



GREATER VALLEJO RECREATION DISTRICT

Board of Directors
Robert Briseno
Gary Salvadori
Ron C. Bowen
Adjoa McDonald
Rizal Aliga

General Manager
Gabriel Lanusse

395 Amador Street, Vallejo, CA 94590-6320 • 707-648-4600 • FAX 707-648-4616

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Policies and Personnel Committee Directors: Salvadori and Aliga

**Agenda
Monday, November 8, 2021
4:00pm
Administration Office - Board Room
395 Amador Street**

- 1. Proposed Subsidy Policy for Activities, Programs, and Rentals**
- 2. Use of Specialized Consultants for Assistance with Management and Staff**
- 3. Update on the New Human Resources Information System (HRIS)**

Next Meeting: December 13, 2021

Mission Statement:

Building community and enhancing quality of life through people, parks, and programs.

Website: www.gvrd.org

Greater Vallejo Recreation and Park District

Draft- 5-5-21

Pricing Policy

MAY 2021

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Why set a pricing policy

Setting a pricing policy serves as a tool for evaluating services and establishing appropriate fees. Standardizing how we set prices ensures that the resulting price meets District goals and provides the framework to ensure consistency for all Vallejo residents for the value received. ***A pricing policy creates transparency and consistency in fees and charges for programs and services.***

Establishing a pricing policy yields lasting benefits including:

- Stretching taxpayer investment to realize the optimal return
- Allowing prices to reflect users' investment in themselves based on individual benefit
- Promoting program respect or ownership
- Developing deeper commitment to the program users help support

The dollars customers invest in their parks and recreation experiences will come back to them in better quality services and facilities.

Statement of Philosophy

The District is dedicated to fostering healthy lifestyles and helping the community thrive. Our Mission is to provide programs building community and enhancing the quality of life through people, parks and programs. As the District continues to provide services and facilities age, the District must be prepared to maintain this high level of service and develop a financial system to continue this community investment.

The District offers a variety of programs, which benefit the residents and visitors of the Vallejo area. While the community benefits, different levels of community investment are appropriate based on level of benefit. The goal of this policy is to create a balance between user fees and taxpayer investment for our programs, services and facilities, ensuring that all citizens have equal access and choice in participation.

Pricing Policy

The District strives to efficiently offer the most diversified services ensuring that all have equal access and ability to participate in a wide variety of programs and services. The Department prices programs, services and facilities in a manner that balances user fees and taxpayer investment. Pricing takes into consideration the public benefit, users' ability to pay, level of benefit and exclusivity the user receives above what a general taxpayer receives. Pricing ensures equity; those who benefit the most should pay the most. Pricing ensures that users pay appropriate fees and available taxpayer funds are used to achieve the optimal return on investment and ensure access to parks and programs.

Pricing Objectives

This formal pricing policy establishes a comprehensive long-term strategy to address current and future needs of the Vallejo community. The objectives of effective pricing are:

Equity – Those who benefit from the service should pay for it. Those who benefit the most should pay the most.

Value – Provide the customer with a benefit in relation to or exceeding the relative monetary worth.

Revenue Production – Producing revenue assists in the overall operations of the Department. It provides flexibility to offer programs which may not otherwise be possible if they are not funded through tax dollars.

Efficiency – Expenditures are made with the most efficient use of our resources, so the right mix of programs, facilities and events are offered. Priorities are made to enhance the customer’s experience.

Revenue Distribution – Revenues are distributed to the cost center providing expenditures. This pays for direct costs, indirect costs and in some situation’s future improvement and/or equipment replacement.

Assistance – Not all customers have the same ability to pay, and opportunities must exist to waive, reduce or provide scholarship opportunities where appropriate.

