

## FY 2018 Budget Questions & Answers Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
122-571100 BoS-Mtgs & Conferences	Wrona- Is the Strategic Planning Retreat cancelled indefinitely or just for FY18? (\$1,700 reduction in FY18 TMR)	No its not cancelled indefinitely, we may hold the event every other year
122-573100 BoS Dues & Sub.	Wrona- What impact will not funding the Cross Town program have on the town? (\$4,950 reduction in FY18 TMR)	No impact. We became a member to encourage other businesses to join. At this point, the town receives no direct benefit from being a member
122-578020 BoS Community Initiatives	Wrona,FitzPatrick+Hegde- Please explain the \$4,000 reduction in FY18 TMR vs FY18 Req and give some specifics so as to understand the impact of the reductions.	This line item has been used for purchase of radar speed limit signs and cross walk signs, which are nice to have, but to balance this year's budget we made reductions where we felt appropriate
122-570000 BoS Other Charges & Exp	Wrona- Please explain \$1,000 reduction in FY18 TMR vs FY18 Req.	We have used that for newspaper subscriptions, miscellaneous notifications. We felt it was necessary to reduce this line to balance the budget
122 BoS	Hegde-Is there any effort to consolidate common functions across town and school (e.g. HR, Legal, Health Services, etc.)?	Combining town and school requires a school committee and town meeting vote. In the past, we combined Technology and made an attempt to combine HR, which didn't work so well. The town funds the health insurance for the schools. The school pays for their own legal. We are reviewing the possibility of a consolidated Facilities Department
123-517160 Town Mgr- Life Ins. and LT Disability	Wrona- Please explain the \$700 reduction in FY18 TMR vs FY18 Req.	The Town Manager went on the town's STD and LTD policies which reduced the premiums significantly
123-530500 Town Mgr - Mgmt Perf Training	Wrona- Please explain the \$2,500 reduction in FY18 TMR vs FY18 Req.	Reductions were required to balance the budget. This line typically provides management training and/or improvements training for staff.

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131-538090 FinCom - Other Purchased Serv.	Wrona- Please explain the \$725 reduction from \$3,500 \ in the FY18Req to the \$2,775 in FY18TMR.	We are funding 15 meetings at \$185 per meeting. In FY16, the FinCom met 12 times.
131 Transfers Out	FitzPatrick-Does the Transfer Out of the reserve fund really carry over to future years or is that a glitch?	This is a glitch. Fixed, thank you.
132-542010 Office Supp.	Wrona- Please remind us why the \$610 reduction in FY17 + FY18 Req/TMR vs FY16 Act.	Only spent \$370.16 total in FY16 expense budget. Needed start-up supplies for assistant and paper / dividers / binders for budget books now that printing is done in house.
132-571100 Mtgs & Conf	Wrona- Please remind us why the \$700 reduction in FY17 + FY18 Req/TMR vs FY16 Act.	Finance Director took a 9 Day MCPPO (procurement) class in Boston. Obtained certificate. No such classes budgeted for FY17-18.
135-513120 Overtime	FitzPatrick-What happens in Accounting that requires overtime compensation?	OT is required on weeks with a holiday in order to meet the time sensitive deadlines for direct deposit. When we lose a day of processing with a Monday holiday, we must still complete the payroll processing by Tuesday at 2PM to insure transmission of the direct deposit process with the bank.
141-524090 Assessors Contracted Services	FitzPatrick-What services are contracted out?	Interim years: for Measure & List of RE/PP properties to keep in pace with DOR guidelines. REVAL Year: for consulting with/for the DOR and table updates.
145 Online Bill Payments	FitzPatrick-Does online bill pay have increasing use every	Yes, the online payments are increasing slowly.

