

**FY 2023 Budget Questions & Answers**  
**Finance Committee**

<b>Dept. Number, Name + Account</b>	<b>Questioner's Name/Question</b>	<b>Response</b>
630 Recreation Enterprise	Greene: How confident are you in the revenue projection for FY23? Will all programs be running like they were pre-COVID?	<p>Collett: I am confident that Jim Duane took into consideration the potential impacts presented with the current operating environment as he was pulling together projections for FY23. That being said, the revenue projections are based on pre-covid conditions. As in any year, we will monitor and manage our programs, and the associated revenues and expenses, in real time, all while providing the community with the best possible services.</p> <p>O'Donnell: The recreation programs, and in particular the WPC after school program, is not currently running at pre-pandemic levels. The last full non-pandemic year generated \$965,989 in WPC revenue. We will have to go through a similar process in FY23 that we did in FY22 where we have to justify a revenue projection with the Department of Revenue, and make some sort of adjustment in October in order to fund the projected deficit. We will need the fall 2022 WPC enrollment information to support our revenue projection.</p>
630 Recreation Enterprise	Greene: How does the full day kindergarten change affect Rec Ent?	Collett: I hope the full day Kindergarten will have a positive impact on the WPC Program Revenue. Currently, children enrolled in the AM Kindergarten are dismissed at 11:35, making it

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		very inconvenient for a parent to bring them back to the WPC program at 3:10. With full day Kindergarten, children can easily transition from the end of their school day, right to the WPC After School program that is located at their school.
630 Recreation Enterprise	Greene: How is FY22 running compared to the budget, both revenue and expenses? Nilsson: Can we see a revenue breakout and profit/loss of major programs in the Rec Dept? Nilsson: How is FY22 tracking with Recreation programs? Please break out by major programs.	Collett/O'Donnell: Please see attached spreadsheet.  O'Donnell: The spreadsheet shows the revenue and expenses as of March 28, 2022. The program revenue is listed across the top, and the expenses are allocated to each program based on the revenue received to date. Specific program expenses are allocated directly to the program.
630 Recreation Enterprise	FitzPatrick: Where does the review of programs and their viability come into play? I'm thinking of the crew issue and how something like that would get noticed. We see all the expense in the budget. Can we review the revenue?	Collett: We strike the balance between cost effective programs and service to the community. We are very cognizant of what programs are running and are constantly reviewing what is working and what is not.
630 Recreation Enterprise	FitzPatrick: Does recreation enterprise get charged for any facility use? Nilsson: Does the Recreation Dept pay the School Dept for use of the buildings and custodial support for the WPC after school care program?	Collett: The recreation department does not pay the school department for the use of the buildings and custodial support for the WPC After School Program.
630 Recreation Enterprise	FitzPatrick: where do Westford's employee expenses for lifeguards and snack shack employees end up? And where are the revenues that might be generated from those activities	Collett: Employee expenses for guards and other beach staff comes from personal services under other recreation staff. The revenues generated from these activities are returned to the

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		recreation enterprise revenue account. We are not running the Snack Shacks at this time.