Pricing Strategy

To successfully determine price, the District proposes the following steps:

- Identify/classify programs/services/facilities
- Identify core services
- Identify direct and indirect costs
- Establish cost recovery goals/recovery range
- Identify pricing methods
- Determine price
- Determine market value/benchmarking

Core Services

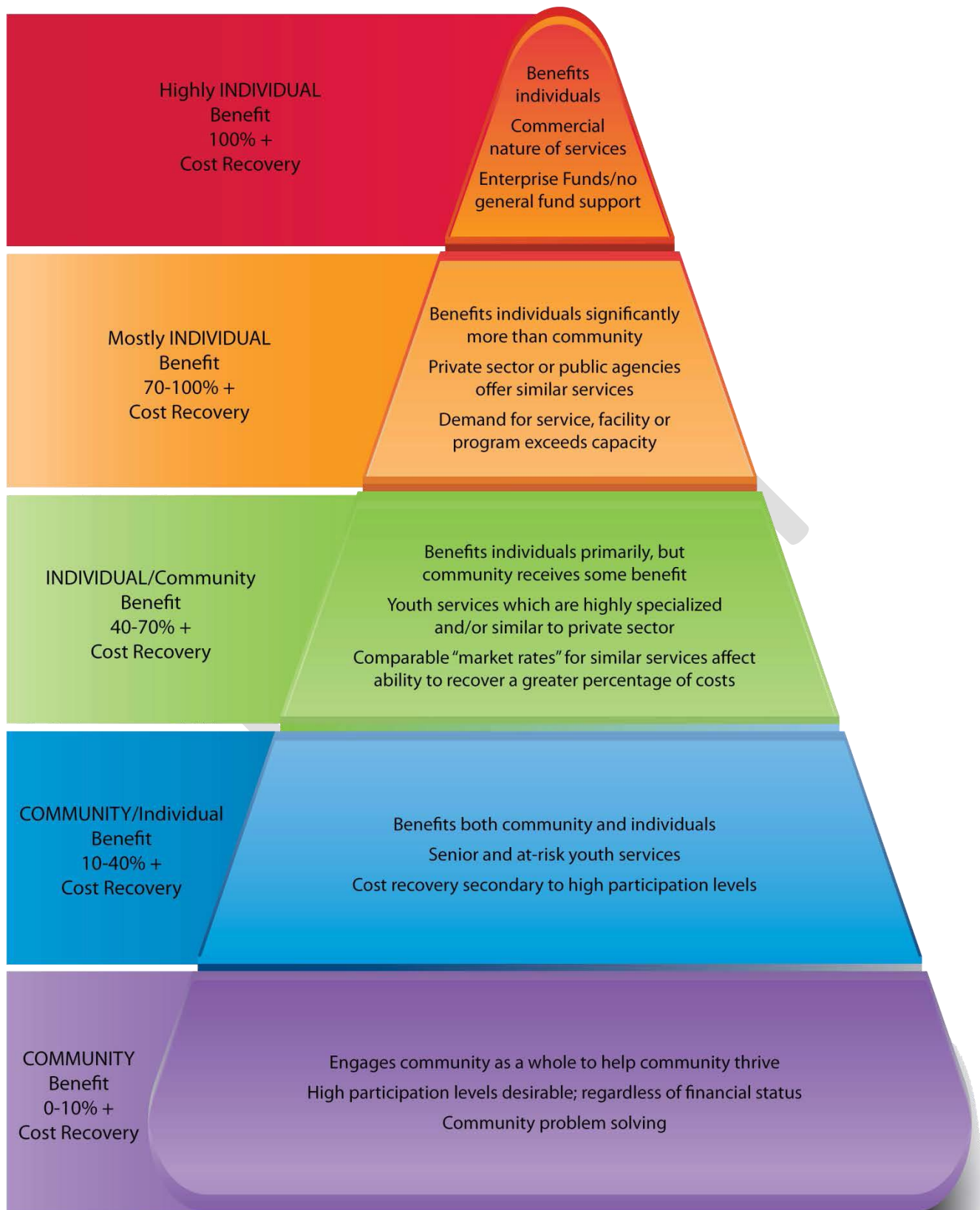
Core services are those which are central and vital to fulfilling our mission. The District has identified the following core services:

- Access to recreation and cultural experiences for all ages, abilities and demographics
- Existing facilities open, programmed and maintained
- Existing parks maintained and available for community use
- Youth beginning skill development
- Community problem solving
- Community wellness and fitness
- Safe and healthy community
- Parks and facility development
- Preservation of natural resources/open space

The District concentrates on providing and growing core services and continually evaluates the need for non-core services.

