

FY25 Recreation in the Town Budget

Source: Town Manager's Proposed Budget FY25 Approved at
ATM May 2024

Overall Town Budget

	FY24	FY25	FY26	FY27
EXPENDITURES	Budgeted	Projected	Projected	Projected
Education - SPS	44,358,543	45,785,871	47,044,982	48,221,107
Education - LS	28,936,600	29,497,481	30,308,662	30,839,063
Education - Vocational	500,000	450,000	450,000	450,000
General Government	3,598,455	3,817,526	3,921,324	4,057,307
Public Safety	9,939,791	10,399,288	10,702,670	11,032,442
Public Works	6,111,600	6,370,754	6,530,308	6,715,445
Human Services	1,002,310	1,031,179	1,065,303	1,093,965
Culture & Recreation	1,639,483	1,716,739	1,773,021	1,821,900
Total Town Departments	96,086,782	99,068,838	101,796,270	104,231,229
Reserve Fund	300,000	300,000	300,000	300,000
Town-Wide Operating and Transfers	195,991	201,305	206,305	211,305
Town Debt Service	2,781,145	4,897,465	4,759,910	4,517,335
Employee Benefits (Town and SPS)	15,730,817	16,487,414	17,311,785	18,177,374
OPEB Trust Contribution (Town and SPS)	650,000	650,000	650,000	650,000
Total Operating Budget	115,744,735	121,605,022	125,024,270	128,087,243
Capital Expenditures	728,525	1,578,697	1,720,000	1,770,000
TOTAL:	116,473,260	123,183,719	126,744,270	129,857,243

Culture and Recreation

Recreation is 15.3% of Culture and Recreation

	FY23 Actual	FY24 Appropriated	FY25 Recommended
CULTURE & RECREATION			
Goodnow Library	1,289,709	1,375,940	1,441,323
Recreation	223,836	236,194	262,720
Historical Commission	7,129	8,500	8,589
Historic Districts Commission	3,473	3,849	4,107
Total Culture & Recreation	1,524,147	1,624,483	1,716,739
Salaries & Other Cash Compensation	1,184,679	1,277,281	1,335,839
All Other Expenses	339,468	347,202	380,900
Total Culture & Recreation	1,524,147	1,624,483	1,716,739
Culture & Recreation Headcount (FTE)	18.00	18.00	18.00

Recreation Budget

Performance Measures:

