PARKS AND RECREATION COMMISSION MEETING

Wednesday, October 30, 2024
6:30pm
City of Forest Grove Light & Power Conference Room
1818 B St.
Forest Grove, OR 97116

Brad Bafaro, Chair
Joe Offer, Vice Chair

Paul Waterstreet
Aaron Johnson
Mackenzie Johnston Carey
Michelle Beck
Susan Taylor
Glenn VanBlarcom
Shari Exo
Vacancy, Student Advisor
Mike Marshall, Council Liaison

Zoom Webinar:
Link: https://us06web.zoom.us/j/84329541068?pwd=8a1VZYZ9MCDKH6CaUbwXZ7hfhFGL5e.1
Meeting ID: 843 2954 1068
Passcode: 974218

PARKS & RECREATION COMMISSION WORK SESSION

A. Call to Order

B. Work Session

1. Cost Recovery Policy - DRAFT

C. Adjournment

Americans with Disabilities Act (ADA) Notice: The City of Forest Grove will make reasonable accommodations for participation in the meeting. Requests for assistance can be made by contacting the City Recorder's Office, 503-992-3235, mwoods@forestgrove-or.gov, at least 48-hours in advance of the meeting.

PARKS & RECREATION DEPARTMENT

COST RECOVERY POLICY

PURPOSE

Forest Grove Parks & Recreation's Cost Recovery Policy intends to create organizational resilience by way of logical, intentional, and thoughtful guidelines for investment and spending decisions. The strategy encourages tax investment and revenue generation strategies and practices that are fair, equitable, and responsible. This Policy is necessary to ensure the Department's financial stability in both the near and long term.

The Cost Recovery Policy will guide investment and spending choices as the department responds to economic realities, growth expectations, competing priorities, demographic shifts, and evolving community needs and interests.

As of 2024, the City of Forest Grove Parks & Recreation Department is shifting towards a fiscal management philosophy that is focused on a "beneficiary of service". In this conceptualization, each type of service has a set of specific characteristics that provide a rationale for who should pay (e.g., taxpayers, the individual, or both) and to what degree. This approach aligns the allocation of tax dollars and cost recovery expectations with beneficiary of service.

POLICY STATEMENT

City of Forest Grove Parks & Recreation's Cost Recovery Policy grounds cost recovery expectations and the spending of taxpayer dollars (subsidy) in a philosophical underpinning that affirms a commitment to equitable investment, financial discipline, and long-term fiscal health.

The Policy intends to

- create organizational resilience by way of logical, intentional, and thoughtful guidelines for investment and spending decisions.
- set up a mechanism for revenue generation strategies, and revenue to expenditure comparisons.
- establish metrics to assess individual activities and subsidy goals.
- encourage the achievement of future programs and services to meet subsidy benchmarks and cost recovery targets.
- promote practices that are fair, equitable, and responsible.

The Department's annual budget ultimately determines the amount of taxpayer support that can be made available for park and recreation services which results in understanding the degree to which subsidy investment can be made and to which services, and the degree to which user fees will be assessed and to which services.

This direction is required to sustain the Department and its expectation as a provider of parks and recreational services. The justifiable recovery of costs as detailed in this policy is necessary to ensure the Department's financial stability in the near and long term.

COST RECOVERY

Cost recovery refers to the degree to which the cost (direct and indirect) of facilities, services and programs is supported or paid for by user fees and/or other designated funding mechanism such as grants, partnerships, etc. versus the use of tax subsidies.

For example, a cost recovery level of 75% simply means that for each dollar spent on a service, $.75 was generated from a revenue source with the remaining $.25 was covered by subsidy dollars (i.e., taxes).

DEPARTMENT FUNDING / REVENUE SOURCES

City of Forest Grove Parks & Recreation is supported by various revenue sources which all contribute varying levels of funding to support the breadth of park and recreation services provided to the community. The degree to which each of these sources is relied upon can shift based upon the economy, market behaviors, and department-wide policy; however, property taxes are the primary source of funding for the department.

- General Fund (property taxes)
    - A minimum of 5% of general fund is committed to Parks & Recreation Department annually
- Fees and charges for services
- Grants
- Donations
- Sponsorships

SERVICE CATEGORIES

The development of categories which include *like* services are important when it comes to the justifiable and equitable allocation of subsidy and cost recovery levels. Service categories, and the associated subsidy and cost recovery goals, help the department assign budget projections and meet established fiscal performance (i.e., *like* services for the service category "Beginner Level Skills" include beginning swim lessons, junior lifeguard class, etc. regardless of age).

The benefits of this type of approach are two-fold. First, it improves efficiency. Second, it fundamentally starts to break down systemic inequity issues and promotes a culture where the focus is Department wide financial sustainability. Categorizing by "type of service" or "likeness of service" discourages attempts to determine fees and charges (and therefore cost recovery decisions) based upon special interests, age-based services, or individual values.

City of Forest Grove Parks & Recreation provides many services annually to the community. The following Service Categories represent the Department's service menu and include Service Category definitions as well as example services.

Open Access: Access to parks and park amenities where the user self-directs their activity. Open Access does not include supervision or oversight by staff and/or volunteers. *(Examples: Parks, Playgrounds, Trails)*

Community Events: Events that appeal to the broader community regardless of age, ability, skill, family composition, etc. and tend to be held on an annual basis. *(Examples: Oregon Bird Man, Border Collie International, Movies in the Park)*

Drop-In Activities: Self-directed activities which may or may not require registration and/or a membership. Drop-In Activities include supervision by staff and/or volunteers and may or may not require instruction. *(Examples: Lap Swim, Public/ Open Swim, Water Aerobics)*

Beginner Level Skills: Classes, clinics, workshops, leagues, and other led and/or instructed activities where the primary goal is to introduce participants to a new activity so they may build new skills. *(Examples: Beginning Swim Lessons, Junior Lifeguard Class, Beginner Yoga)*