Type of Use

District services are classified into five different categories. The type of service directly determines the cost recovery strategy or pricing methods to be used in the pricing of services and products. The five categories are listed in the pyramid figure that follows.



Conceptually, the base level of the pyramid represents the mainstay of public parks, recreation and community-based programs. Programs appropriate to higher levels of the pyramid should only be offered when the preceding levels below are full enough to provide a foundation for the next level. This foundation and upward progression is intended to represent the parks and recreation core services, while also reflecting the growth and maturity of an organization as it enhances its program and facility offerings.

The District provides a broad supporting base of core service, enhanced with more specialized services as resources allow.

COMMUNITY Benefit

The foundational level of the pyramid is the largest and includes those programs, facilities and services that benefit the COMMUNITY as a whole. These programs, facilities and services may increase property values, provide safety, address social needs, and enhance quality of life for residents. The community generally expects the District to offer these services and supports paying for these services and facilities through property taxes. These services are offered to residents at a minimal fee or no fee and support the core services of the District. A large percentage of the tax support of the agency would fund this level of the pyramid.

COMMUNITY/Individual Benefit

The second and a smaller level of the pyramid represents programs, facilities and services which promote individual physical and mental well-being and provide recreation skill development. They may have a community benefit but to a smaller group of the community. They are generally the more traditional, expected services and beginner instructional levels. These programs, services and facilities are typically assigned fees based on a specific percentage of direct and indirect costs. Costs are partially offset by both a tax subsidy to account for the COMMUNITY benefit and participant fees to account for the INDIVIDUAL benefit.

INDIVIDUAL/Community Benefit

The third and even smaller level of the pyramid represents services with less of a community benefit which promote individual, physical and mental well-being and provide an intermediate level of recreational skill development. This level provides more INDIVIDUAL benefit and less COMMUNITY benefit and is priced to reflect this. The individual fee recovers more costs or has a higher cost recovery goal than programs and services that fall within the lower levels of the pyramid.

Mostly INDIVIDUAL Benefit

The fourth level of the pyramid represents specialized services generally for specific groups and may have a competitive focus. In this level, programs and services may be priced to recover full cost including all direct and department indirect costs.

Highly INDIVIDUAL Benefit

The top level of the pyramid represents activities that are highly individualized and may even fall outside our core services. In this level, programs and services should be priced to recover full cost including all direct and District-wide indirect costs.

Cost Recovery

The District sets revenue and expenditure goals annually using criteria set forth in this policy through the budget process approved by the Board of Directors. Programs and services are assigned a cost recovery percentage based on the characteristics outlined below. Programs are evaluated to ensure they fall within the appropriate cost recovery goals.

The District has identified five cost recovery ranges – Very Low, Low, Medium, High and High+ and each service provided by the District is assigned to one of these ranges based on type of use. It is important to note the cost recovery percentages assigned to each service represents what the District would expect to recover under optimal conditions. However, the District's ability to realize these cost recovery percentages may be constrained by a variety of internal and external factors.

These include:

- Market rates and/or competition with other similar service providers
- Equity in opportunity and the ability to pay
- Community sentiment and expectations
- Political and social will
- Negotiations with external parties
- Program/service viability with decreased participation
- Time and demand of facilities and programs
- Sponsorships/partnerships

The difference between the cost and the revenue recovered represents the public investment in providing the service. For example, the *District hosts a Holiday special event that costs \$2000 and collects \$1,000 in fees and sponsorships – the remaining balance of \$1,000 is a District subsidy.*

COMMUNITY Benefit (0%-10%) Very Low-Range Cost Recovery Activities

Services in this range have one or more of the following characteristics:

- Community generally and reasonably expects and supports the District to provide these services
- Engage the community as a whole to help the community thrive
- Primarily benefit the community, though individuals may also benefit
- High levels of resident participation are desirable, regardless of finance status
- Engage children and teens in safe, constructive activities
- Solve a community problem
- Engage seniors in enjoyable, life enhancing activities
- Celebrate the District's history and cultural diversity
- Have offsetting revenue sources to offer program at little or no cost