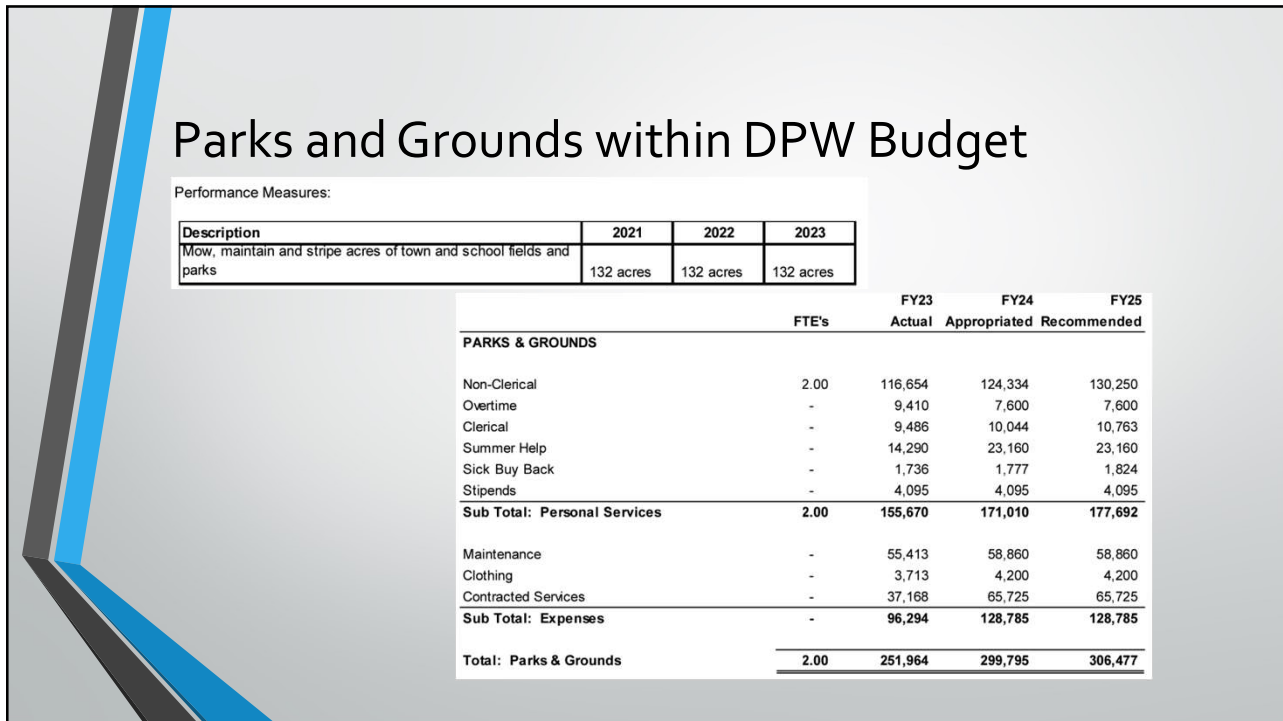
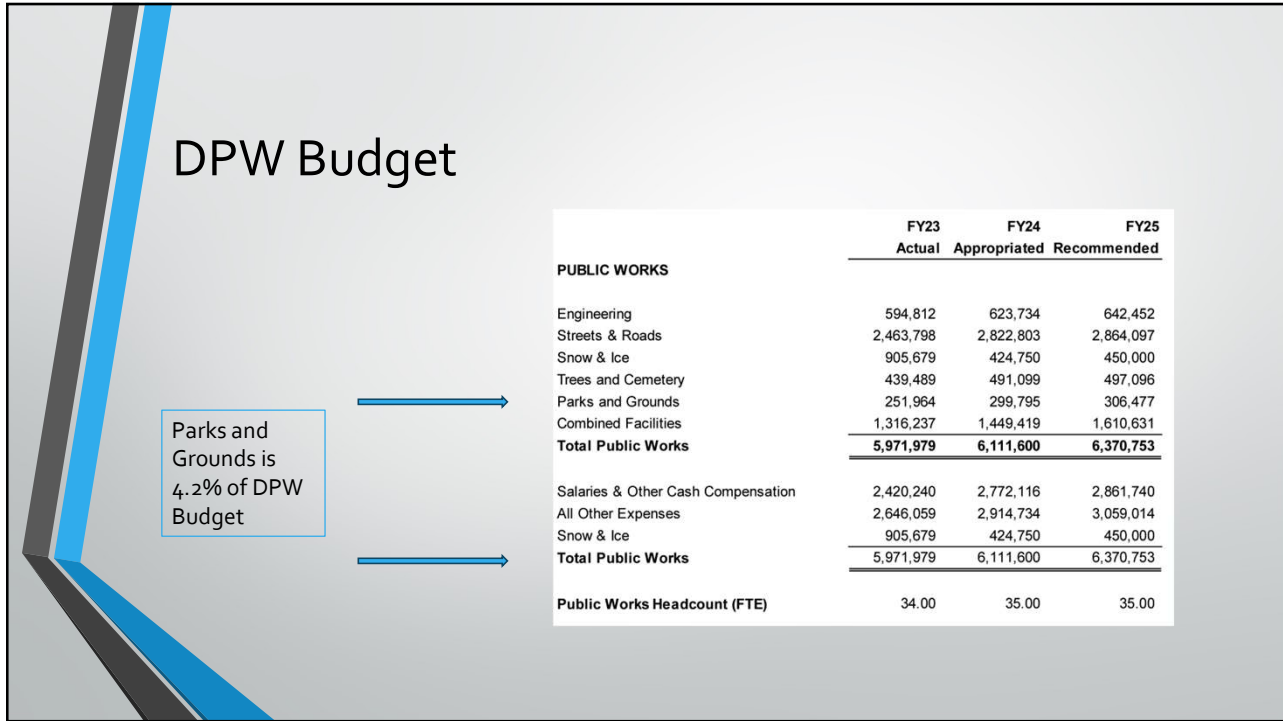
Description	2021	2022	2023
Acres of parks and playgrounds	96	96	96

Three full time staff.
One more unfunded since 2020.