Education & Enrichment Activities: Classes, clinics, workshops, and other led and/or supervised activities in which the primary intent is to provide socialization, interaction, and life skills development with a focus on education and/or lifelong learning. *(Examples: No School Day, Camp Grove, Home Alone Safety)*

Intermediate/ Advanced Skills: Classes, clinics, workshops, leagues, and other led and/or instructed activities in which the primary intent is to master a skill, often in a competitive environment. *(Examples: Swim Lessons Level 4-6, Lifeguard Certification, Stroke Improvement/ Endurance Class)*

Special Events: Events designed for a target market, market niche, or a specific interest. *(Examples: Kids Night Out, Eggstravaganza, Spray Park Chalk Event)*

Rentals: Equipment, space, amenities and/or facility reservations for exclusive use by an individual or group inhibiting access by the general public. *(Examples: Spray Park Rental, Picnic Shelter Rental, Athletic Field Rental)*

Personalized Services: Individualized classes, clinics, workshops, and other led and/or instructed activities offered in a private or semi-private setting to meet the unique needs, interests and/or skill sets of individuals or small groups. *(Examples: Private Swim Lessons)*

Food, Beverage & Merchandise: Sale of merchandise and food and beverage items. *(Examples: Vending Items, Concession Items, Gift Certificates)*

Note: Service Categories listed above are in order from those perceived to be Common Good Services to those seen as providing a more Exclusive Benefit Services as ranked by department staff, Parks & Recreation Commission members, City Council and community members.

FINANCIAL SUSTAINABILITY STRATEGY

City of Forest Grove Parks & Recreation Cost Recovery Continuum presents the degree to which financial resources will be spent and expenses will be recovered. It is grounded in the differentiation of park and recreation services on the basis of who benefits and who should pay. Economists have differentiated goods and services in the economy in this manner for decades and have designated three types of goods and services: community benefit, dual benefit, and individual benefit.

The Cost Recovery Continuum acknowledges varying levels of service. This strategy shifts from one which suggests that all services should be provided at no or low cost for everyone to an equitable and just philosophy where subsidy allocation decisions are based upon "beneficiary of service". In this conceptualization, each type of service has a set of specific characteristics that provide a rationale for who should pay (e.g., taxpayers, the individual, or both) and to what degree. Ultimately, this aligns subsidy allocation, cost recovery goals and expectations with beneficiary or service. Essentially, those who benefit from a service should pay for that service.

The Cost Recovery Policy includes the Department's Service Categories and cost recovery/ subsidy goals and expectations. The Continuum is a graphic representation of the Department's investment and revenue enhancement strategy.

The City Council, Parks & Recreation Commission, and community stakeholders provided input on criteria to define Community Benefit/ Common Good and Individual Benefit/ Exclusive Benefit as they apply to the City of Forest Grove. These criteria guide the placement of Service Categories on the Continuum and ultimately, tax dollar investment and cost recovery expectations (goals).

Community Benefit (justification for greater subsidy investment)

- Community building
- Provides accessibility to marginalized/ underrepresented populations
- Broad appeal to a wide audience

Individual Benefit (justification for greater cost recovery expectation)

- Exclusive; special interest
- Requires higher competency/ ability level to participate
- Private sector competition exists
- Specialized activities
- Individualized services are accessible outside of the City of Forest Grove parks and recreation system

City of Forest Grove Parks & Recreation Cost Recovery Continuum is included in Appendix A of this policy.

UPDATING SUBSIDY INVESTMENT EXPECTATIONS

Service category cost recovery performance levels should be updated annually, and subsidy (tax dollar) investment goals should be reviewed, analyzed and updated at least every five years or more frequently as necessary as indicated in City Code 34.01, 34.02.

PRICING – DETERMINING FEES AND CHARGES

Several pricing methods are utilized by the Department to establish fees and charges. The principal method for establishing service fees will be cost recovery pricing and expense management. Cost recovery pricing is defined as determining a fee based on established cost recovery goals.

Other pricing methods may be utilized by the Department, however, any strategy or method used will ultimately require that cost recovery goals or subsidy allocation expectations are met. Common alternative pricing methods include the following options which can be used based upon market behaviors, the competition, and other relevant considerations.

- *Market (Demand-Based) Pricing* results in pricing based on demand for a service or what the target market is willing to pay for a service. The private and commercial sectors commonly utilize this strategy. One method for establishing a market rate fee is to identify all providers of an identical service (i.e., private sector providers, other municipalities, etc.), and set the price at the highest fee. Another consideration is setting the fee at the highest level the market will bear.
- *Competitive Pricing* establishes prices based on what similar service providers or close proximity competitors are charging for services. One method for establishing a competitive fee is to identify all providers of an identical or similar service (i.e., private sector providers, other municipalities, etc.), and set the price at the mi-point or lowest fee.
- *Value-Based Pricing* is a pricing strategy in which the price of a product or service is decided on the basis of perceived value or benefit it can provide to a customer. Value based pricing is more evident in places or markets where exclusive products are offered which offer more value than the generic or standard products.
- *Penetration Pricing* has the aim of attracting customers by offering lower prices on services. While many may use this technique to draw attention away from competition, penetration pricing often results in lost revenue and higher subsidy requirements. Over time, however, an increased awareness of the service may drive revenues and help organizations differentiate themselves from others. After sufficiently penetrating a market, organizations should consider raising prices to better reflect their position within the market.
- *Premium Pricing* establishes prices higher than that of the competition. Premium pricing is often more effective in the early days of a service's life cycle, and ideal for organizations that offer unique services. Because customers need to perceive products and services as being worth a higher price tag, an organization must work hard to create a value perception.
- *Bundle Pricing* allows for the sale of multiple services for a lower rate than customers would pay if they purchased each service individually. Bundling can be an effective way of selling services that are poor performers and can also increase the value perception in the eyes of customers – essentially giving them something for a reduced rate.