Services in this range include, but are not limited to:

- Ability to visit and enjoy facilities on an informal basis
- Parks and facility planning and design
- Park's maintenance
- Senior activities/games (cards, chess, bingo, crafts)
- Senior support groups (add in our programs here)
- Community special events
- Free family days at Children's Wonderland
- Homework help
- Health and Safety Events (Bike Rodeo, Health Fair)

COMMUNITY/Individual Benefit (10%-40%) Low-Range Cost Recovery Activities

Services in this range have one or more of the following characteristics:

- Both individuals (or private parties) and the community as a whole receive benefits from the service
- Primarily for youth, but some alternative opportunities are available
- For youth at-risk or senior services
- Cost recovery is of secondary importance to high participation levels, particularly in the case of core services
- Provided for special populations, which would not, or are unable to, participate in other services

Services in this range include, but are not limited to:

- District sponsored special events
- Adaptive programs
- Neighborhood park program
- Public swim
- Youth arts programs

INDIVIDUAL/Community Benefit (40%-70%) Medium-Range Cost Recovery Services

Services in this range have one or more of the following characteristics:

- Individuals (or private parties) are the primary beneficiaries of the service, but the community as a whole receives some benefits
- Comparable “market” rates for similar services affect ability to recover a greater percentage of the costs
- Services are for youth, but are highly specialized and/or similar to those in the private sector
- Services are for adults addressing a need or problem, but full-cost recovery would adversely impact participation rates
- Contribute to improved health & wellness or other overarching District goals

Services in this range include, but are not limited to:

- Entry level instructional programs
- Lifeguard training
- Group swim lessons
- REACH programs

Mostly INDIVIDUAL Benefit (70% to 100%) High-Range Cost Recovery Services

Services in this range have one or more of the following characteristics:

- Individuals (or private parties) benefit significantly more than the community as a whole
- Similar services are offered by the private sector or other public agencies
- Adults are the primary beneficiaries
- Demand for service, facility or program exceeds capacity
- Need to recover most of direct and indirect costs

Services in this range include, but are not limited to:

- Sports and Day Camps
- Youth sports (flag football, soccer, basketball)
- Youth special interest programs (babysitting, dance, Lego, math)
- Adult/Senior classes (trips, cooking, Spanish)

- Semiprivate swim lessons – stroke development
- Competitive swim or water polo teams
- Adult Pickleball Leagues or programs
- Disc golf or foot golf programs or classes

Highly INDIVIDUAL Benefit (100%+) High+ Range Cost Recovery Services

Services in this range have one or more of the following characteristics:

- High individual benefit
- Similar services are offered by the private sector or other public agencies
- Adults are the primary beneficiaries
- Services have a commercial nature
- Demand for service, facility or program exceeds capacity
- Enterprise funds – services operated as a business where no taxpayer support is provided
- Need to recover direct and indirect costs

Services in this range include, but are not limited to:

- Preschool (contract)
- Sports (basketball, volleyball, softball)
- Facility and picnic rentals
- Commercial recreation (rentals to commercial providers)
- Private swim lessons or camps

Facilities

The District maintains a significant inventory of buildings, parks, fields and other facilities. **Basic services** such as the maintenance of safe, clean, attractive parks and buildings, the provision of recreation and parks for the general public, and the preservation and promotion of physical and mental well-being will continue to be supported by taxpayer resources. However, the Department shall prepare and maintain a schedule of fees and charges for **special use of facilities**, those where revenues are necessary to support continued use and individuals pay a fee for the privilege of using the facility to the exclusion of others and without interference.