Town of Westford																	
March 28, 2022																	
Recreation Enterprise YTD Budget																	
Program						Recreation Programs	Recreation Squirts	Recreation Youth	Recreation Adult	Recreation WPC	Recreation Summer	Recreation Waterfront	Recreation Field Trips	Earnings Investments	Transfer from G/F	Transfers Special Revenue	Total
Revenue Budget						-	3,500	75,000	8,000	521,742	180,000	35,000	35,000	150	149,896	456,708	1,464,996
Actual Revenue						(6,478)	2,320	20,910	5,792	343,964	76,645	15,926	17,949	147	149,896	456,708	1,083,778
ACCOUNT DESCRIPTION	FY22 BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGE	% USED												
DIRECTOR	119,433	88,723.61	0.00	30,709	74.30	(530)	190	1,712	474	28,159	6,275	1,304	1,469	12	12,271	37,388	88,724
ASSISTANT DIRECTOR	94,357	57,843.50	0.00	36,514	61.30	(346)	124	1,116	309	18,358	4,091	850	958	8	8,000	24,375	57,843
OFFICE MANAGER	68,201	48,864.31	0.00	19,337	71.60	(292)	105	943	261	15,508	3,456	718	809	7	6,758	20,592	48,864
ADMIN ASSISTANT	53,792	38,540.70	0.00	15,251	71.60	(230)	83	744	206	12,232	2,726	566	638	5	5,331	16,241	38,541
RECREATION SUPERVISORS/ASSTS	434,350	265,245.34	0.00	169,105	61.10	(1,585)	568	5,117	1,418	84,182	18,758	3,898	4,393	36	36,686	111,775	265,245
OTHER RECREATION STAFF	350,000	179,625.50	0.00	170,375	51.30	(1,074)	385	3,466	960	57,009	12,703	2,640	2,975	24	24,844	75,695	179,626
LONGEVITY	6,083	4,374.00	0.00	1,709	71.90	(26)	9	84	23	1,388	309	64	72	1	605	1,843	4,374
ELECTRICITY	795	281.22	0.00	514	35.40	(2)	1	5	2	89	20	4	5	0	39	119	281
WATER	235	80.77	129.23	25	89.40	(1)	0	4	1	67	15	3	3	0	29	88	210
CONTRACTED SERVICES	1,500	150.00	0.00	1,350	10.00	(1)	0	3	1	48	11	2	2	0	21	63	150
PRINTING SERVICES	1,500	0.00	0.00	1,500	0.00	-	-	-	-	-	-	-	-	-	-	-	-
FIELD TRIPS	14,000	2,135.00	1,705.00	10,160	27.40								3,840				3,840
RECREATION SQUIRT EXPENSE	1,500	1,472.00	2,816.00	-2,788	285.90		4,288										4,288
RECREATION YOUTH EXPENSE	50,000	29,136.70	4,682.00	16,181	67.60			33,819									33,819
RECREATION ADULT EXPENSE	9,000	6,447.00	0.00	2,553	71.60				6,447								6,447
RECREATION WPC/REC CLUB EXP	37,000	13,868.03	5,030.54	18,101	51.10					18,899							18,899
RECREATION SUMMER WEEKLY EXP	15,000	3,376.40	0.00	11,624	22.50						3,376						3,376
RECREATION WATERFRONT EXP	10,000	2,386.97	143.00	7,470	25.30							2,530					2,530
RECREATION BROCHURE EXP	14,000	3,032.46	0.00	10,968	21.70	(18)	6	59	16	962	214	45	50	0	419	1,278	3,032
GASOLINE	345	0.00	0.00	345	0.00	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE SUPPLIES	1,000	338.45	0.00	662	33.80	(2)	1	7	2	107	24	5	6	0	47	143	338
OTHER RECREATION SUPPLIES	6,000	0.00	0.00	6,000	0.00	-	-	-	-	-	-	-	-	-	-	-	-
TRAVEL - MILEAGE	1,500	0.00	0.00	1,500	0.00	-	-	-	-	-	-	-	-	-	-	-	-
MEETINGS & CONFERENCES	0	90.00	0.00	-90	100.00	(1)	0	2	0	29	6	1	1	0	12	38	90
DUES AND MEMBERSHIPS	275	100.00	0.00	175	36.40	(1)	0	2	1	32	7	1	2	0	14	42	100
INDIRECT COSTS - TRSF TO GF	140,130	140,130.00	0.00	0	100.00	(838)	300	2,704	749	44,474	9,910	2,059	2,321	19	19,381	59,051	140,130
<b>Total 630 RECREATION EXPENSES</b>	<b>1,429,996</b>	<b>886,242</b>	<b>14,506</b>	<b>529,248</b>	<b>63.00</b>	<b>(4,946)</b>	<b>6,059</b>	<b>49,785</b>	<b>10,870</b>	<b>281,542</b>	<b>61,901</b>	<b>14,691</b>	<b>17,545</b>	<b>113</b>	<b>114,457</b>	<b>348,732</b>	<b>900,748</b>
<b>Total 630 RECREATION REVENUE</b>						<b>(6,478)</b>	<b>2,320</b>	<b>20,910</b>	<b>5,792</b>	<b>343,964</b>	<b>76,645</b>	<b>15,926</b>	<b>17,949</b>	<b>147</b>	<b>149,896</b>	<b>456,708</b>	<b>1,083,778</b>
<b>Current Profit / (Loss)</b>						<b>(1,531)</b>	<b>(3,739)</b>	<b>(28,875)</b>	<b>(5,078)</b>	<b>62,422</b>	<b>14,744</b>	<b>1,235</b>	<b>403</b>	<b>35</b>	<b>35,439</b>	<b>107,976</b>	<b>183,030</b>