- *Differential/ Dynamic Pricing* follows the "law of demand" by supporting a key pricing principle: some customers are willing to pay more than others. Differential pricing is the strategy of selling the *same* service to *different* customers at *different* prices. Differential pricing enables organizations to "profit" from their customers' unique valuations (ex. Prime time or surge pricing).
- *Discount Pricing* is based upon a motive to entice users or purchasers, reward a customer for their loyalty, or credit a customer for their perceived inability to pay.

In the event a Service Category's subsidy/ cost recovery goal is higher than current cost recovery performance and fee increases are required, prices may need to be raised incrementally in accord with market acceptance to optimize revenue generation. However, if the market does not respond favorably to the increase, the service may require divestment if the subsidy investment required cannot be justified based upon beneficiary of service.

In the event a tax dollar investment/ cost recovery goal is less than the current level of recovery, the established fee will remain the same to ensure that there is no loss of revenue or negative impact on the Department's financial condition.

IN CITY AND OUT OF CITY RATES

People that reside at an address or location within the Forest Grove identified boundaries are considered in city and pay property tax that is used to subsidize Department services. A methodology is established to subsidize programs at a higher rate for participants that reside outside the city boundaries.

Divisions should set out of city rates and in city rates when charging for services, programs, activities, and rentals. In city rates should be set in accordance with the Cost Recovery Plan. Out of city rates are 30% greater than in city rates.

Establishing residency can be conducted by utilizing the City's GIS mapping resource.

PARTNERSHIPS

Partnerships are advantageous collaborations that position both the Department as well as participating partner organization(s) to efficiently utilize resources leading to cost effective and efficient service delivery, bridging of markets, reductions in duplication of services and fragmentation of resources, and cooperative capital development and/or improvements.

A condition that must be met for the Department to enter into a partnership agreement includes that of reciprocal benefit. To prevent the Department from simply becoming a granting body to any organization, the Department and its partner identify the value of the mutual contributions brought forth to the agreement and arrangement. There will be equal value and benefit to each organization resulting from any partnership ensuring that the Department is receiving fair and just value on behalf of taxpayers in return for any resource investment and commitment.

INVESTMENT IN EQUITY

The Cost Recovery Policy guides investment in equity and needs based assistance. Methods for investment may include a retained earnings fund (or similar) that will allow for the distribution of excess revenues generated from department services such as Personalized Services that are individualized, highly specialized and/or exclusive, and expected to generate a minimum of 105% cost recovery to a retained earnings (or similar) fund. This fund would be used to support social equity service interests and participation in park and recreation programs as well as alleviate pressure and reduce reliance on the General Fund to provide such support to participants experiencing financial barriers.

NEEDS BASED ASSISTANCE

City of Forest Grove Parks & Recreation ensures that services are accessible to residents who may be considered economically disadvantaged, underserved, underrepresented, or marginalized, and who may require assistance and support in accessing parks and recreation services. This will require that funds are appropriated and fairly and equitably distributed throughout sub-communities in need. Additional funds will be sought using a "round up" or "pay it forward" option made available by way of the recreation registration/ point of sale system.

Applications will be made available allowing for qualifying individuals and families to have access to reduced rates that can both satisfy need for assistance as well as provide equitable subsidies across the system.

The Department shall track scholarship funds awarded and provide an annual report. This process of tracking and reporting will aid in determining the amount of appropriation calculated based upon previous year's requests and results. Annual projected financial aid needs, award thresholds, and anticipated total population needing to be served will influence the outcome of the appropriation amount. Tracking methods will be utilized to document needs quantification such as government assistance programs, but not limited to, Temporary Assistance for Needy Families (TANF) or Supplemental Nutrition Assistance Program (SNAP) programs, individual's/ family's location of residence, etc.

Awards will be issued to city of Forest Grove residents only and as defined as those who reside within the city's boundaries.

SUCCESS METRICS

Success metrics will be used to evaluate whether each service is in compliance with established cost recovery goals (as indicated on the Cost Recovery Continuum) as well as other efficiencies and intended outcomes.

Success Metric 1: Financial Viability: a service must meet its minimum tax dollar investment/ cost recovery goal as noted on the Cost Recovery Continuum.

Success Metric 2: Operational Efficiency: services should meet 75% or more of capacity (maximum) or realize a minimum increase of 10% usage during each service cycle to ensure efficiency of resource investment (excludes: events where capacity is difficult to establish).

Success Metric 3: Participant/ Customer Satisfaction: overall participant (customer) satisfaction must meet a minimum of 85% satisfaction or higher (per user surveys and evaluations).