Basic facilities and services for informal/self-directed recreation include but are not limited to:

- Unscheduled, unlighted, unmarked outdoor athletic facilities and sports courts
- Unreserved picnic tables and shelters
- Parks, & playgrounds
- Parking lots for general facility use
- Trails, paths and restrooms
- Open space

Special uses of facilities include:

- Scheduled/reserved use of indoor or enclosed facilities (gyms, meeting rooms, all weather fields, bocce ball, pickleball, foot golf, courts, etc.)
- Scheduled use of tennis courts
- Formal, directed, or lighted baseball, soccer, softball, football, tennis or other sports specific facilities
- Maintenance necessary for sports programs
- Swimming pools with lifeguards

- Outdoor amusement facilities
- Use of parks for special events
- Reserved picnic areas

The District has a variety of facilities available for rent including picnic areas, athletic fields, meeting rooms, pools and community centers. Differential pricing is established for these rentals based on the facility and type of use (i.e. resident, non-profit, non-resident, commercial).

Capital Expenditures

Capital expenditures are those costs incurred in constructing a facility and in its later modification, renovation or improvement. For example, a swimming pool may be built, resurfaced, or striped to delineate lanes. Investments in this type of capital have historically been recognized as a benefit to the community as a whole and are borne by the general tax base. In some cases, a portion of fees may be reinvested back into facilities.

Direct/Indirect Costs

Direct costs are those costs which are easily and clearly identifiable to the cost objective (program, service or facility). Indirect costs benefit more than one cost objective and must be allocated proportionally. For example, the instructor fee for a class is a direct cost but the electricity for the building benefits all classes and is an indirect cost. (e.g., it must be allocated among the classes proportionately)

Each District division records the total costs of operations including both direct and indirect costs. In general, these costs can be identified as follows:

Direct

- Instructor salaries & benefits
- Part-time employees’ salaries & benefits
- Service contracts
- Materials/supplies/equipment
- Field lighting

Indirect

- Indirect staffing (administration/supervision)
- Maintenance/custodial
- Capital replacement
- Facility use
- Marketing – advertising & promotion
- Utilities

The specific direct costs and estimates of indirect costs are recorded on evaluation sheets for each program and service.

In addition to the District indirect costs listed above, Districtwide indirect costs (such as human resources, finance and IT) are recovered from general fund operations.

Pricing Methods

The District recognizes that not all cases are “one price fits all” and the pricing policy must be built to recognize the District’s priorities and provide the highest amount of flexibility. Use of comparative pricing accomplishes these goals by permitting the price to fluctuate based on predetermined factors such as optimal conditions or target user group. By incorporating differential pricing methods when appropriate, the policy also allows users to choose what level of service quality or quantity they want and pay accordingly. The District will implement differential pricing by utilizing the following pricing methods:

Primetime & non-primetime – Pricing premiums for primetime versus non-primetime use assists in allocating the high demand primetime usage and optimizing the non-primetime usage.

Season & off-season – Pricing based on season versus off-season permits the usage of service year-round while recognizing priority in specific time periods.

Location – Pricing based on one location versus another provides flexibility in recognizing that not all fields/facilities are the same size nor provide identical amenities.

Age segment – Pricing based on target age segment (i.e., adult, senior, teen, youth) provides flexibility to recognize service priorities and permits variable recovery percentages.

Economic gain – Pricing based on economic gain ensures that when Department property is used by private or closed membership groups for private economic gain, user fees charged are comparable to commercial rates. (Commercial rates for commercial purposes)

Exclusive use – Pricing based on private exclusive use of public property.

Incentives – Pricing which provides incentives for such preferences as early trip registration, season passes, group admissions, annual passes/memberships or frequent use encourages enrollment and return customers.

Move demand – Pricing based on the desire to move participants to another location, time or program.

Resident status – The Districts services attract and are open to residents of neighboring communities. While the District welcomes these customers, we must also be mindful of the impact to our District residents. Although non-resident customers may pay some taxes in the District, they do not pay property taxes. To mitigate this disparity, the District includes a non-resident surcharge in its pricing strategy. The rate of surcharge *varies between zero and 20%* based on market demand which considers the following factors:

- The demand from residents for the program
- The supply/availability of program openings
- The degree of subsidy from the taxpayer for the particular program
- The demand from non-residents for the program
- The viability of the program without non-resident participation
- Cost Recovery goals

These factors directly influence the surcharge. For instance, when there is a demand from residents for the program and/or low supply or availability of program openings, the surcharge is higher.

