

Attached to this page is a Preliminary FY '05 Recreation Budget with associated back-up materials.

TOWN OF ACTON
DEPARTMENT EXPENDITURE BUDGET WORKSHEET - TOWN CUSTOM FORMAT

FUND - 26 - RECREATION REVOLVING FUND
*LVL2 - 6200 - RECREATION
*LVL3 - 620026 - RECREATION REV FUND

*LVL4 - 62002601 - RECREATION PROGRAMS

ACCOUNT	-----TITLE-----	2003 BUDGET	2003 ACTUAL	----- CURRENT YEAR -----			--- REQUESTED ---	
				BUDGET	YTD ACTUAL	TO COMPLETE	BASE	% CHANGE
51030	OVERTIME	1,000		1,000			1,000	0.00
51210	INSTRUC/DIRECT SERV STAFF	7,000	19,649	15,000			32,000	113.33
TOTAL	PERSONAL SERVICES	8,000	19,649	16,000			33,000	106.25
52090	TRAVEL							0.00
52110	ELECTRICITY							0.00
52111	WATER	50						0.00
52270	CONTRACTUAL SERVICES							0.00
TOTAL	PURCHASE OF SERVICES	50						0.00
54010	OFFICE SUPPLIES	250	625					0.00
54020	OTHER SUPPLIES	24,000	37,379	28,000			39,000	39.29
54060	SPORTS & RECREATION EQPT	5,000	6,813	8,000			9,000	12.50
54090	MATERIALS AND EQUIPMENT		87					0.00
TOTAL	PURCHASE OF SUPPLIES	29,250	44,904	36,000			48,000	33.33
57040	MEDICARE INSURANCE	15		15				-100.00
57050	LIFE INSURANCE	6		6				-100.00
57060	HEALTH INSURANCE-BC/BS	500		500				-100.00
57070	HEALTH INSURANCE-HCHP	75		75				-100.00
TOTAL	OTHER APPROPRIATIONS	596		596				-100.00
TOTAL	EXPENDITURES	37,896	64,553	52,596			81,000	54.00
TOTAL	RECREATION PROGRAMS	37,896	64,553	52,596			81,000	54.00

FUND - 26 - RECREATION REVOLVING FUND
*LVL2 - 6200 - RECREATION
*LVL3 - 620026 - RECREATION REV FUND

*LVL4 - 62002601 - RECREATION PROGRAMS

FOOTNOTES:	ACCOUNT	AMOUNT		
	51030	1,000.00	1	RELATED TO RECREATIONAL PROGRAMS
	51210	32,000.00	1	INSTRUCTORS OF CLASSES ON A PER REGISTRANT BASIS
	54020	39,000.00	1	EQUIPMENT FOR PROGRAMS, LIGHTS, ETC
	54060	9,000.00	1	SPORTS EQUIPMENT FOR PROGRAMS

DEPARTMENT EXPENDITURE BUDGET WORKSHEET - TOWN CUSTOM FORMAT

FUND - 26 - RECREATION REVOLVING FUND
 *LVL2 - 6200 - RECREATION
 *LVL3 - 620026 - RECREATION REV FUND

*LVL4 - 62002602 - SPECIAL EVENTS

ACCOUNT	TITLE	2003 BUDGET	2003 ACTUAL	CURRENT YEAR			REQUESTED	
				BUDGET	YTD ACTUAL	TO COMPLETE	BASE	% CHANGE
51030	OVERTIME	4,000	3,171	4,000			4,000	0.00
TOTAL	PERSONAL SERVICES	4,000	3,171	4,000			4,000	0.00
52270	CONTRACTUAL SERVICES						5,000	0.00
TOTAL	PURCHASE OF SERVICES						5,000	0.00
54020	OTHER SUPPLIES	5,000	1,400	3,000			2,000	-33.33
54060	SPORTS & RECREATION EQPT	14,000	9,492	10,000			10,000	0.00
TOTAL	PURCHASE OF SUPPLIES	19,000	10,892	13,000			12,000	-7.69
57030	SOCIAL SECURITY TAXES	4	9	15				-100.00
57040	MEDICARE INSURANCE	50	26	50				-100.00
57050	LIFE INSURANCE	12	5	12				-100.00
57060	HEALTH INSURANCE-BC/BS	620	131	500				-100.00
57070	HEALTH INSURANCE-HCHP	36	18					0.00
TOTAL	OTHER APPROPRIATIONS	722	189	577				-100.00
TOTAL	EXPENDITURES	23,722	14,252	17,577			21,000	19.47
TOTAL	SPECIAL EVENTS	23,722	14,252	17,577			21,000	19.47

FUND - 26 - RECREATION REVOLVING FUND
*LVL2 - 6200 - RECREATION
*LVL3 - 620026 - RECREATION REV FUND

*LVL4 - 62002602 - SPECIAL EVENTS

FOOTNOTES:	ACCOUNT	AMOUNT		
	51030	4,000.00	1	WINTERFEST & JULY 4TH
	52270	5,000.00	1	CONTRACT SERVICES SPECIAL EVENTS
	54020	2,000.00	1	PORTABLE TOILET RENTALS, EXIT LIGHTING FOR SPECIAL EVENTS
	54060	10,000.00	1	PURCHASE OF EQUIPMENT FOR AN EVENT