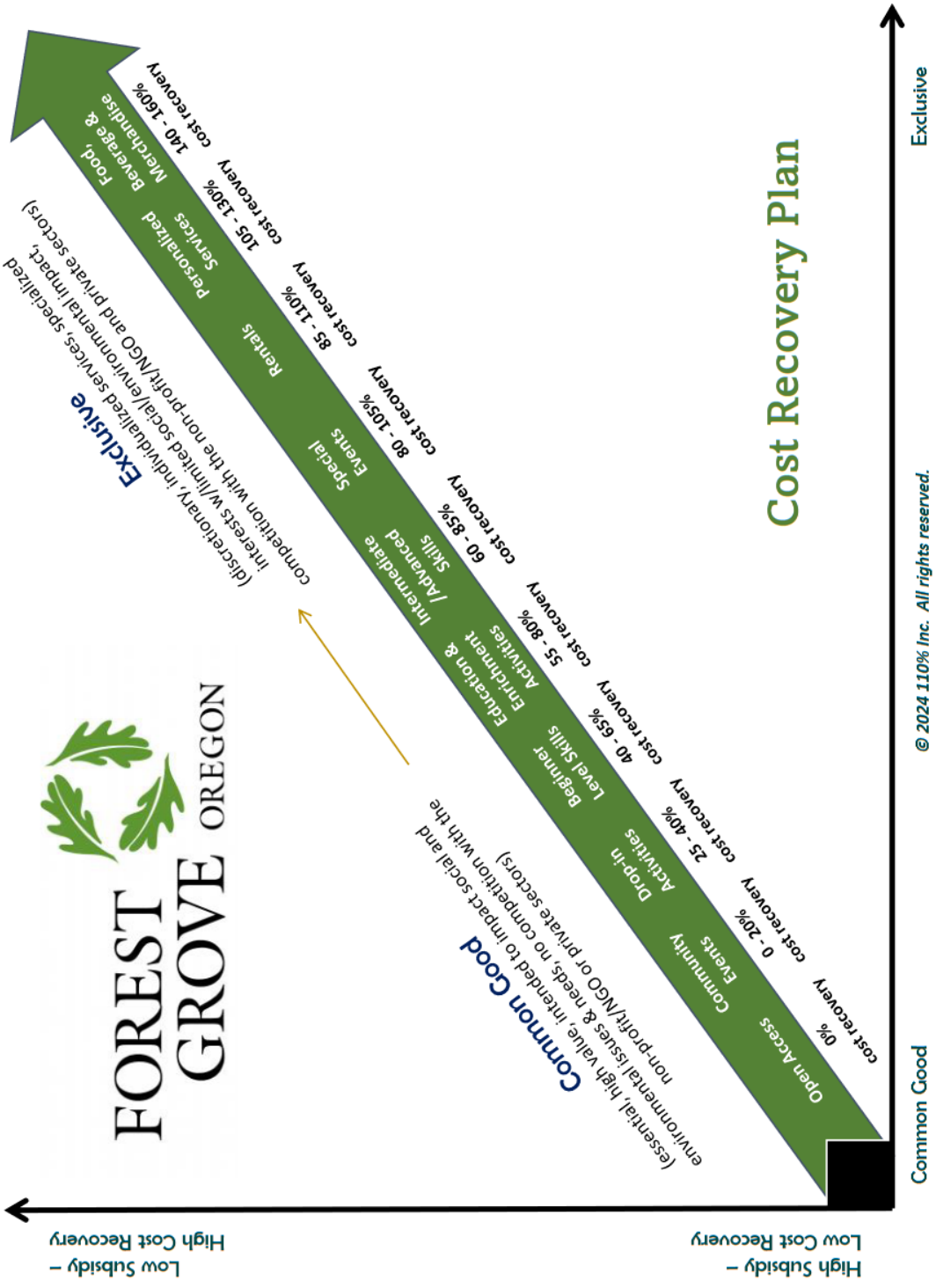
Success Metric 4: Participant/ Customer Impact: alignment with service goals – impact on social connections, increases in activity levels, impacts on quality of life, public health, school performance, etc. (per user surveys and evaluations).

In the event the above success metrics are not being met, the following outlines actions the Department may take to address gaps between current performance and success metrics.

1. Analyze success metrics for services not meeting their cost recovery goal.
2. Analyze direct and indirect costs of providing service.
    a. Measure ratio of direct and indirect cost.
    b. Identify cost reduction opportunities.
    c. Implement cost reduction opportunities.
3. Suggest market increase commensurate with cost recovery goal.
    a. Conduct market analysis or service.
    b. Identify opportunities for capturing larger markets.
4. Identify potential sponsorship, volunteer, or donation opportunities for supporting service.
5. Identify potential partnership opportunities to continue to provide a service, however, in collaboration with another provider, reducing impacts on and dilution of Department resources, avoiding unnecessary duplication of service, and responsibility utilizing finite taxpayer resources.
6. If services do not satisfy success metrics, consider divestment of service at end of a two-year strategy term or sooner.

APPENDIX A

COST RECOVERY PLAN CONTINUUM



APPENDIX B

FINANCE-CENTRIC DEFINITIONS

Ability to Pay: Derived from the economics principle suggesting that those who have more financial resources (wealth) or earn higher incomes should pay more taxes. Relative to municipal park and recreation services, this can be translated to the ability to pay for direct service based on an individual's financial circumstances.

Alternative Funding: Other ways to improve cost recovery in addition to fees and charges. May include grants, sponsorships, donations, volunteer programs, etc.

Benefit: The degree to which programs and services positively impact the public (individual and community), or in other words, the impact of services.

Budget: An estimation of revenue and expenses over a specified future period of time; usually compiled and re-evaluated on a periodic basis.

Capacity: The number of available spaces or the occupancy rate of a service. Also referred to as service maximum.

Collaborate: The process of two or more people or organizations working together to complete a task or achieve a goal.

Cost Recovery: The degree to which the cost (direct and indirect) of facilities, services, and programs is supported or paid for by user fees and/or other designated funding mechanism such as grants, partnerships, etc. versus the use of tax subsidies.

Direct Cost: Cost incurred that can be traced directly to provision of a service. This cost would not be incurred if the service ceased. This includes fixed and variable costs.

Donation: A gift, grant, or contribution with no expected exchange or reciprocity. Typically done as "good will".

Exclusive Use: Scheduled, planned, or programmed use of a facility or space that is limited or restricted to a reserved or rented party. They have the right to the space for the specified period while others are excluded from using the facility or space.

Fee/ Price: The amount charged to the customer for an activity or service.

Financial Management: The planning, directing, monitoring, organizing, and controlling of monetary resources.

Full Cost: The total cost associated with an activity or service.

Grant: A bounty, contribution, gift, or subsidy bestowed by a government or other organization (grantor) for specified purposes to an eligible recipient (grantee) and conditional upon certain qualifications as to use, maintenance of standards, or proportional contribution by the grantee.

Indirect Cost: Cost incurred with or without provision of a service. These costs are not traceable to a specific service and can benefit the system as a whole (do not directly benefit a single service).

Needs Quantification: Numerically expressing need through the application of a scoring system that quantifies whether an individual or family qualifies for financial assistance (e.g., applying a scoring system to SNAP and/or TANFF, location of residence, school free lunch program qualification and other relevant variables).

Non-Resident: A person or household whose primary residence is outside of the organization's (jurisdiction's) service area and does not pay property taxes to the organization (jurisdiction).