Additionally, the greater the taxpayer support for the program, the higher non-resident surcharge.

When a market condition exists where a high supply of program offerings exist and/or a lower demand by residents, the District may elect to charge the same fee for residents and non-residents alike or assess a low non-resident surcharge. If non-resident participation is essential or the program would be marginally successful without additional participation, a no or low non-resident surcharge would be appropriate.

There may be select program areas that the District will not assess a non-resident surcharge. The Fees and Charges report will indicate these programs and be approved by the Board of Directors annually.

This pricing method is communicated to our customers as a resident discount rather than a non-resident surcharge.

Types of Fees

Admission Fees

Admission fees are described as one-time (single entry) charges made to enter a facility, structure or special program. Access is controlled and attendance is regulated. Objectives include:

1. To generate funds for the operation and maintenance
2. To produce revenue to offset the cost of programs

User Fees (classes, programs, fitness, etc.)

These fees shall be charged for use of a facility, program or access to a controlled area to recover program costs. Objectives include:

1. To pay for or augment the operation and maintenance of a program or facility
2. To recover cost for material fees such as books, supplies, entrance fees
3. To control use of the facility
4. To assess a portion of the costs to users who may not be taxpayers
5. To enable the Department to provide facilities or programs which might not otherwise be available

Security Deposit (rentals, etc.)

Security deposit fees are charged to secure contracted use of a facility. The objective for this fee is to secure a funding source for unanticipated repair for damages, cleanup or extended time for rental.

Rental Fees (facility, picnic or field rental, etc.)

Rental fees are incurred for the privilege of exclusive use of the facility. This fee gives the user the right to enjoy the advantages of the facility, program or equipment. Rental fees should be sufficient to pay for the replacement of the equipment and the cost of operating the rental service which includes direct staff costs plus a portion of indirect costs. These fees may also be referred to as extra fees. Objectives include:

1. To establish the benefit of exclusive use and secure use for a specific time
2. To provide for the equipment which visitors may not have supplied
3. Provide required staffing and security for private event

Permit Fees

These fees are charged for any permit (written permission) issued by or under the authority of the District. Objectives include:

1. To control the conduct of the activity
2. To grant special privilege to the applicant
3. To provide revenue to offset costs of control and operations as well as indirect costs

Additional Service Fees

Fees may be charged for supplying extraordinary activities or services as an accommodation to the user. These fees may also be referred to as extra fees. Objectives include:

1. To enable special services to be rendered by the District
2. To provide revenue to offset costs of the special service (additional staff, overtime for staff or contracting for services)
3. To improve the quality of the recreation program by adding value, service or variety
4. Surcharge for enhanced maintenance or fee for marketing programs

Advertising Fees & Sponsorships

Fees may be charged for brochures, signs, banners or other forms of advertising or promotion. Funding may also be paid for support of special events or programs.

Administration Fees (Non-Sufficient Fund fee, returned payment, pay arrangements, etc.)

Fees may be charged for direct and indirect costs associated with administration and oversight of a program or service.

Registration Fees

Registration fees are a type of administrative fee charged specifically in the area of childcare and preschool. Such fees cover administrative costs, facility repairs, materials fees and annual childcare licensing fees.

Setting the Price

While not quite as simple as determining the costs and applying the recovery goal, this is the basic concept behind determining the price. The pricing pyramid assists us in establishing the base level of cost recovery and where the program fits. We then look at our revenue goals and other pricing factors to establish the price for the program. This can be done with the use of a multiplier for each program or through individual analysis. Just as the expenditures and recovery goals vary for each program/service/facility, so does the pricing methods and actual determination of the price. A pricing model is developed for each program/service/facility and assists staff in determining the price.

Pricing model development:

Step 1: Identify the program, service or facility.

Is this a core service? Do any special circumstances exist?

Step 2: Determine the actual cost and include direct and indirect costs.

Step 3: Review the cost recovery range and cost recovery goals to identify the percentage recovery.

Step 4: Multiply the recover percentage by the total cost to arrive at the recovery amount.