FUND - 26 - RECREATION REVOLVING FUND
 *LVL2 - 6200 - RECREATION
 *LVL3 - 620026 - RECREATION REV FUND

*LVL4 - 62002603 - BEACH PROGRAMS

ACCOUNT	TITLE	2003 BUDGET	2003 ACTUAL	CURRENT YEAR			REQUESTED	
				BUDGET	YTD ACTUAL	TO COMPLETE	BASE	% CHANGE
51222	LIFEGUARD WAGES	46,000	34,811	55,000	4,427		60,000	9.09
51223	COUNSELOR WAGES		4,221					0.00
TOTAL	PERSONAL SERVICES	46,000	39,032	55,000	4,427		60,000	9.09
54020	OTHER SUPPLIES	22,000	9,599	13,000			10,000	-23.08
54060	SPORTS & RECREATION EQPT	5,000	3,256	4,000			4,000	0.00
54408	OTHER FOOD	6,500	9,158	10,000			8,000	-20.00
TOTAL	SCHOOL LUNCH SUPPLIES	6,500	9,158	10,000			8,000	-20.00
TOTAL	PURCHASE OF SUPPLIES	33,500	22,012	27,000			22,000	-18.52
57030	SOCIAL SECURITY TAXES	3,200	2,313	3,200			3,200	0.00
57040	MEDICARE INSURANCE	800	541	800			800	0.00
TOTAL	OTHER APPROPRIATIONS	4,000	2,854	4,000			4,000	0.00
TOTAL	EXPENDITURES	83,500	63,898	86,000	4,427		86,000	0.00
TOTAL	BEACH PROGRAMS	83,500	63,898	86,000	4,427		86,000	0.00

FUND - 26 - RECREATION REVOLVING FUND
*LVL2 - 6200 - RECREATION
*LVL3 - 620026 - RECREATION REV FUND

*LVL4 - 62002603 - BEACH PROGRAMS

FOOTNOTES:	ACCOUNT	AMOUNT	
	51222	60,000.00	1 WATER FRONT DIRECTOR, LIFEGUARDS, BEACH MONITORS & SNACK BAR WORKERS FOR THE 15 WEEK SUMMER BEACH PROGRAM. THE INCREASE IS DUE TO ADDITIONAL WEEKEND SWIM INSTRUCTOR HOURS.
	54020	10,000.00	1 SUPPLIES FOR THE BEACH PROGRAM
	54060	4,000.00	1 SPORTS EQUIPMENT FOR THE BEACH PROGRAM
	54408	8,000.00	1 FOOD FOR THE SNACK BAR

DEPARTMENT EXPENDITURE BUDGET WORKSHEET - TOWN CUSTOM FORMAT

FUND - 26 - RECREATION REVOLVING FUND

*LVL4 - 62002604 - CONCERT PROGRAM

*LVL2 - 6200 - RECREATION

*LVL3 - 620026 - RECREATION REV FUND

ACCOUNT	TITLE	2003 BUDGET	2003 ACTUAL	CURRENT YEAR			REQUESTED	
				BUDGET	YTD ACTUAL	TO COMPLETE	BASE	% CHANGE
51030	OVERTIME	4,000		2,000	571		1,500	-25.00
TOTAL	PERSONAL SERVICES	4,000		2,000	571		1,500	-25.00
52270	CONTRACTUAL SERVICES	16,000	4,350	7,000			7,000	0.00
TOTAL	PURCHASE OF SERVICES	16,000	4,350	7,000			7,000	0.00
54020	OTHER SUPPLIES	250	477	500			200	-60.00
TOTAL	PURCHASE OF SUPPLIES	250	477	500			200	-60.00
57030	SOCIAL SECURITY TAXES	14						0.00
57040	MEDICARE INSURANCE	25						0.00
57050	LIFE INSURANCE	1						0.00
57060	HEALTH INSURANCE-BC/BS	300						0.00
57070	HEALTH INSURANCE-HCHP	50						0.00
TOTAL	OTHER APPROPRIATIONS	390						0.00
TOTAL	EXPENDITURES	20,640	4,827	9,500	571		8,700	-8.42
TOTAL	CONCERT PROGRAM	20,640	4,827	9,500	571		8,700	-8.42

TOWN OF ACTON
DEPARTMENT EXPENDITURE BUDGET WORKSHEET

FUND - 26 - RECREATION REVOLVING FUND
*LVL2 - 6200 - RECREATION
*LVL3 - 620026 - RECREATION REV FUND

*LVL4 - 62002604 - CONCERT PROGRAM

FOOTNOTES:	ACCOUNT	AMOUNT		
	51030	1,500.00	1	OVERTIME RELATED TO SUMMER EVENING CONCERTS
	52270	7,000.00	1	PERFORMERS DURING THE SUMMER CONCERT SERIES
	54020	200.00	1	RELATED CONCERT SERIES EXPENSES