Participant/ Guest/ User/ Visitor: The individual who participates in an activity, class, course, event, etc.

Participants/ Guests/ Users/ Visitors: The total number of individuals who participate in an activity, class, course, event, etc.

Participations: The total number of participants multiplied by the total number of hours an activity, class, course, event, etc. meets.

Partnership: An advantageous collaboration that positions two or more participating organizations with common missions to efficiently utilize resources leading shared profits/ losses and reciprocal benefit.

Price/ Fee: The amount charged to the customer for an activity or service.

Profit/ Excess Revenues: Additional revenue generated when revenues exceed costs or expenditures.

Program: A common label in the field of parks and recreation for recreation services such as activities, courses, classes, and events.

Resident: A person or household whose primary residence is within an organization's (jurisdiction's) service area and who do pay property taxes to the organization (jurisdiction).

Scholarship: The act or supporting a person, organization, or activity by giving money in either in-kind or cash form. Typically done with an expectation for some type of "exchange".

Subsidy: Funding through taxes or other mechanisms that are used to financially support programs or services provided to users and participants. Subsidy dollars provide for the program or service costs (direct and/or indirect) that are not covered by user or participant fees, or other forms of alternative funding. This is the community's financial investment (i.e., taxes).

Success Metrics: Performance measures are quantifiable evaluations of the organization's performance on a pre-determined set of criteria measured over time. The agreement upon standard performance measures allows the organization to judge its progress over time (internal benchmarking) and identify areas of strength, weakness, and potential for improvement.

Total Cost of Service: The cost to provide a service including both direct and indirect costs.

Willingness To Pay (WTP): The maximum amount an individual is willing to give to procure a product or service. The price of the transaction will thus be at a point somewhere between an individual's willingness to pay and the seller's willingness to accept. Macro environmental factors such as the overall state of the economy can influence willingness to pay.

