576,736.67	\$	568,103.48
December	\$	609,181.01	\$		625,766.45	\$	605,489.33	\$	556,677.55	\$	515,572.43	\$	473,937.06	\$	495,562.26
November	\$	546,398.71	\$		536,696.30	\$	519,046.23	\$	467,081.32	\$	461,541.73	\$	433,154.15	\$	425,480.07
October	\$	437,428.16	\$		427,637.25	\$	487,006.77	\$	421,029.39	\$	402,576.05	\$	336,623.37	\$	356,458.66
September	\$	328,173.45	\$		303,005.65	\$	307,225.06	\$	275,159.48	\$	279,354.28	\$	273,819.11	\$	287,371.73
August	\$	157,223.87	\$		178,355.15	\$	192,064.90	\$	177,241.10	\$	240,535.02	\$	205,666.89	\$	178,039.26
July	\$	79,750.30	\$		78,772.50	\$	80,721.50	\$	52,120.87	\$	87,280.15	\$	84,936.35	\$	91,591.92

Monthly Deposits



RECREATION ENTERPRISE REVENUES - MONTHLY

Does not include GF \$110,969 added in July 2016

Monthly	FY'17	FY'16	FY'15	FY'14
June	\$ -	\$ 138,536.99	\$ 101,658.68	\$ 50,429.60
May	\$ -	\$ 133,477.80	\$ 88,898.67	\$ 129,294.20
April	\$ -	\$ 147,139.46	\$ 172,412.95	\$ 123,717.84
March	\$ -	\$ 167,452.95	\$ 155,918.18	\$ 142,053.00
February	\$ -	\$ 88,379.25	\$ 75,832.29	\$ 67,657.00
January	\$ -	\$ 99,079.28	\$ 85,068.95	\$ 90,733.93
December	\$ 62,782.30	\$ 89,070.15	\$ 86,443.10	\$ 89,596.23
November	\$ 108,970.55	\$ 109,059.05	\$ 32,039.46	\$ 46,051.93
October	\$ 109,254.71	\$ 124,631.60	\$ 179,956.71	\$ 145,869.91
September	\$ 170,949.58	\$ 124,650.50	\$ 115,160.16	\$ 97,918.38
August	\$ 77,473.57	\$ 99,582.65	\$ 111,343.40	\$ 125,120.23
July	\$ 79,750.30	\$ 78,772.50	\$ 80,721.50	\$ 52,120.87

PAS 12/6/16