DEPARTMENT EXPENDITURE BUDGET WORKSHEET - TOWN CUSTOM FORMAT

FUND - 26 - RECREATION REVOLVING FUND
 *LVL2 - 6200 - RECREATION
 *LVL3 - 620026 - RECREATION REV FUND

*LVL4 - 62002605 - SUMMER YOUTH PROGRAMS

ACCOUNT	TITLE	2003 BUDGET	2003 ACTUAL	CURRENT YEAR			REQUESTED	
				BUDGET	YTD ACTUAL	TO COMPLETE	BASE	% CHANGE
51044	SEASONAL							0.00
51205	CLERICAL SALARIES & WAGES			20,000			35,000	75.00
51223	COUNSELOR WAGES	63,613	70,723	80,000	7,063		72,000	-10.00
51300	PROFESSIONAL SALARIES						45,000	0.00
TOTAL	PERSONAL SERVICES	63,613	70,723	100,000	7,063		152,000	52.00
54020	OTHER SUPPLIES	11,000	18,814	15,000			17,000	13.33
54060	SPORTS & RECREATION EQPT	10,000	3,823	7,000			6,000	-14.29
TOTAL	PURCHASE OF SUPPLIES	21,000	22,637	22,000			23,000	4.55
57030	SOCIAL SECURITY TAXES	4,200	3,553	8,000				-100.00
57040	MEDICARE INSURANCE	900	831	2,000				-100.00
57060	HEALTH INSURANCE-BC/BS			5,000				-100.00
57070	HEALTH INSURANCE-HCHP							0.00
TOTAL	OTHER APPROPRIATIONS	5,100	4,384	15,000				-100.00
TOTAL	EXPENDITURES	89,713	97,743	137,000	7,063		175,000	27.74
TOTAL	SUMMER YOUTH PROGRAMS	89,713	97,743	137,000	7,063		175,000	27.74

FUND - 26 - RECREATION REVOLVING FUND
*LVL2 - 6200 - RECREATION
*LVL3 - 620026 - RECREATION REV FUND

*LVL4 - 62002605 - SUMMER YOUTH PROGRAMS

FOOTNOTES:	ACCOUNT	AMOUNT		
	51205	35,000.00	1	MAJORITY OF THE RECREATION SECRETARY SALARY
	51223	72,000.00	1	ON SITE DIRECTOR, PROGRAM ASSISTANTS AND SPECIAL PROGRAM DIRECTORS FOR THE NARA SUMMER YOUTH PROGRAM
	51300	45,000.00	1	A PORTION OF THE RECREATION DIRECTOR SALARY
	54020	17,000.00	1	SUPPLIES TO RUN NARA SUMMER YOUTH PROGRAM
	54060	6,000.00	1	NEW AND REPLACEMENT SPORTS EQUIPMENT

DEPARTMENT EXPENDITURE BUDGET WORKSHEET - TOWN CUSTOM FORMAT

FUND - 26 - RECREATION REVOLVING FUND
*LVL2 - 6200 - RECREATION
*LVL3 - 620026 - RECREATION REV FUND

*LVL4 - 62002606 - BUS TRIPS

ACCOUNT	-----TITLE-----	2003 BUDGET	2003 ACTUAL	----- CURRENT YEAR -----			--- REQUESTED ---	
				BUDGET	YTD ACTUAL	TO COMPLETE	BASE	% CHANGE
52270	CONTRACTUAL SERVICES	3,300	2,995	3,500			3,000	-14.29
TOTAL	PURCHASE OF SERVICES	3,300	2,995	3,500			3,000	-14.29
54020	OTHER SUPPLIES	200	481	500			500	0.00
TOTAL	PURCHASE OF SUPPLIES	200	481	500			500	0.00
TOTAL	EXPENDITURES	3,500	3,477	4,000			3,500	-12.50
TOTAL	BUS TRIPS	3,500	3,477	4,000			3,500	-12.50

TOWN OF ACTON
DEPARTMENT EXPENDITURE BUDGET WORKSHEET

FUND - 26 - RECREATION REVOLVING FUND
*LVL2 - 6200 - RECREATION
*LVL3 - 620026 - RECREATION REV FUND

*LVL4 - 62002606 - BUS TRIPS

FOOTNOTES:	ACCOUNT	AMOUNT		
	52270	3,000.00	1	BUS EXPENSES
	54020	500.00	1	FOOD AND OTHER BUS EXPENSES

FUND - 26 - RECREATION REVOLVING FUND
 *LVL2 - 6200 - RECREATION
 *LVL3 - 620026 - RECREATION REV FUND

*LVL4 - 62002607 - COMMUNITY GARDENS

ACCOUNT	TITLE	2003 BUDGET	2003 ACTUAL	CURRENT YEAR			REQUESTED	
				BUDGET	YTD ACTUAL	TO COMPLETE	BASE	% CHANGE
52111	WATER	50		50			50	0.00
TOTAL	PURCHASE OF SERVICES	50		50			50	0.00
54020	OTHER SUPPLIES							0.00
TOTAL	PURCHASE OF SUPPLIES							0.00
TOTAL	EXPENDITURES	50		50			50	0.00
57000	OTHER EXPENDITURES						50	0.00
TOTAL	OTHER APPROPRIATIONS						50	0.00
TOTAL	COMMUNITY GARDENS	50		50			100	100.00