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TOWN OF WESTFORD  
FY22 YEAR-TO-DATE BUDGET REPORT

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FOR 2022 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0630 RECREATION ENTERPRISE FUND							
630 RECREATION							
63630100 RECREATION ENTERPRISE P/S							
63630100 511020 DIRECTOR	117,091	2,342	119,433	88,723.61	.00	30,709.39	74.3%
63630100 511030 ASSISTANT DIREC	94,357	0	94,357	57,843.50	.00	36,513.50	61.3%
63630100 511500 OFFICE MANAGER	68,201	0	68,201	48,864.31	.00	19,336.69	71.6%
63630100 511520 ADMIN ASSISTANT	53,792	0	53,792	38,540.70	.00	15,251.30	71.6%
63630100 512230 RECREATION SUPE	436,692	-2,342	434,350	265,245.34	.00	169,104.66	61.1%
63630100 512270 OTHER RECREATIO	350,000	0	350,000	179,625.50	.00	170,374.50	51.3%
63630100 515050 LONGEVITY	6,083	0	6,083	4,374.00	.00	1,709.00	71.9%
TOTAL RECREATION ENTERPRISE P/S	1,126,216	0	1,126,216	683,216.96	.00	442,999.04	60.7%
63630200 RECREATION ENTERPRISE EXPENSE							
63630200 521010 ELECTRICITY	795	0	795	281.22	.00	513.78	35.4%
63630200 523010 WATER	235	0	235	80.77	129.23	25.00	89.4%
63630200 530920 CONTRACTED SERV	1,500	0	1,500	150.00	.00	1,350.00	10.0%
63630200 534040 PRINTING SERVIC	1,500	0	1,500	.00	.00	1,500.00	.0%
63630200 538080 FIELD TRIPS	14,000	0	14,000	2,135.00	1,705.00	10,160.00	27.4%
63630200 538100 RECREATION SQUI	1,500	0	1,500	1,472.00	2,816.00	-2,788.00	285.9%*
63630200 538200 RECREATION YOUT	50,000	0	50,000	29,136.70	4,682.00	16,181.30	67.6%
63630200 538300 RECREATION ADUL	9,000	0	9,000	6,447.00	.00	2,553.00	71.6%
63630200 538400 RECREATION WPC/	37,000	0	37,000	13,868.03	5,030.54	18,101.43	51.1%
63630200 538500 RECREATION SUMM	15,000	0	15,000	3,376.40	.00	11,623.60	22.5%
63630200 538700 RECREATION WATE	10,000	0	10,000	2,386.97	143.00	7,470.03	25.3%
63630200 538800 RECREATION BROC	14,000	0	14,000	3,032.46	.00	10,967.54	21.7%
63630200 541010 GASOLINE	345	0	345	.00	.00	345.00	.0%
63630200 542010 OFFICE SUPPLIES	1,000	0	1,000	338.45	.00	661.55	33.8%
63630200 556090 OTHER RECREATIO	6,000	0	6,000	.00	.00	6,000.00	.0%
63630200 571010 TRAVEL - MILEAG	1,500	0	1,500	.00	.00	1,500.00	.0%
63630200 571100 MEETINGS & CONF	0	0	0	90.00	.00	-90.00	100.0%*
63630200 573010 DUES AND MEMBER	275	0	275	100.00	.00	175.00	36.4%
63630200 596010 INDIRECT COSTS	140,130	0	140,130	140,130.00	.00	.00	100.0%
TOTAL RECREATION ENTERPRISE EXPENSE	303,780	0	303,780	203,025.00	14,505.77	86,249.23	71.6%
TOTAL RECREATION	1,429,996	0	1,429,996	886,241.96	14,505.77	529,248.27	63.0%

FOR 2022 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL RECREATION ENTERPRISE FUND	1,429,996	0	1,429,996	886,241.96	14,505.77	529,248.27	63.0%
TOTAL EXPENSES	1,429,996	0	1,429,996	886,241.96	14,505.77	529,248.27	
GRAND TOTAL	1,429,996	0	1,429,996	886,241.96	14,505.77	529,248.27	63.0%

\*\* END OF REPORT - Generated by Dan O'Donnell \*\*

FOR 2022 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0630 RECREATION ENTERPRISE FUND							
630 RECREATION							
63063000 RECREATION ENTERPRISE REVENUE							
63063000 423300 RECREATION PROG	0	0	0	6,477.77	.00	-6,477.77	100.0%*
63063000 423510 RECREATION SQUI	0	-3,500	-3,500	-2,320.00	.00	-1,180.00	66.3%*
63063000 423520 RECREATION YOUT	0	-75,000	-75,000	-20,909.50	.00	-54,090.50	27.9%*
63063000 423530 RECREATION ADUL	0	-8,000	-8,000	-5,792.00	.00	-2,208.00	72.4%*
63063000 423540 RECREATION WPC/	0	-521,742	-521,742	-343,963.58	.00	-177,778.42	65.9%*
63063000 423550 RECREATION SUMM	0	-180,000	-180,000	-76,645.00	.00	-103,355.00	42.6%*
63063000 423570 RECREATION WATE	0	-35,000	-35,000	-15,925.75	.00	-19,074.25	45.5%*
63063000 423590 RECREATION FIEL	0	0	0	-17,948.50	.00	17,948.50	100.0%
63063000 482000 EARNINGS ON INV	0	-150	-150	-147.36	.00	-2.64	98.2%*
63063000 497001 TRANSFERS FR GE	0	-149,896	-149,896	-149,896.00	.00	.00	100.0%
63063000 497020 TRANSFERS FR SP	0	-456,708	-456,708	-456,708.00	.00	.00	100.0%
TOTAL RECREATION	0	-1,429,996	-1,429,996	-1,083,777.92	.00	-346,218.08	75.8%
TOTAL RECREATION ENTERPRISE FUND	0	-1,429,996	-1,429,996	-1,083,777.92	.00	-346,218.08	75.8%
TOTAL REVENUES	0	-1,429,996	-1,429,996	-1,083,777.92	.00	-346,218.08	
GRAND TOTAL	0	-1,429,996	-1,429,996	-1,083,777.92	.00	-346,218.08	75.8%

\*\* END OF REPORT - Generated by Dan O'Donnell \*\*