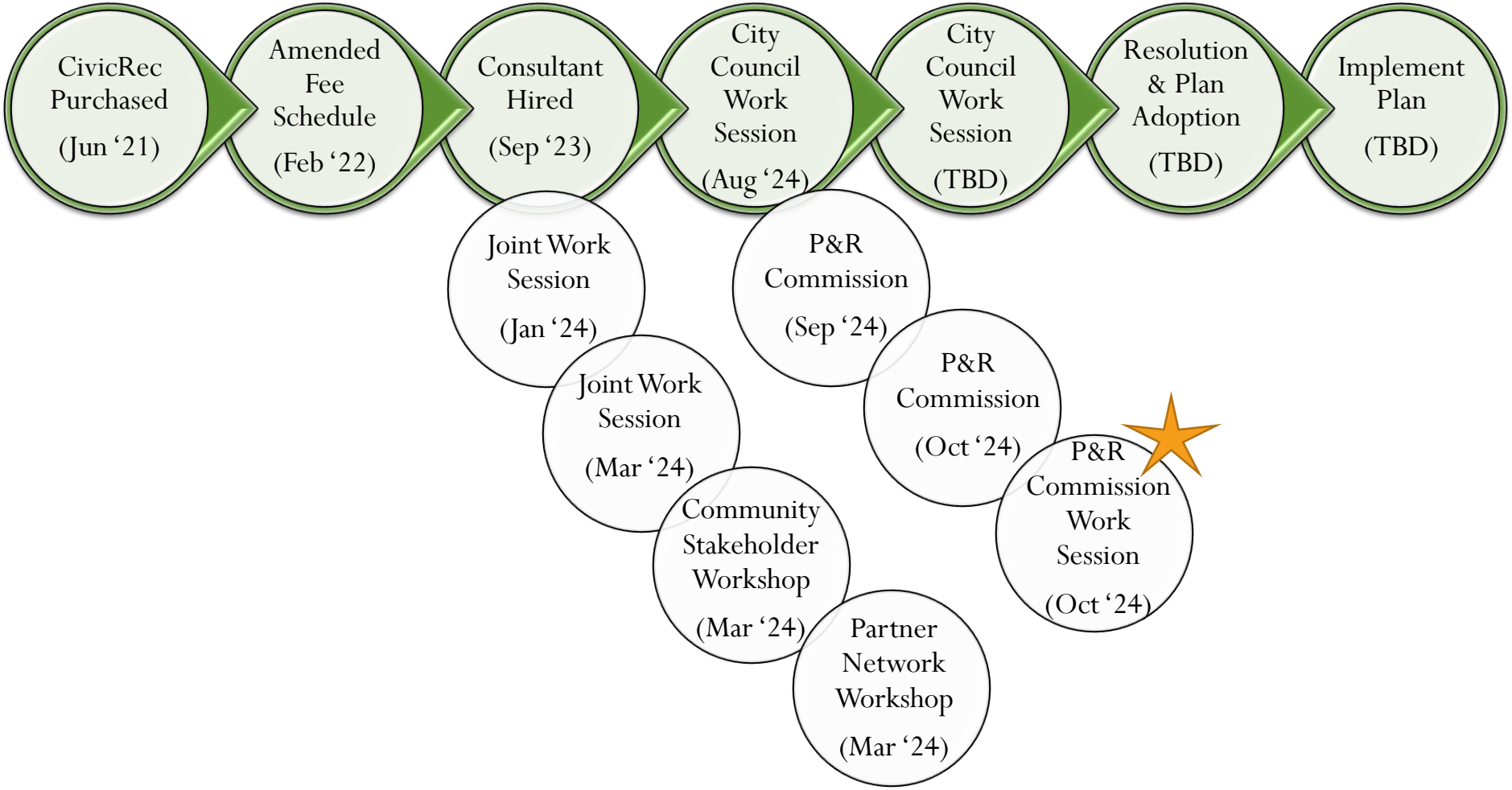
FOREST GROVE OREGON

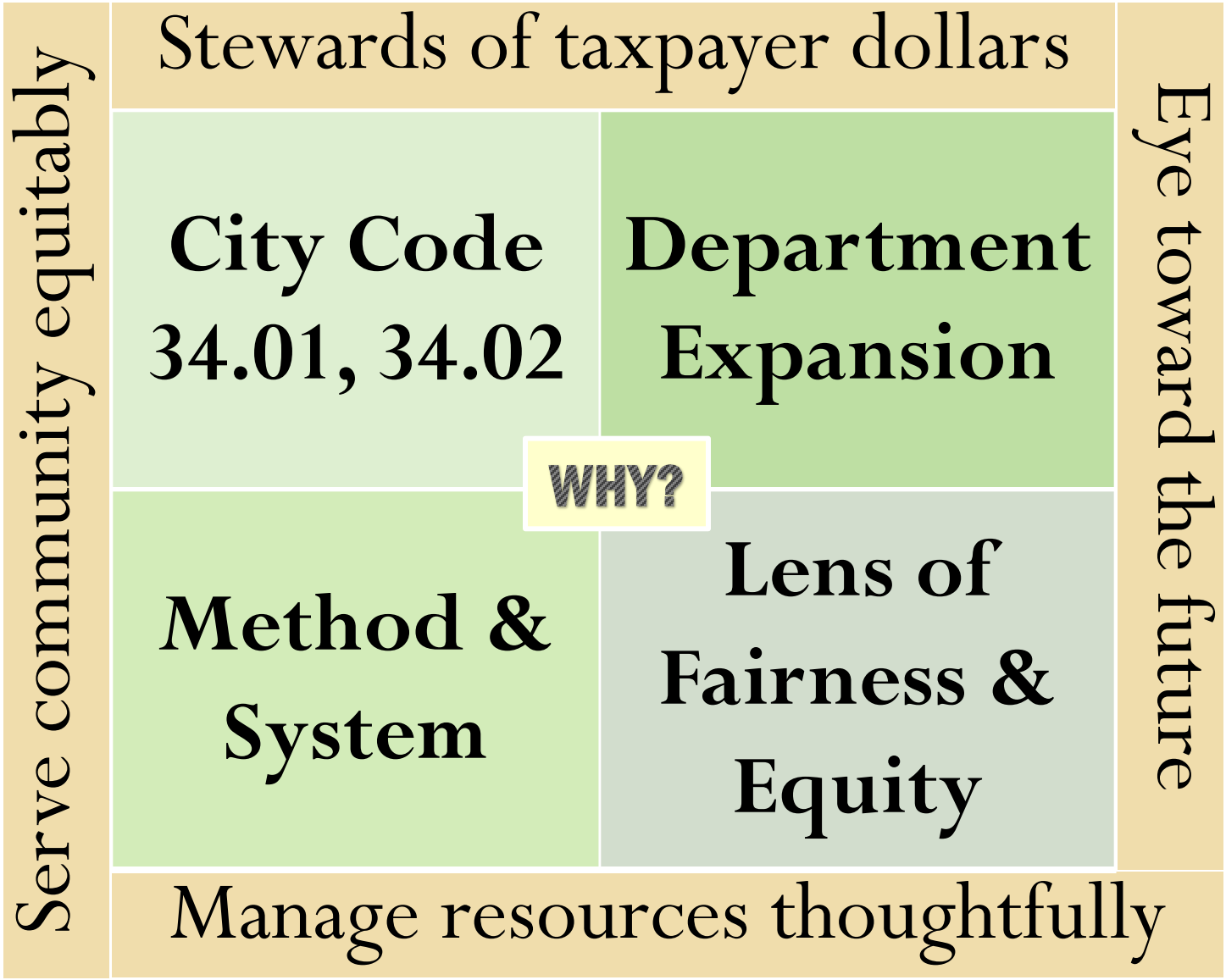
PARKS & RECREATION

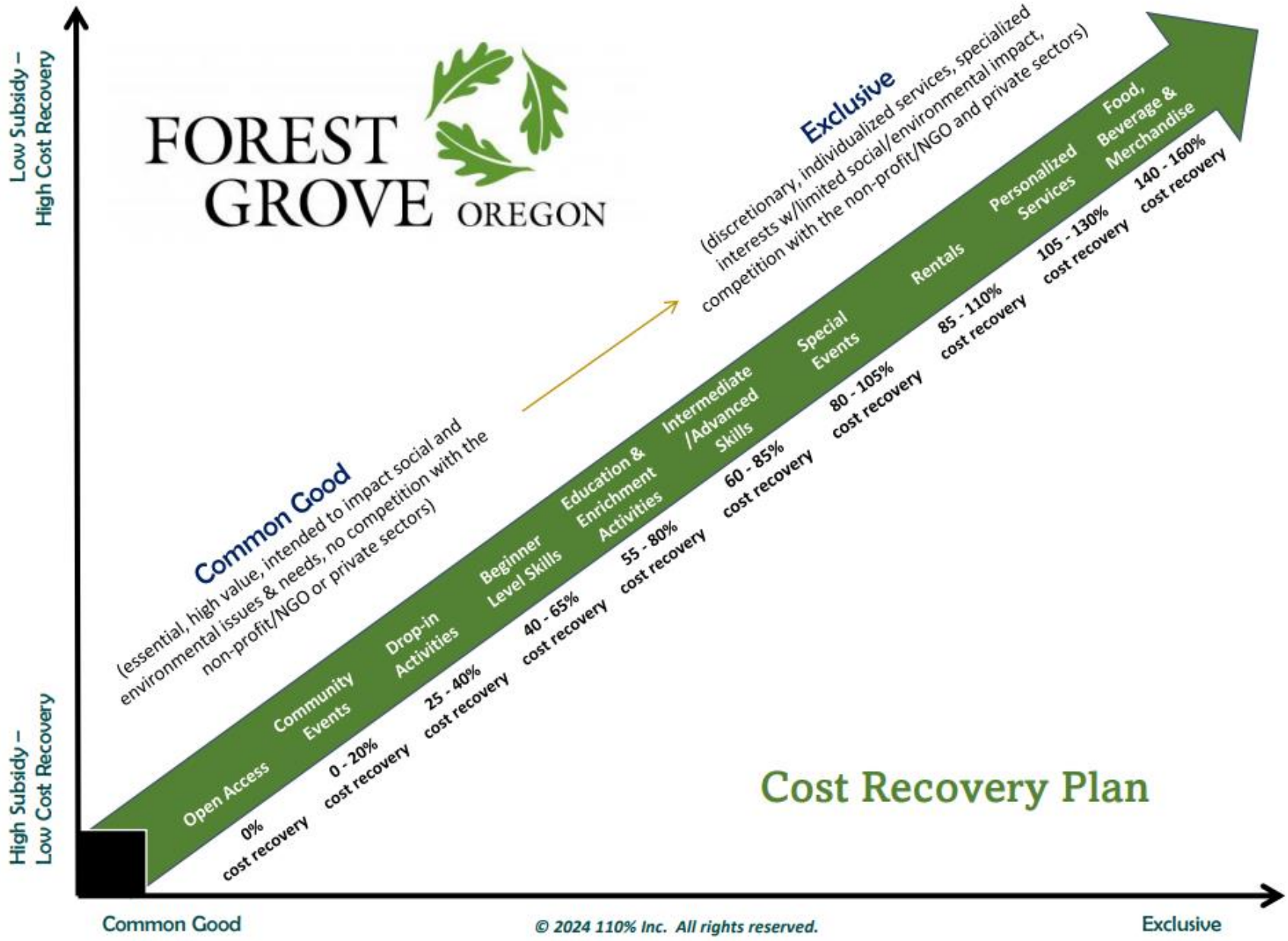