TOWN OF ACTON
DEPARTMENT EXPENDITURE BUDGET WORKSHEET

FUND - 26 - RECREATION REVOLVING FUND
*LVL2 - 6200 - RECREATION
*LVL3 - 620026 - RECREATION REV FUND

*LVL4 - 62002607 - COMMUNITY GARDENS

FOOTNOTES:	ACCOUNT	AMOUNT	
	52111	50.00	1 WATER BILL FOR THE GARDEN

FUND - 26 - RECREATION REVOLVING FUND
*LVL2 - 6200 - RECREATION
*LVL3 - 620026 - RECREATION REV FUND

*LVL4 - 62002608 - ACTON DAY

ACCOUNT	TITLE	2003 BUDGET	2003 ACTUAL	CURRENT YEAR			REQUESTED	
				BUDGET	YTD ACTUAL	TO COMPLETE	BASE	% CHANGE
51030	OVERTIME		2,125	2,000			2,500	25.00
TOTAL	PERSONAL SERVICES		2,125	2,000			2,500	25.00
52270	CONTRACTUAL SERVICES	19,500	9,435	10,500			13,000	23.81
TOTAL	PURCHASE OF SERVICES	19,500	9,435	10,500			13,000	23.81
54020	OTHER SUPPLIES		7,553	8,000			8,000	0.00
54408	OTHER FOOD	500		200			500	150.00
TOTAL	SCHOOL LUNCH SUPPLIES	500		200			500	150.00
TOTAL	PURCHASE OF SUPPLIES	500	7,553	8,200			8,500	3.66
57040	MEDICARE INSURANCE		21					0.00
57050	LIFE INSURANCE		4					0.00
57060	HEALTH INSURANCE-BC/BS		206					0.00
57070	HEALTH INSURANCE-HCHP		24					0.00
TOTAL	OTHER APPROPRIATIONS		255					0.00
TOTAL	EXPENDITURES	20,000	19,367	20,700			24,000	15.94
TOTAL	ACTON DAY	20,000	19,367	20,700			24,000	15.94
TOTAL	RECREATION REV FUND	279,021	268,116	327,423	12,061		399,300	21.95
TOTAL	RECREATION	279,021	268,116	327,423	12,061		399,300	21.95
TOTAL	RECREATION REVOLVING FUND	279,021	268,116	327,423	12,061		399,300	21.95
TOTAL REPORT		279,021	268,116	327,423	12,061		399,300	21.95

TOWN OF ACTON
DEPARTMENT EXPENDITURE BUDGET WORKSHEET

FUND - 26 - RECREATION REVOLVING FUND
*LVL2 - 6200 - RECREATION
*LVL3 - 620026 - RECREATION REV FUND

*LVL4 - 62002608 - ACTON DAY

FOOTNOTES:	ACCOUNT	AMOUNT		
	51030	2,500.00	1	ACTON DAY OVERTIME
	52270	13,000.00	1	FIREWORKS, PERFORMERS, INFLATABLE RENTAL, LIGHT AND SOUND OTHER SERVICES FOR ACTON DAY
	54020	8,000.00	1	PORTABLE TOILETS, LIGHTING, RENTALS AND OTHER SUPPLIES
	54408	500.00	1	FOOD FOR VOLUNTEERS AND FOOD TO SELL FOR ACTON DAY



TOWN OF ACTON
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Acton, Massachusetts, 01720
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Nancy McShea
Recreation Director

December 19, 2003

To: Don Johnson, Town Manager

From: Nancy McShea, Recreation Director

RE: Fee Analysis

cc: Tom Tidman, John Murray

Please see the attached spreadsheet detailing the Recreation Departments efforts to address fee increases to cover anticipated FY '05 changes. In an effort to avoid huge increases in any one area, I have attempted to make minor increases across the board in all programs to address both an \$80,000 turn back and a \$130,000 turn back.

The increases are minimal across the board and will allow users to not feel like they are getting slammed with 50 – 100% price increases. I think that the public will respond more favorably to these increases than to hand over the increased financial burden to one segment of the recreation program. When comparing the analysis one should note that beyond a \$130,000 turn back presents some significant analysis issues. The first and largest hurdle would be in trying to determine usage numbers at increased fee levels. I think that you would see a decrease in usage numbers, and ultimately a decrease in revenues if you were to enact higher increases than I am recommending at this time.

My overall recommendation would be to allow us to carry out either of these two plans, and to let us drive new revenues through new programs and increased participation rates. Simply increasing the fee is not always the best method to achieve the end result, of increased revenues, for us. I would be happy to discuss this further with you if need be.

	A	B	C	D	E
1				SUMMARY SHEET	
2				FEE ANALYSIS	
3	RECREATION REVOLVING				
4		REVENUE TOTALS		REVENUE TOTALS	
5		TO MEET \$80,000		TO MEET \$130,000	
6		TURNBACK		TURNBACK	
7					
8	BEACH PROGRAMS	\$85,720.00		\$103,550.00	
9					
10	SPECIAL EVENTS	\$27,750.00		\$33,000.00	
11					
12	CONCERT PROGRAMS	\$6,000.00		\$7,000.00	
13					
14	COMMUNITY GARDENS	\$648.00		\$796.00	
15					
16	BUS TRIPS	\$4,050.00		\$4,600.00	
17					
18	FACILITY RENTAL FEES	\$8,500.00		\$10,000.00	
19					
20	RECREATION PROGRAMS	\$85,239.00		\$96,014.00	
21					
22	NARA Youth Summer Program	\$220,285.00		\$234,525.00	
23					
24					
25	TOTALS	\$438,192.00		\$489,485.00	

