

FY 2020 Budget Questions & Answers
Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
630 – Recreation Enterprise	Pilachowski – What percentage of the recreation expenses were covered by the revenue generated by the recreation programs?	In FY20 we estimate recreation program revenue to cover approximately 97% of recreation program expenses, resulting in a General fund supplement of \$45,000.
630 Recreation Enterprise	FitzPatrick - What happened to the study between Roudenbush offerings and P&R?	A task force of representatives from the Town and Roudenbush met on multiple occasions. As a result of those meetings and conversations, Parks and Recreation and Roudenbush are working cooperatively regarding programming offerings.
630 Recreation enterprise – building maint	FitzPatrick - What building maintenance is anticipated?	With the move to the newly renovated 65 Main Street facility, we anticipate limited building maintenance requirements. The funding in this line is anticipated to cover maintenance for items like door hardware, trim, wall repair, painting, etc.
630 Recreation enterprise – printing	FitzPatrick - What expense run thru printing if not the recreation brochure? Is there a postage expense?	In previous years, the brochure was split between the two accounts. The actual cost for printing and mailing the brochure is \$12,000. In order to improve the accounting, we are suggesting that we transfer all but \$1,000 from printing service to the brochure account and then apply the entire expense for the brochure to this account. We still need \$1,000 in printing service to provide marketing materials for special or supplemental programs or other events.
630 Recreation enterprise – Other rec supplies	FitzPatrick - Why is there a large increase in other rec supplies?	This line is used to fund replacement equipment at recreation facilities that do not typically generate program or user fees. This includes amenities like playground slides, swings,

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		basketball hoops, basketball nets, tennis nets, pickleball nets, etc. After surveying our facilities, it was determined that we have several maintenance issues needing to be addressed.
630- Recreation enterprise	FitzPatrick - What is the basis for determining the allocation % and why are some allocations higher?	<p>O'Donnell: I have attached the direct and indirect cost policy that we use to calculate direct and indirect costs.</p> <ul style="list-style-type: none"> • The calculation for the allocation for town department indirect costs is: (Water personal services plus expenses less OPEB less direct and indirect costs / Town Operating Budget less CPA budget less debt service less OPEB less water OPEB less all direct and indirect costs.) • Human Resources is water personal services / townwide personal services. • For the general insurances (worker's comp, gen'l liability, etc.), we receive the attached worksheet each year from MIIA that tells us the amount of premium allocated to the enterprise. • Health and life insurance is based off the actual coverage of water employees, including any retirees. • Medicare is based on the FY18 actual amount. • Retirement is based on the FY18 actual retirement withholdings from the water

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		<p>enterprise vs. the entire town. That percentage is applied to the FY20 assessment from Middlesex Retirement.</p>
630 Recreation enterprise	FitzPatrick - What else in the direct/indirect allocation is driving the decrease of approximately \$130k. Insurance is about half that?	<p>O'Donnell: In FY19, we charged \$112,035 for health and life insurance based on actual enrollments at that time. The actual amount being charged in FY20 is \$55,112, which is a decrease of \$56,923. In FY19, we also had to charge an additional \$18,198 based on FY17 actual expenses. In FY20, Recreation earned a credit of \$56,457. That is a swing of \$74,655. Those two items alone total \$131,578.</p> <p>I attached the FY19 direct and indirect analysis for comparison purposes.</p>