Cost Recovery Plan

ANNE LANE,
PARKS & RECREATION DIRECTOR

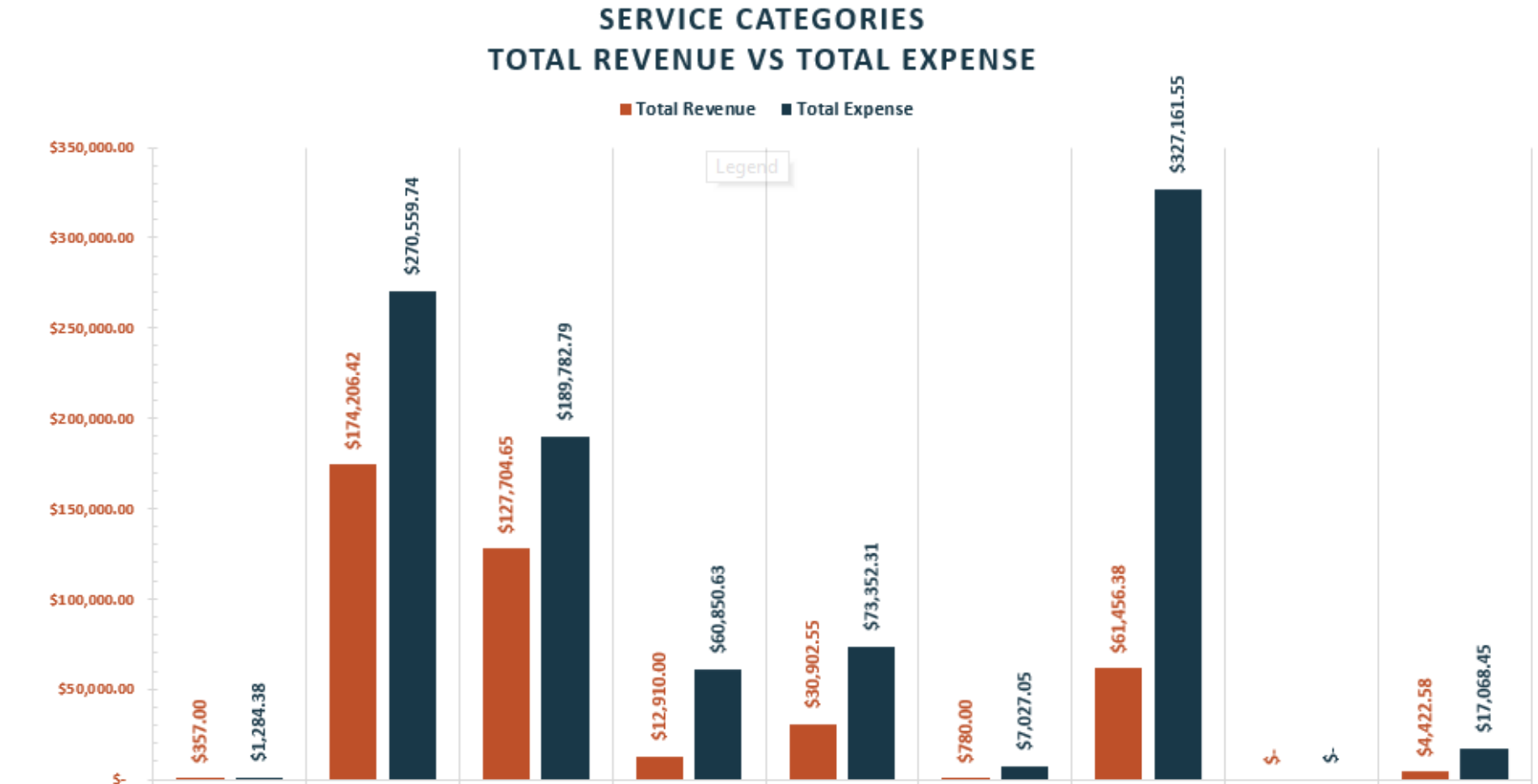
Parks & Recreation Commission
Work Session 10/30/2024