Step 5: Divide the recovery amount by the minimum number of people required to hold the class or activity.

Step 6: Adjust the price in accordance with the appropriate pricing methods to establish differential pricing.

Step 7: Review the price against industry standards, customer expectations and previous experiences.

Step 8: Set final price.

The pricing of services is a very conscious procedure that requires continual investigation and review by staff. Fees may be adjusted for market conditions and targeted customers as described in the policy. Services may be provided at a discount to stimulate demand or may be waived to accommodate the disadvantaged or non-profit organizations.

Scholarships

The District wants every resident youth to have an opportunity to participate in parks and recreation programs. The District recognizes that not all customers possess the same ability to pay for our programs, services and facilities. The community benefits from the active participation of targeted demographic groups (youth & seniors) as we foster healthy lifestyles. The District offers a variety of fee and free programs and services to help meet this need through our scholarship assistance program.

Discounts

The District recognizes discounts encourage participation in fee-based programs and are a valuable marketing tool. Discounts may be used to:

- Increase program/event enrollment or rentals
- Reward continuing/frequent customers and partners
- Encourage customers to try something new
- Facilitate early registration
- Promote registration for multiple sessions of a whole program
- Promote multi-visit passes
- Provide reduced rates for residents

All discounts are tracked and evaluated for their success. New discounts must be approved by the Department Head or General Manager.

Partnerships

Partnerships bring together at least two entities to jointly develop, operate or maintain park and recreation programs, events and facilities and share risk, operational costs, responsibilities and asset management based on the strengths and weaknesses of each partner. The District may partner with an organization, individual or business to provide a community benefit, create social interaction, raise awareness or raise money to support a core service. The Department evaluates each partnership opportunity in terms of potential benefits, challenges and drawbacks. When new partnerships are developed, the functions and services of the partnering organizations are recognized and the Department's and the partner's vision, mission and activities are communicated. Additionally, the level of equity commitment required by each partner is identified and agreed to and measurable outcomes for both partners are tracked annually.

The District has numerous partnerships with local school districts, governmental agencies and both not-for-profit organizations and commercial businesses and will continue to explore new opportunities to create partnerships. Examples of some of these partnerships are outlined below.

Providing high quality athletic facilities for youth compliments the District's overarching goal of creating a safe and healthy community. A component of this effort is to work with not-for-profit organizations within the District to reach this goal while balancing the needs for informal self-directed recreation. Youth league organizations partner with the District to provide athletic opportunities for the community. Organizations must recognize that sports fields require significantly more attention and maintenance and therefore, significantly more resources than basic park facilities. Organizations must invest in this teamwork approach by partnering with the District to ensure our youth have ample opportunity to participate in athletics at various ability levels and to ensure our fields remain safe and of high quality. District personnel allocate fields between these partnering organizations based on resident requirements and the specific seasons. Field allocation policies specifically address this program. Opportunity exists to strengthen these partnerships and invite other organizations to become partners with us. The goal is to be more than a provider of fields but a true partner in the provision of youth athletics in a safe and healthy environment.

Summary

The District is dedicated to fostering healthy lifestyles and helping the community thrive. The District strives to maintain its reputation for providing safe and well-maintained parks, places, programs and services at a good value to our taxpayers and customers and for preserving and protecting our City's natural resources. The formalization of our pricing policy provides us with a comprehensive long-term strategy to address current and future needs of the Vallejo community and demands upon the District.