A	B	C	D	E	F	G	H	I	J
1	RECREATION REVOLVING								
2	Note Budgetary Dept.	Amount Collected	Rate in	Rate in FY	Suggested Rate in	Estimated	Suggested Rate in	Estimated	
3	Name in cell above	In FY '02	FY03	'04	FY'05	Revenue (E-F)	FY05	Revenue (F+H)	Special Conditions or General Comments
4	SPECIAL EVENTS								
5									
6	treasure hunt	\$400.00	\$2.00	0	0	0	0	0	
7	family dance party	0	\$1.00	\$2.00	0	\$0.00	\$0.00	\$0.00	
8	NARA Camp-out	\$450.00	\$30.00	\$35.00	\$36.00	\$1,750.00	\$40.00	\$2,000.00	
9	Winterfest	\$650.00	\$2.00	\$3.00	\$0.00	\$0.00	\$0.00	\$0.00	
10	July 4th	\$3,281.00			\$4,000.00	\$4,000.00	\$6,000.00	\$6,000.00	
11	Action Day	\$9,500.00	\$20,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$25,000.00	\$25,000.00	based on donations and revenue received to run event
12									
13									
14	total revenue	\$14,481.00		\$28,911.00		\$27,750.00		\$33,000.00	
15									
16	CONCERT PROGRAMS								
17	donations	\$750.00	\$1,700.00	\$2,305.00	\$6,000.00	\$6,000.00	\$7,000.00	\$7,000.00	numbers based on donations made to run program
18									
19	total revenue	\$750.00		\$2,305.00	\$6,000.00	\$6,000.00	\$7,000.00	\$7,000.00	
20									
21	COMMUNITY GARDENS								
22	resident full-plot	\$300.00	\$15.00	\$15.00	\$20.00	\$400.00	\$25.00	\$500.00	
23	resident 1/2 plot	\$24.00	\$8.00	\$8.00	\$12.00	\$36.00	\$16.00	\$48.00	
24	non-resident full-plot	\$150.00	\$25.00	\$25.00	\$30.00	\$180.00	\$35.00	\$210.00	
25	non-resident 1/2 plot	\$26.00	\$13.00	\$13.00	\$16.00	\$32.00	\$19.00	\$38.00	
26									
27	total revenue	\$500.00		\$500.00	\$68.00	\$648.00		\$796.00	
28									
29	BUS TRIPS								
30	Foxwood Casino	\$450.00	\$25.00	\$30.00	\$30.00	\$900.00	\$35.00	\$1,050.00	
31	New York City Trip	\$1,155.00	\$50.00	\$55.00	\$55.00	\$1,650.00	\$60.00	\$1,800.00	
32	Morgan Sun Casino	\$650.00	\$25.00	\$30.00	\$30.00	\$1,500.00	\$35.00	\$1,750.00	
33									
34	total revenue	\$2,255.00		\$4,050.00	\$4,050.00	\$4,050.00		\$4,600.00	

A	B	C	D	E	F	G	H	I
1								
2	RECREATION REVOLVING							
3	Note Budgetary Dept. Name in cell above	Amount Collected in FY '02	Rate in FY'03	Rate in FY '04	represents meeting \$80,000 turnback Suggested Rate in FY'05	Estimated Revenues	represents meeting \$130,000 turnback Suggested Rate in FY '05	Estimated Revenues
4	FACILITY RENTAL FEES							Special Conditions or General Comments
5	fields							
6	field use single day/resident	\$25.00	\$25.00	\$30.00	\$40.00			
7	field use single day/non-resident	\$50.00	\$50.00	\$60.00	\$70.00			
8	multi-date resident 10 or less days	\$80.00	\$90.00	\$100.00	\$110.00			
9	multi-date resident 11 or more days	\$125.00	\$130.00	\$150.00	\$160.00			
10	multi-date non-res. 10 or less days	\$110.00	\$120.00	\$150.00	\$160.00			
11	multi-date non-res. 11 or more days	\$150.00	\$160.00	\$200.00	\$210.00			
12	clinic/camp rates per day	\$75.00-\$100.00	\$100.00 - \$125.00	\$150.00-\$200.00	\$160.00-\$210.00			
13								
14	amphitheater NARA							
15	non - profit per hour	\$50.00	\$60.00	\$75.00	\$85.00			
16	for profit per hour	\$75.00	\$150.00	\$200.00	\$210.00			
17	electrical charge per hour	\$25.00	\$25.00	\$25.00	\$35.00			
18								
19	bathhouse NARA							
20	0-50 people non - profit	\$50.00	\$50.00	\$60.00	\$70.00			
21	50-100 people non - profit	\$75.00	\$75.00	\$85.00	\$95.00			
22	100-150 people non-profit	\$100.00	\$100.00	\$110.00	\$120.00			
23	150 -200 people non-profit	\$125.00	\$125.00	\$135.00	\$145.00			
24	each additional 25 people	\$25.00	\$25.00	\$50.00	\$60.00			
25	0-50 people for profit	\$125.00	\$125.00	\$150.00	\$160.00			
26	50-100 people for profit	\$175.00	\$200.00	\$250.00	\$260.00			
27	100 - 150 people for profit	\$225.00	\$275.00	\$325.00	\$335.00			
28	150 - 200 people for profit	\$25.00	\$50.00	\$75.00	\$85.00			
29	each additional 25 people							
30								
31								
32	picnic area/playground NARA							
33	0 - 50 people non - profit	\$25.00	\$25.00	\$35.00	\$45.00			
34	50 - 100 people non - profit	\$50.00	\$50.00	\$60.00	\$70.00			
35	100 - 150 people non - profit	\$75.00	\$75.00	\$85.00	\$95.00			
36	150 -200 people non - profit	\$100.00	\$100.00	\$110.00	\$120.00			
37	each additional 25 people	\$25.00	\$25.00	\$50.00	\$60.00			
38	0-50 people for profit	\$50.00	\$50.00	\$75.00	\$85.00			
39	50-100 people for profit	\$100.00	\$100.00	\$125.00	\$135.00			
40	100 - 150 people for profit	\$150.00	\$175.00	\$200.00	\$210.00			
41	150 - 200 people for profit	\$200.00	\$225.00	\$275.00	\$285.00			
42	each additional 25 people	\$25.00	\$50.00	\$75.00	\$85.00			
43								
44	TOTAL REVENUES COLLECTED	\$6,581	\$7,500.00	\$8,500.00	\$10,000.00			