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	quarter? Does use create any efficiencies for dept?	Yes, it saves staff time. 4 years ago the Treas/Coll office reduced one full time position to 15 hours. It may be helpful to note that the town only recently began paying the 25 cent convenience fee, but we have been doing online bill payments for several years. It is not new.
145-530130 Treas/Coll Legal Serv+Tax Title	Wrona- Please remind us why the increase of \$9,476 from FY16 Act to FY17Bud and explain \$1,050 decrease in FY18 TMR vs FY18 Req.	The Legal Tax Title line item was budgeted at \$30,000 when I got here in FY11. By taking some of the notice letters back in the office so that the attorney did not do everything, and by changing the timing of filing liens, I have been able to reduce costs gradually over 5 years. However, in any given year a tax lien parcel can generate legal bills that cannot be anticipated. I have tried to be reasonable with this budgeted line item, while at the same time, protecting my ability to pursue collection and move delinquents to foreclosure when other methods are unsuccessful.
145-530920 Treas/Coll Contract. Serv.	Wrona- Please remind us why the decrease of \$3,387 from FY16 Act to FY17Bud and explain \$1,000 decrease in FY18 TMR vs FY18 Req.	I asked for \$4,500 in FY17 and I asked for \$5,800 in FY18. This line item covers our continuing disclosure document (\$2,500/yr), our financial advisory fees (\$2,000/yr, plus \$500 for each short term borrowing), and the Online Bill Pay fees, which are uncertain. This line item can fluctuate sometimes if the disclosure document annual report costs are generated during a bond issue and are paid as part of the closing costs.
145-574000 Treas/Coll	Wrona- Please remind us why the increase of \$5,000 from FY16	Some time ago, the auditor recommended that

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Penalties & Interest	Act to FY17Bud and explain \$5,000 decrease in FY18 TMR vs FY18 Req. Hegde-No budget for Penalties & Interest. Where does the money come from if there is a need for this item?	we establish a penalty and interest line item to provide transparency in case we ever had to pay late fees or penalties to the state or to the IRS. Although we work very hard to make sure our systems would prevent anything like this from happening, I cannot guarantee that it will never happen. I assume this item was reduced because we have not needed any of it since we set it up. If we had to pay a penalty or interest, I would seek funds from the Fin Com reserve fund or use other available funds in my own budget.
152-517020 Hum Res - Pre-Emp Medical Exam	Wrona- Please explain the \$2,000 reduction in FY18 TMR vs FY18 Req.	Budget cut to balance the budget. Last several years the actual has come in under the budgeted amount. However, if something changes we may be asking for additional funding for this line item.
152-5700 Professional Development	FitzPatrick-Do the Professional Development expenses benefit multiple departments or are the expenses for HR prof.dev only?	Professional Development benefits multiple departments. All requests are pre-approved by the Town Manager.
155-Tech - Pers. Serv.	Wrona- For all of Personal Services, please remind us why the total dept. budget went up by \$15, 402 from FY16Act to FY17 Bud and another \$11,554 from FY17Bud to FY18 Req/TMR.	It is a combination of many factors: contract step increases, COLAs, market adjustment, and some reductions due to staff turn over.
155-527050 Tech Copier Machine Lease	Wrona- Please explain why the three owned copiers are planned to be replaced by leased units (p.37) and the increase of \$5,500 from \$31,500 FY17Bud to \$37,000 FY18Req/TMR (i.e. how much new leases vs. color copier for Town Clerk)	The three owned copiers are all more than 5 years old and are breaking down regularly. The increase represents the increase from 12 to 15 leased units (and perhaps 16) and the unknown
155-527050 Tech	FitzPatrick-Are these the leases for all the town's copiers and	Yes, all Town buildings (not Schools). I have asked