DRAFT

Attachment A

Parks & Recreation					
Pre-Program Analysis					
Class Name:		Session/Season:			
Instructor Name:		Budget Org Key:			
Information Available					
Maximum class capacity:		Number Meetings:		Hours Per Meeting:	
Minimum enrollment:					
Proposed cost per resident:		Location:	Park/School		0
Proposed cost per nonresident			Signature Facility		0
Nonresident differential	0		Contractor's Facility		0
Proposed Instructor Costs			Overview of Proposed Fees		
	@ Max	@ Min		@ Max	@ Min
Per participant:	0.00	0.00	Instructor pay per hour:	#DIV/0!	#DIV/0!
Percentage:	0.0%	0.00	City cost per hour per person:	#DIV/0!	#DIV/0!
Per class:	0.00	0.00			
Per hour:	0.00	0.00			
	\$0.00	\$0.00	Participant cost per hour:	#DIV/0!	#DIV/0!
				Res	Non
Revenue					
	@ Max	@ Min		@ Max	@ Min
Gross Revenue:	\$0.00	\$0.00	Differential NR Revenue	0	0
Expenses					
Direct Costs:	@ Max	@ Minimum			
Instructors	0.00	0.00			<i>Include employee pmts by % or per hour</i>
Additional Costs	0.00	0.00			<i>Include materials, books, t-shirts</i>
Marketing	0.00	0.00			<i>Include mailers & activity guide (\$650 pp summer used for est)</i>
Indirect Costs:					
Facility	0.00	0.00			
Indirect Staffing	0.00	0.00	0.1		
Total Costs	\$0.00	\$0.00			
Financial Analysis					
Recovery goal		115%			
Recovery % @ max & 23% Non Res		#DIV/0!	Net revenue @ max & 23% Non Res		\$0.00
Recovery % @ min & 23% Non Res		#DIV/0!	Net revenue @ min & 23% Non Res		\$0.00
		#DIV/0!			
Enrollment needed for 100% recovery		<i>aka "Break Even Point"</i>			
-	-	-			<i>Based on 23% Nonresidents</i>
Enrollment needed for recovery goal		<i>aka "Meets Goal"</i>			
-	-	-			<i>Based on 23% Nonresidents</i>
Comments					
Other Considerations					
revised 2/09					

Attachment B

Post Program Analysis							
Class Name:				Session/Season:			
Budget:							
Number classes offered:				Hours per course:			
Number classes cancelled:				Hours of experience:		0	
Percentage of Classes Held:		#DIV/0!		Class held vs. offered goal:		80%	
Participation							
	Participants	Rates	Wait List	Capacity			
Residents		\$0					
Nonresidents		\$0					
Total	0		0				
	Boys	Comments					
	Girls						
Revenue							
Total Revenue		Info from CLASS	Differential NR Revenue	\$0			
Instructor pay rate:		indicate if per person, per hour, per course or percentage					
Expenses							
Direct Costs:							
Instructors/Staff		Include prmts by %, per hour or per course	Prep hrs				
Additional Costs		Include materials, books, t-shirts					
Marketing		Include mailers & activity guide (\$650 pp summer; \$425 pp all other)					
Subtotal Direct Costs:	\$0.00						
Indirect Costs:							
Facility		Park/Library \$5/hr; Facility \$20/hr					
Indirect Staffing	\$0.00	.15					
Total Costs	\$0.00						
Financial Analysis							
Recovery goal (compared to direct recovery)		Instructor pay per hour	#DIV/0!				
Direct recovery percentage	#DIV/0!	City cost per person/hour:	#DIV/0!				
Total recovery percentage	#DIV/0!	Program capacity realized:	#DIV/0!				
Net Revenue:	\$0.00	Program capacity goal:	85%				
Administrative Analysis							
	Cost/ Revenue	Attendance	Customer Satisfaction	Core Value	Level of Simplicity	Average score	Weighted score
Weight	20%	15%	15%	30%	20%		
Rating 1 to 5						#DIV/0!	0
<i>Rating from 1 to 5 where 1 is substandard, 3 is standard, and 5 is exceptional.</i>							
Comments							
Other Considerations							
Location:				Customer satisfaction:			
Program offering:		<input type="checkbox"/> New <input type="checkbox"/> Spinoff <input type="checkbox"/> Seasonal <input type="checkbox"/> Year Round		Customer satisfaction goal:		95%	
How was data gathered?		<input type="checkbox"/> Grouped/Avg <input type="checkbox"/> Excruciating Detail		Recommendation		<input type="checkbox"/> Nurture/Grow <input type="checkbox"/> Kill It!	
Program curriculum required:		<input type="checkbox"/> Annually <input type="checkbox"/> Seasonally <input type="checkbox"/> Daily		Provided?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
Updated January 2010							