TOWN OF ACTON
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Recreation

INTERDEPARTMENTAL COMMUNICATION

Date: December 4, 2003

To: Don Johnson, Town Manager

CC: John Murray, Tom Tidman, Steve Barrett

From: Nancy McShea, Recreation Director

Subject: Cost Analysis of Spring 2003 thru Winter 2004

The attached spreadsheet contains the cost analysis information that was requested by Selectman Walter Foster. The figures represented in this spreadsheet are accurate as of Dec. 4, 2003. In order for you to better understand where our data derived from the following assumptions hold true:

- Definitions
 - Fee – amount charged per participant.
 - Head Count – where applicable, number of participants.
 - Revenue – total monies collected per program.
 - Direct Expense – expenses incurred via invoices or seasonal staff pays.
 - Indirect Expenses – reflects labor costs associated with registrations, field maintenance labor, overhead, and percentage of advertising, portions of recreation secretary salary and portions of recreation director's salary.
 - Profit / Loss – monies made or lost once all direct and/or indirect expenses have been deducted from revenues.
 - Pure \$ Cost per Person – the cumulative "actual" dollar value of direct and indirect expenses per program participant.
 - % Cost per Person – the cumulative "actual" percentage that each program participant contributed to the overall direct and indirect expense of the program.
- Assumption #1 – NARA Summer Program indirect expense of \$40,001.65 reflects a portion of the recreation director and recreation secretary salary.
- Assumption #2 – Beach memberships head count numbers reflect a family size defined as 3.19 as based on the 2000 census (actual family sizes range from 3 to 12 per family membership).
- Assumption #3 – When looking at pure dollar cost per person on family beach memberships one should remember that the \$54.31 is a per person cost and reflects the family rate defined as 3.19.

- Assumption #4 – Under Spring/Summer programs some losses are reflective of initial start up costs of equipment and supplies. When comparisons are made to similar programs on the Fall/ Winter program one should note that a profit is established once the “capital outlay” has been recovered.
- Assumption #5 – Summer Concerts and Special Events show trends toward breaking even or turning a profit over the past 4 years. These programs currently demonstrating a loss should not be viewed as bad programs because they provide valuable and necessary community outreach and positive relations between the Town and the residents that live in it.
- Assumption #6 – We are a Recreation Department in its infancy fighting to compete in the Town of Acton with some large organizations; please keep in mind that a positive revenue increasing trend has been established in this Department over the past 4 years.
- Assumption #7 – This cost analysis and allocation structure is constantly being reviewed and redesigned by this Department.
- Assumption #8 - Be wary of “financial conclusions” equaling “bad programs”. This has not been establish as the case by the Recreation Department.

**SPRING - WINTER 2003/04
SUMMARY SHEET**

<u>PROGRAM</u>	<u>HEAD COUNT</u> (col. C)	<u>REVENUE</u> (col. D)	<u>DIRECT EXPENSE</u> (col. E)	<u>INDIRECT EXPENSE</u> (col. F)	<u>PROFIT LOSS</u> (col. G) (col. D - (col. E+F))
NARA Summer Program	1027	\$173,010.00	\$102,786.81	\$40,001.65	\$30,221.54
Beach Memberships	(multiple)	\$75,241.78	\$65,395.00	\$463.00	\$9,383.78
Spring/Summer Programs	765	\$53,595.00	\$27,750.78	\$17,539.31	\$8,304.91
Fall/Winter Program	182	\$12,735.00	\$7,510.00	\$1,753.39	\$3,471.61
Bus Trips	95	\$4,050.00	\$3,016.25	\$847.00	\$186.75
Summer Concert Series (Spring / Summer 03)	(multiple)	\$2,305.05	\$5,175.00	\$313.00	(\$3,182.95)
Special Events	(multiple)	\$8,148.20	\$10,626.64	\$512.00	(\$2,990.44)
Garden Plots (Fall / Winter 03/04)	15	\$228.00	\$0.00	\$58.00	\$170.00
Action Day 2003	(multiple)	\$20,762.26	\$20,829.37	\$0.00	(\$67.11)
TOTALS		\$350,075.29	\$243,089.85	\$61,487.35	\$45,498.09