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Copier Machine Lease	not just for the library?	Dan to rename the GL account.
155-530400 Tech Network Support	Wrona- Please remind us why the \$14,000 increase from \$23,000 in FY17Bud to \$37,000 in FY18Req/TMR.	The \$10,000 reduction is effective in FY17 but it was not known at the time that budget was set. In addition to the \$31,500 transferred in we have incremental inflation increases on some items and we have new support costs for items such as our older storage arrays that are coming off their warranty periods. The decreases in the next few years are due to the completion of the 3-year licensing correction deal we did with Microsoft in FY16 (which is the \$31,000). Under that agreement we paid off the purchase of the server licenses over three years leaving only the support costs from FY19 onwards.
155-530490 Tech Server Support	Wrona- Is the \$10,000 reduction in VMware support in FY17 or FY18 and is it all reflected in this account? If not how much? Please remind us why the \$47,834 increase from the \$21,766 FY16Act to the \$69,600 FY17Bud. Write-up on p.37 states \$31,500 transferred into 530490 from 530920 (Cont. Serv.) in FY17 so where are the other expenses coming from? Also, why then the \$15,000 increase to the \$84,000 FY18Req/TMR but then the \$21,500 decrease to the \$63,500 in FY19 and FY20. *** It might be easier if you prepared a simple spreadsheet of the accounts related to the transfers/reductions to be able to see the base line spending before and after all the changes. ***	There are two main factors driving this line higher. Firstly, we continue to increase the size and complexity of our network, particularly in the schools. This increases the cost of the maintenance agreements we have. Second there is a one-off increase caused by a change in Cisco's software maintenance strategy, closing a loophole that allowed us to save thousands of dollars a year.
155-530920 Tech	Wrona- Again, it might be easier if you prepared a simple	The largest cost decrease is the \$31,500 transfer but we also are saving several thousand dollars by relicensing our GIS applications more

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Contracted Services	spreadsheet of just the accounts effected by the reductions in expenses and transfers to/from accounts to understand the base line expenses. Trying to understand the Increase from FY16Act to FY17Bud, then reduction to FY18Req/TMR (\$31.5K transfer for MS server support?)	efficiently. Against that of course is inflation on many items, and the steady increase in the level of software use in the Town.
155-530950 Tech Consulting Services	Wrona- Please explain the \$2,000 decrease from the \$7,000 FY17Bud and FY18Req to FY18 TMR.	I believe this was at least in part due to us receiving a lower projected cost from NMCOG for our flyover survey.
155-542052 Tech Network Hardware	Wrona- Please explain the \$3,000 reduction from \$4,000 FY18Req to \$1,000 FY18TMR. What impact on operations?	This is used for small non-capital (an often unexpected) network equipment costs. We only spend it if we need it. In FY18 if this cost becomes significant we will have to find some other way of funding it.
155-542053 Tech Server Hardware	Wrona- Please explain the \$2,000 reduction from \$3,000 FY18Req and the \$1,000 FY18TMR. What potential impact on operations?	As per the previous line item, if we are required to buy a significant amount of 'non-capital' equipment then we will have to find alternative funding.
161-542012 Town Clerk Election Related Supplies	Wrona- I understand the increase from FY16Act of \$1,052 to the FY17Bud but why the increase of \$6,123 from FY16Act to \$7,175 for FY18Req/TMR?	That cost stems from a state estimate for programming the language cards for our ADA machines. We reduced the \$1,000/machine to \$500/machine a few years ago but to date our highest expense for programming has been \$783 total. The cost depends on the number of words on the ballot. My current estimate for that line item is \$2,000.
161-542012 Town Clerk Election Related Supplies	FitzPatrick-Why wouldn't Election Supplies and Services in FY18 be more like FY16 since it's not a mid-term or a presidential election year?	I believe this is answered in the response above.

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161 Town Clerk	Wrona- What are the requirements leading to the need for a color copier?	This request stems from an increased need from our Indian population to notarize color copies of personally identifying documents for Indian passports and citizenship of children. This past summer we had a great influx of these requests and residents were bringing in their own color copies, which seems both cumbersome and potentially hazardous should someone lose their footing on the stairs. We were unable to assist with this type of notarization during early voting so it is hard to tell at this point if this requirement has changed on the part of the Indian Consulate or if this need will pick up again in January.
170-530920 Permitting Contracted Services	Wrona- Why was there a request for \$39,800 in FY18Req but reduced by \$3,970 to \$35,830.	This line item is for two purposes: <ol style="list-style-type: none"> <li>1) \$31,850 for annual contract with Westford Housing Authority for affordable housing services;</li> <li>2) remainder is for appraisals used when the Town has the right of first refusal (such as when a chapter 61 property comes out of its tax status). Each appraisal approx. \$4000.</li> </ol> Reduction per Town Manager's balanced budget.
170-511020 Permitting Asst. Planner	Wrona-Why the increase of \$10,175 from FY17Bud to FY18TMR?	FY 17 Assisting Planner is on extended leave FY17 reflects closer to actual costs; Assist Planner returns to her 24/week position in January 2017.
170 Permitting	Wrona- Although the writeup for the proposed addition of a	Budget for the new position is in 241.

