

Question: Please provide actual vacancies per Department.

Answer: The Town has started to track actual vacancies per Departments since the prior Fiscal Year. In the chart below, the adopted budgeted positions are provided as well as the fiscal year end vacancies for each Department. For comparisons, the proposed FY 2023/24 positions are listed Please note that the vacancies reflect point in time data.

Departments	FY 2021/22 Budgeted	FY 2021/22 Filled as of 6/30/2022	FY 2022/23 Budgeted	FY 2022/23 Filled as of 3/31/2023	FY 2023/24 Proposed
Town Attorney	2	2	2	2	2
Town Manager	5.25	4.25	5.25	4.25	5.25
Human Resources	3	3	3	2	3
Finance	7	7	7	6	7
Clerk	3	3	3	3	3
Information Technolgy	3	2	3	3	3
Community Development	19.75	19.75	20	20	20
Police Department	60	50	60	51	60
Parks & Public Works	34.75	31.75	36.75	32.75	35.75
Library	12.5	11.5	13.5	13.5	13.5
Total	150.25	134.25	153.5	137.5	152.5

Question: On page A-11, it is reported that the GF revenue is estimated to be \$49.2m. On page C-24, the schedule shows total GF Revenues of \$53,592,360. Could you please provide a detail reconciliation between \$49.2m and \$53.5m.

Answer: Please see reconciliation table below:

	Total General Fund Net Operating Revenues	\$ 54,130,896 See Page C-22
Less:		
	Town Debt Payments	\$ 1,894,550
	Pension Trust	390,000
	Transfers In	538,536
	Total General Fund Revenues	\$ 51,307,810 See Page C-22
Less:		
	One- Time OPEB Trust Withdrawal	\$ 1,608,226 See Reference on Page C -29
	Pass Through - ARPA Replacement Revenue Tracking	525,000
	General Fund Revenue - Referenced on Page A-11	\$ 49,174,584

Question: On page C-24, please provide a detail breakout of other sources revenue of \$5,381,814. I know that the number includes \$1,894,550 lease revenue. What is the detail that makes up the remaining \$3,487,264?

Answer: The Other Category contains various items. The most significant ones include one-time OPEB Trust withdrawal (\$1.6 million), ARPA (\$0.5 million) and Measure G (\$0.6 million). These are pass-through revenues set up for tracking purposes. This category also includes all miscellaneous items such

as the Friends of the Library contribution toward Library operations, credit card merchant fees, Police Foundation contributions, insurance reimbursements, dedicated funding for Community Emergency Response Team or Americans with Disability Act training, and donations for benches to name a few.

Question: *On page C-29 the footnote mentions \$1,608,226 is included in “Revenues and transfers in”. Where on the GF revenue schedule shown on C-24 is this amount shown? Note on D-76 a different number is being reported. Which one is correct?*

Answer: \$1,608, 226 is the correct amount. Staff will update the narrative section on page D-76.

Question: *On page C-30, \$746,000 is shown as being deducted from the GF reserve. What is the other side of the entry? This same number is discussed on D-77 but the discussion is unclear as to where the \$746,000 is reported on the schedule found on D-78.*

Answer: \$746,000 included in the Pass Through expenditures as listed on page D-77.

The following table summarizes the FY 2020/21 and FY 2021/22 actual spending on Council Priorities from leveraging the ARPA allotment.

ARPA Funds Lost Revenue Recognized During FY 2021/22	\$ 3,614,872
Less Actual and Estimated Spending	
FY 2020/21 Actual Spending	200,911
FY 2021/22 Actual Spending	<u>1,348,659</u>
Balance to Capital/Special Project Reserve at FY 2021/22 Close	2,065,302

On Page C-30, \$2,065,302 moved from the Capital/Special Project Reserve to Council Priorities-Economic Recovery Reserve to able to track the Council priorities leveraging the ARPA allotment. In addition, FY 2022/23 Recognized ARPA proceeds of \$3,614,872 was placed in the same reserve. FY 2022/23 and FY 2023/24 Estimated Spending including the \$746,000 drawn down from the Reserve as listed on C-40 and C-41. The following table illustrates the \$746,000 spending by fund.

Proposed FY 2023/24 Spending of ARPA Replacement Revenue	
General Fund	
One-Time Community Grant (Council Action 2-21-2023)	\$ 150,000
One-Time to LGS REC 55+ Program (Council Action 2-21-2023)	225,000
One-Time to KCAT Producers (Council Action 2-21-2023)	100,000
One-Time Unhoused Residents Efforts (Council Action 2-21-2023)	25,000
One-Time Unhoused Residents Efforts (Council Action 4-4-2023)	<u>25,000</u>
Total General Fund	\$ 525,000
Facilities Maintenance Fund	
One-Time Rent Forgiveness LGS REC (Council Action 3-21-2023)	\$ 200,000
One-Time Rent Forgiveness NUMU (Council Action 3-21-2023)	<u>21,000</u>
Total Facilities Maintenance Fund	\$ 221,000
Total General Fund and Facilities Maintenance Fund	\$ 746,000