**SPRING - WINTER 2003/04
COST ANALYSIS DETAIL**

PROGRAM	FEE <small>(col. B)</small>	HEAD COUNT <small>(col. C)</small>	REVENUE <small>(col. D)</small>	DIRECT EXPENSE <small>(col. E)</small>	INDIRECT EXPENSE <small>(col. F)</small>	PROFIT LOSS <small>(col. G)</small>	PURE \$ COST PER PERSON <small>(col. H)</small>	% COST PER PERSON <small>(col. I)</small>
NARA Summer Program								
NARA Youth Summer Program	\$175.00	891	\$155,925.00	\$89,175.31	\$34,704.45	\$32,045.24	\$139.03	0.11%
NARA Mighty Mini Program (Half Day)	\$90.00	79	\$7,110.00	\$7,906.68	\$3,077.05	(\$3,873.73)	\$139.03	1.27%
NARA Mighty Mini Program (Full Day)	\$175.00	57	\$9,975.00	\$5,704.82	\$2,220.15	\$2,050.03	\$139.03	1.75%
TOTAL		1027	\$173,010.00	\$102,786.81	\$40,001.65	\$30,221.54		
Beach Memberships								
Family Residents Before May 1, 2003	\$125.00	175	\$21,875.00	\$30,186.00	\$132.00	(\$8,443.00)	\$54.31	0.18%
Individual Residents Before May 1, 2003	\$65.00	7	\$455.00	\$378.00	\$6.00	\$71.00	\$54.86	14.29%
Senior Residents Before May 1, 2003	\$20.00	7	\$140.00	\$378.00	\$6.00	(\$244.00)	\$54.86	14.29%
Family Non-Residents Before May 1, 2003	\$155.00	30	\$4,650.00	\$5,184.00	\$22.00	(\$556.00)	\$54.40	1.04%
Individual Non-Residents Before May 1, 2003	\$90.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Senior Non-Residents Before May 1, 2003	\$25.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Family Residents After May 1, 2003	\$175.00	94	\$16,450.00	\$16,200.00	\$74.00	\$176.00	\$54.27	0.33%
Individual Residents After May 1, 2003	\$90.00	5	\$450.00	\$270.00	\$4.00	\$176.00	\$54.80	20.00%
Senior Residents After May 1, 2003	\$20.00	10	\$200.00	\$540.00	\$8.00	(\$348.00)	\$54.80	10.00%
Family Non-Residents After May 1, 2003	\$220.00	21	\$4,620.00	\$3,618.00	\$15.00	\$987.00	\$54.23	1.49%
Individual Non-Residents After May 1, 2003	\$115.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Senior Non-Residents After May 1, 2003	\$25.00	2	\$50.00	\$108.00	\$2.00	(\$60.00)	\$55.00	50.00%
Swim Classes	\$40.00	196	\$7,840.00	\$1,850.00	\$194.00	\$5,796.00	\$10.43	0.51%
Daily Rates	\$5.00	200	\$8,654.00	\$1,235.00	\$0.00	\$7,419.00	\$22.24	0.50%
Boat Rentals	\$5.00	200	\$1,000.00	\$448.00	\$0.00	\$552.00	\$22.24	0.50%
Snack Shack	\$5.00	200	\$8,857.78	\$5,000.00	\$0.00	\$3,857.78	\$22.24	0.50%
TOTAL			\$75,241.78	\$65,395.00	\$463.00	\$9,383.78		