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Assistant	"Dept. Asst." states on p.53 that it is shown in the Building Dept., where is this shown in the budgets?	
170-511560 Permitting Programming Assistant	Wrona-Is the \$3,097 increase due to new contract or other reasons?	New OPEIU contract
170-512020 Permitting Intern/DMS Support	Wrona-Why the decrease of \$4,969 to zero in FY18 Budget?	Position moved to 241 b/c primary duties are to the Building Department
171-530950 Conservation Comm.-Consulting Serv.	Wrona-Why the \$2,000 decrease from FY17Bud to FY18TMR?	The Town Owned lands database project is winding down; consulting fees not needed.
171 Conservation Commission	FitzPatrick-Why is there such a big increase in FY16 for Conservation and Board of Appeals permits?	Applications fluctuate regularly. The conservation Resource Planner requires applications for replacement septic systems that may have been previously approved under emergency provisions.
171 Conservation Commission	FitzPatrick-There seems to be a glitch in the report with longevity and the footing (adding up Personal Services and Expenses) and it's not clear if the FY18TMR includes the Assistant or not. Please explain.	Fixed, thank you.
175-570000 Planning Brd Planning Studies	Wrona- Please remind us why the \$12,500 FY17Bud and why it's reduced by \$7,500 in FY18TMR vs FY18Req. Hegde- How much money was spent in FY16 and FY17? Any major studies planned for FY18? What is the impact of reducing this budget in FY18?	FY 17 budget for \$12,500 is for: <ul style="list-style-type: none"> <li>1) planning consultants to assist with zoning Bylaw amendments staff unable to accomplish (capacity); and</li> <li>2) contractor to revise application forms (improve and create digital forms)</li> </ul> To date, none FY17 spent or committed. FY 16 did not include such studies. Impact of budget reduction is only enough for one small project.

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192-521010 Town Hall Electricity	Wrona- Why was the FY18 Electricity budget reduced by \$5,500 from FY18Req (and down almost that much from FY17Bud)?	The reduction in electricity at town hall was related to both net metering credits and a decrease in the KWH contract rate for FY18.
192-524015 Town Hall Grounds Maintenance	FitzPatrick-We just discussed that Town Hall didn't get the proper grounds maintenance because the Highway/Parks retiree wasn't replaced. What is in the Grounds Maintenance budget here if Parks/Grounds does this?	The grounds maintenance line item covers all miscellaneous purchases and repairs required to the exterior, such as sidewalk repairs, parking lot lining, yard tools, signage replacement for parking, hoses, snowblower/parts, etc.
192-542020 Copier Supp. 192-549080 Bottled Water	FitzPatrick-Are copier supplies for Town Hall both here + #155? FitzPatrick-Why does the Town Hall and Senior Center use bottled water and not town water with a filter or cooler?	The copier leases are budgeted in department #155 and all copier supplies for the town hall are budgeted in #192.  We use town, bottled, and filtered water in the Town Hall. The bottled water is provided during public meetings. The large water bottle dispensers provide on-demand hot water for employees and patrons as well.
199-511570 OPM Stipend	Wrona-What is the OPM stipend and why has it been "discontinued at this time", i.e. for FY18? Could it be reinstated in the future, and if so why? Has the OPM Stipend been replaced "at this time" by the Overtime (see next question)?	The OPM stipend was discontinued because the staff member who had been receiving it was since promoted and given a salary adjustment to bring the position in line with Project Manager related duties.
199-513120 Overtime	Wrona-Why was the Overtime increased by \$3,000 in the FY18TMR? OT was still \$1,000 in FY17Bud when OPM Stipend was \$7,830....please explain.	The adjustment in overtime is related to upcoming projects, such as Roudenbush, which will likely require additional labor hours for project oversight purposes.