General Expense added in FY24

	FTE's	FY23 Actual	FY24 Appropriated	FY25 Recommended
RECREATION				
Rec. Director	1.00	104,642	111,402	116,838
Program Coordinator	1.00	57,035	60,478	64,723
Clerical	1.00	62,159	61,978	63,822
Sick Buyback Annual	-	-	2,336	2,336
Sub Total: Personal Services	4.00	223,836	236,194	247,720
General Expense	-	-	15,000	15,000
Total: Recreation	4.00	223,836	251,194	262,720

Recreation programs funded through revolving fund : fees cover expenses



Field Maintenance Enterprise Fund

Field reservation fees cover expenses.

No Tax Revenue used in this fund.

	FY23 Actual	FY24 Appropriated	FY25 Requested
REC. FIELD MAINTENANCE ENTERPRISE			
Field Maint. Salaries	113,443	123,014	125,163
Sub Total: Personal Services	113,443	123,014	125,163
Field Maintenance	54,798	45,000	45,000
Park Maintenance	26,446	15,000	15,000
Utilities	9,062	20,000	20,000
Sub Total: Expenses	90,306	80,000	80,000
Transfer to Field Turf Stabilizatoin	10,500	10,500	10,500
Sub Total: Capital Expenses	10,500	10,500	10,500
Direct Costs	214,250	213,514	215,663
INDIRECT COSTS:			
Benefits/Insurance	26,089	28,000	28,000
INDIRECT COSTS*	26,089	28,000	28,000
Total Costs	240,339	241,514	243,663
Enterprise Receipts	216,689	241,514	243,663
Total Revenues	216,689	241,514	243,663
Surplus/Deficit	(23,649)	-	-

Pool Enterprise Fund

Pool user fees cover expenses.

No Tax Revenue used in this fund.

	FY23 Actual	FY24 Appropriated	FY25 Requested
POOL ENTERPRISE FUND			
Pool Staff Salaries	106,087	150,988	154,327
Part-Time Supervisors	3,678	20,000	13,260
Receptionists	1,146	13,260	1,146
WSI Lifeguards	12,295	30,900	50,494
Head Lifeguard	41,562	48,357	48,366
Pool Instructors	-	13,775	14,190
Sub Total: Personal Services	164,769	277,280	281,783
General Expense	22,288	50,000	50,000
Equipment Maintenance	18,415	40,000	40,000
Utilities	71,717	115,000	121,000
Sub Total: Expenses	112,420	205,000	211,000
Direct Costs	277,189	482,280	492,783
INDIRECT COSTS:			
Benefits/Insurance	40,733	45,000	45,000
INDIRECT COSTS*	40,733	45,000	45,000
Total Costs	317,922	527,280	537,783
Enterprise Receipts	403,328	527,280	407,783
Retained Earnings Used	-	-	130,000
Total Revenues	403,328	527,280	537,783
Surplus/Deficit	85,406	-	-

Residential Taxes is 87.8% of Revenues

REVENUES & AVAILABLE FUNDS	FY23	FY24	FY25	Percentage
	Actual	Budgeted	Recommended	Increase
Real Estate and Personal Property Taxes	98,495,687	102,907,420	109,151,952	6.07%
State Aid	6,952,173	7,101,143	7,201,622	1.41%
MEDICAID Reimbursements	98,251	150,000	98,251	-34.50%
Local Receipts	7,445,594	5,590,000	5,907,000	5.67%
Other Available	744,373	724,697	824,894	13.83%
Free Cash	-	3,466,652	1,110,550	-67.96%
TOTAL REVENUES & AVAILABLE FUNDS:	113,736,077	119,939,912	124,294,269	3.63%

Recreation in the Town Budget

	FY 25 Budgeted Expenses	Percentage of Total
Town Budget	\$123,183,719	100%
Recreation Budget	\$ 262,720	.21%
Parks and Grounds	\$ 306,477	.25%
Total paid to Recreation	\$ 569,197	.46%

- Recreation Programs are self-sustaining
- Pool and Fields are self-sustaining

What Does Recreation Cost Tax Payers?

➤ FY24 residential tax rates - \$14.61/\$1000

Household Value	\$600,000	\$960,000	\$1,500,000
Property Tax	\$8,766	\$14,025	\$21,915
% of Property Tax paid to Recreation	\$18.40 Annually	\$29.45 Annually	\$46.02 Annually
% of Property Tax paid for Parks and Grounds	\$21.91 Annually	\$35.06 Annually	\$54.78 Annually