**SPRING - WINTER 2003/04
COST ANALYSIS DETAIL**

PROGRAM	FEE (col. B)	HEAD COUNT (col. C)	REVENUE (col. D)	DIRECT EXPENSE (col. E)	INDIRECT EXPENSE (col. F)	PROFIT LOSS (col. G)	PURE \$ COST PER PERSON (col. H)	% COST PER PERSON (col. I)	
Professional Rescuer CPR (5/14 - 5/15/03)	\$60.00	1	\$60.00	\$55.00	\$1.00	\$4.00	\$66.00	100.00%	
Professional Rescuer CPR Review (5/21/03)	\$40.00	2	\$80.00	\$70.00	\$2.00	\$8.00	\$36.00	50.00%	
Community CPR/First Aid (5/12 - 5/13/03)	\$40.00	5	\$200.00	\$175.00	\$4.50	\$20.50	\$35.90	20.00%	
Stride, Strength and Stretch #1 (4/15 - 6/10/03)	\$75.00	5	\$375.00	\$250.00	\$54.50	\$70.50	\$60.90	20.00%	
Stride, Strength and Stretch #2 (5/1 - 6/19/03)	\$75.00	5	\$375.00	\$250.00	\$54.50	\$70.50	\$60.90	20.00%	
Kung Fu Little Dragons (3/24 - 4/28/03)	\$75.00	8	\$600.00	\$520.00	\$57.00	\$23.00	\$72.13	12.50%	
Kung Fu Kids (3/19 - 4/23/03)	\$85.00	3	\$255.00	\$225.00	\$53.00	(\$23.00)	\$92.67	33.33%	
Professional Life Guard Review (session 1 or 2)	\$100.00	2	\$200.00	\$180.00	\$56.00	(\$36.00)	\$118.00	50.00%	
Professional Life Guard Class #1 (5/30 - 6/1/03)	\$200.00	4	\$800.00	\$760.00	\$56.00	(\$16.00)	\$204.00	25.00%	
Professional session #1 (7/14 - 7/17/03)	\$95.00	9	\$855.00	\$810.00	\$35.00	\$10.00	\$93.89	11.11%	
Lacrosse session #2 (8/18 - 8/21/03)	\$95.00	19	\$1,805.00	\$1,710.00	\$45.00	\$50.00	\$92.37	5.26%	
TOTAL		765	\$53,595.00	\$27,750.78	\$17,539.31	\$8,304.91			
Fall/Winter Program									
Start Smart Baseball (9/11/03 - 11/16/03)	\$40.00	17	\$680.00	\$340.00	\$126.00	\$214.00	\$27.41	5.88%	
Start Smart Soccer (9/9/03 - 10/14/03)	\$40.00	14	\$560.00	\$280.00	\$126.00	\$154.00	\$29.00	7.14%	
Co-Ed Pick-up Soccer (9/7/03 - 10/26/03)	\$25.00	5	\$125.00	\$0.00	\$3.75	\$121.25	\$0.75	20.00%	
Women's Ice Hockey (10/20/03 - 12/8/03)	\$125.00	20	\$2,500.00	\$1,080.00	\$398.64	\$1,021.36	\$73.93	5.00%	
Indoor Field Hockey (12/4/03 - 4/15/04)	\$125.00	25	\$3,125.00	\$1,980.00	\$378.00	\$767.00	\$94.32	4.00%	
Outdoor Adventure Fitness (9/16/03 - 11/4/03)	\$110.00	3	\$330.00	\$270.00	\$50.00	\$10.00	\$106.67	33.33%	
Outdoor Adventure Fitness (9/18/03 - 11/6/03)	\$110.00	6	\$660.00	\$540.00	\$50.00	\$70.00	\$98.33	16.67%	
Outdoor Adventure Fitness (Both Sessions)	\$190.00	1	\$190.00	\$160.00	\$0.00	\$30.00	\$160.00	100.00%	
Action Area Walkers (9/6/03 - 3/13/04)	\$35.00	25	\$875.00	\$250.00	\$50.00	\$575.00	\$12.00	4.00%	
Tot Spot (9/11/03 - 10/9/03)	\$25.00	11	\$275.00	\$0.00	\$112.00	\$163.00	\$10.18	9.09%	
Playground Playgroup (9/12/03 - 10/10/03)	\$10.00	7	\$70.00	\$35.00	\$112.00	(\$77.00)	\$21.00	14.29%	
Mommy and Me Snowshoe (11/23/04 - 2/27/04)	\$30.00	4	\$120.00	\$0.00	\$112.00	\$8.00	\$28.00	25.00%	
Winter Hike / Snowshoe (1/8/04 - 3/4/04)	\$50.00	8	\$400.00	\$240.00	\$50.00	\$110.00	\$36.25	12.50%	
Intro. To Tai Chi (10/1/03 - 11/5/03)	\$95.00	2	\$190.00	\$170.00	\$10.00	\$10.00	\$90.00	50.00%	
Kung Fu Kids Ages 7 - 10 (10/3/03 - 11/4/03)	\$95.00	2	\$190.00	\$170.00	\$10.00	\$10.00	\$90.00	50.00%	
Kung Fu Little Dragons (10/1/03 - 11/5/03)	\$85.00	9	\$765.00	\$675.00	\$25.00	\$65.00	\$77.78	11.11%	
Soccer Moms (9/4/03 - 10/3/03)	\$30.00	1	\$30.00	\$0.00	\$0.00	\$30.00	\$0.00	0.00%	
Gentle Yoga For Beginners (9/12/03 - 10/24/03)	\$75.00	8	\$600.00	\$480.00	\$70.00	\$50.00	\$68.75	12.50%	
Form and Flow Yoga (9/8/03 - 10/3/03)	\$75.00	14	\$1,050.00	\$840.00	\$70.00	\$140.00	\$65.00	7.14%	
TOTAL		182	\$12,735.00	\$7,510.00	\$1,753.39	\$3,471.61			

**SPRING - WINTER 2003/04
COST ANALYSIS DETAIL**

	<u>FEE</u> <small>(col. B)</small>	<u>HEAD COUNT</u> <small>(col. C)</small>	<u>REVENUE</u> <small>(col. D)</small>	<u>DIRECT EXPENSE</u> <small>(col. E)</small>	<u>INDIRECT EXPENSE</u> <small>(col. F)</small>	<u>PROFIT LOSS</u> <small>(col. G)</small>	<u>PURE \$ COST PER PERSON</u> <small>(col. H)</small>	<u>% COST PER PERSON</u> <small>(col. I)</small>
Bus Trips								
Mohegan Sun Casino Trip (4/12/03)	\$30.00	25	\$750.00	\$700.00	\$259.00	(\$209.00)	\$38.36	4.00%
Foxwoods Bus Trip (10/18/03)	\$30.00	22	\$660.00	\$741.25	\$210.00	(\$291.25)	\$43.24	4.55%
New York City (12/6/03)	\$55.00	48	\$2,640.00	\$1,575.00	\$378.00	\$687.00	\$40.69	2.08%
TOTAL		95	\$4,050.00	\$3,016.25	\$847.00	\$186.75		
Summer Concert Series (Spring / Summer 03)								
Summer Concert Series (Spring / Summer 03)			\$2,305.05	\$5,175.00	\$313.00	(\$3,182.95)		
Special Events								
Special Events			\$8,148.20	\$10,626.64	\$512.00	(\$2,990.44)		
Garden Plots (Fall / Winter 03/04)								
Res. 1/2 Plot	\$8.00	1	\$8.00	\$0.00	\$2.00	\$6.00	\$2.00	100.00%
Res. Full Plot	\$15.00	13	\$195.00	\$0.00	\$52.00	\$143.00	\$4.00	7.69%
Non-Res. 1/2 Plot	\$13.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Non-Res. Full Plot	\$25.00	1	\$25.00	\$0.00	\$4.00	\$21.00	\$4.00	100.00%
TOTAL		15	\$228.00	\$0.00	\$58.00	\$170.00		
Acton Day 2003								
Acton Day (Sept. 20, 2003)			\$20,762.26	\$20,829.37	\$0.00	(\$67.11)		
GRAND TOTAL			\$350,075.29	\$243,089.85	\$61,487.35	\$45,498.09		