CivicRec Purchased (Jun '21)
Amended Fee Schedule (Feb '22)
Consultant Hired (Sep '23)
City Council Work Session (Aug '24)
City Council Work Session (TBD)
Resolution & Plan Adoption (TBD)
Implement Plan (TBD)
Joint Work Session (Jan '24)
Joint Work Session (Mar '24)
Community Stakeholder Workshop (Mar '24)
Partner Network Workshop (Mar '24)
P&R Commission (Sep '24)
P&R Commission (Oct '24)
P&R Commission Work Session (Oct '24)


Stewards of taxpayer dollars
Serve community equitably
Eye toward the future
Manage resources thoughtfully
City Code 34.01, 34.02
Department Expansion
WHY?
Method & System
Lens of Fairness & Equity

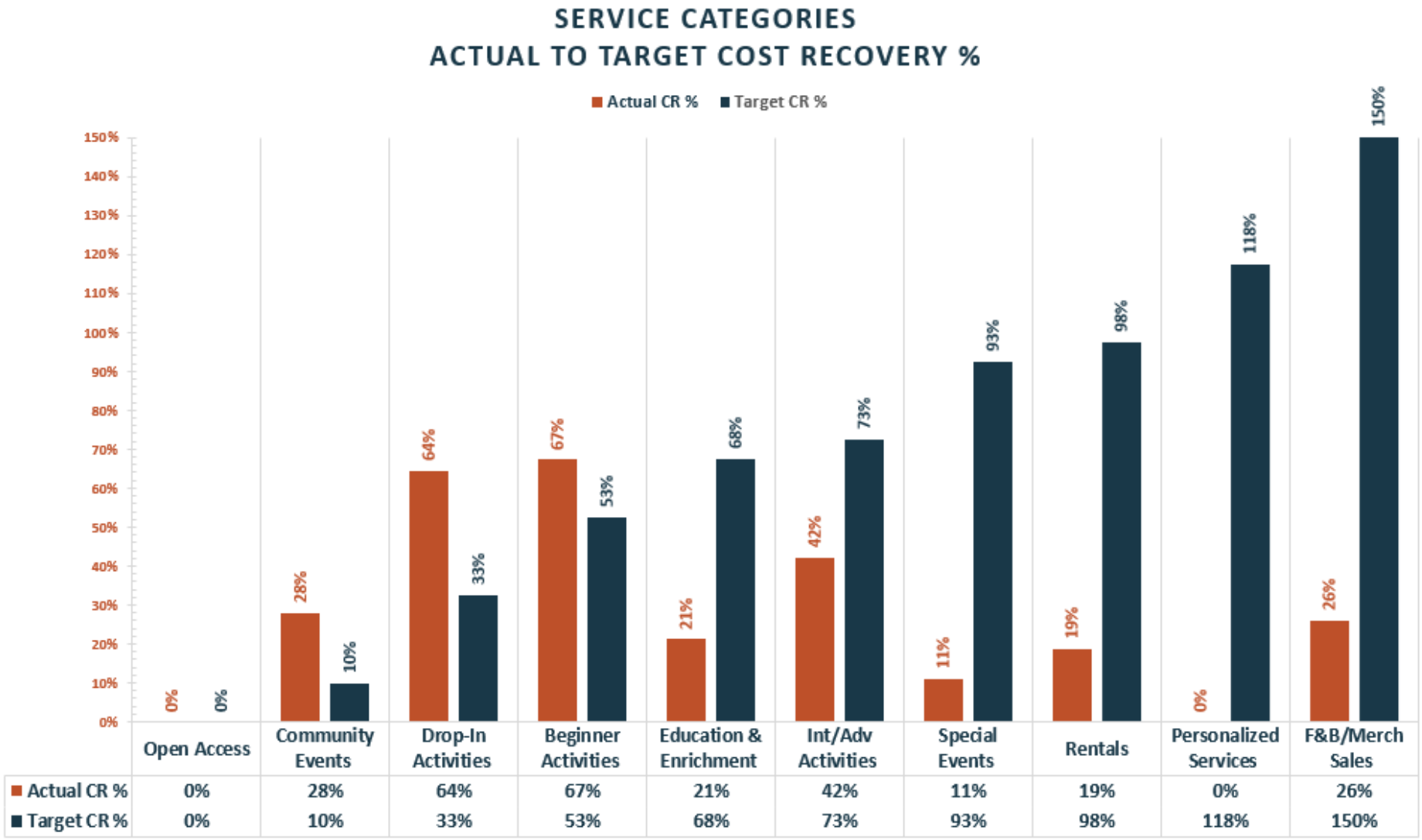


Fiscal Year 2022-2023



	Community Events	Drop-In Activities	Beginner Activities	Education & Enrichment	Int/Adv Activities	Special Events	Rentals	Personalized Services	F&B/Merch Sales
Total Revenue	$357.00	$174,206.42	$127,704.65	$12,910.00	$30,902.55	$780.00	$61,456.38	$-	$4,422.58
Total Expense	$1,284.38	$270,559.74	$189,782.79	$60,850.63	$73,352.31	$7,027.05	$327,161.55	$-	$17,068.45

Fiscal Year 2022-2023



	Open Access	Community Events	Drop-In Activities	Beginner Activities	Education & Enrichment	Int/Adv Activities	Special Events	Rentals	Personalized Services	F&B/Merch Sales
Actual CR %	0%	28%	64%	67%	21%	42%	11%	19%	0%	26%
Target CR %	0%	10%	33%	53%	68%	73%	93%	98%	118%	150%

Ideas to consider….

Discontinue required membership for FGSC	Off set with in-kind contributions
Rental sub categories	Incremental increases

FOREST GROVE OREGON

PARKS & RECREATION

Cost Recovery Plan

MELISSA WILLIAMS,
ADMINISTRATIVE SPECIALIST II
CODY JEFFERS,
RECREATION COORDINATOR

Parks & Recreation Commission
Work Session 10/30/2024

Important terminology:

- Direct Cost
- Indirect Cost
- Cost Recovery
- Subsidy
- Service Area
- Service Category
- In City
- Out of City

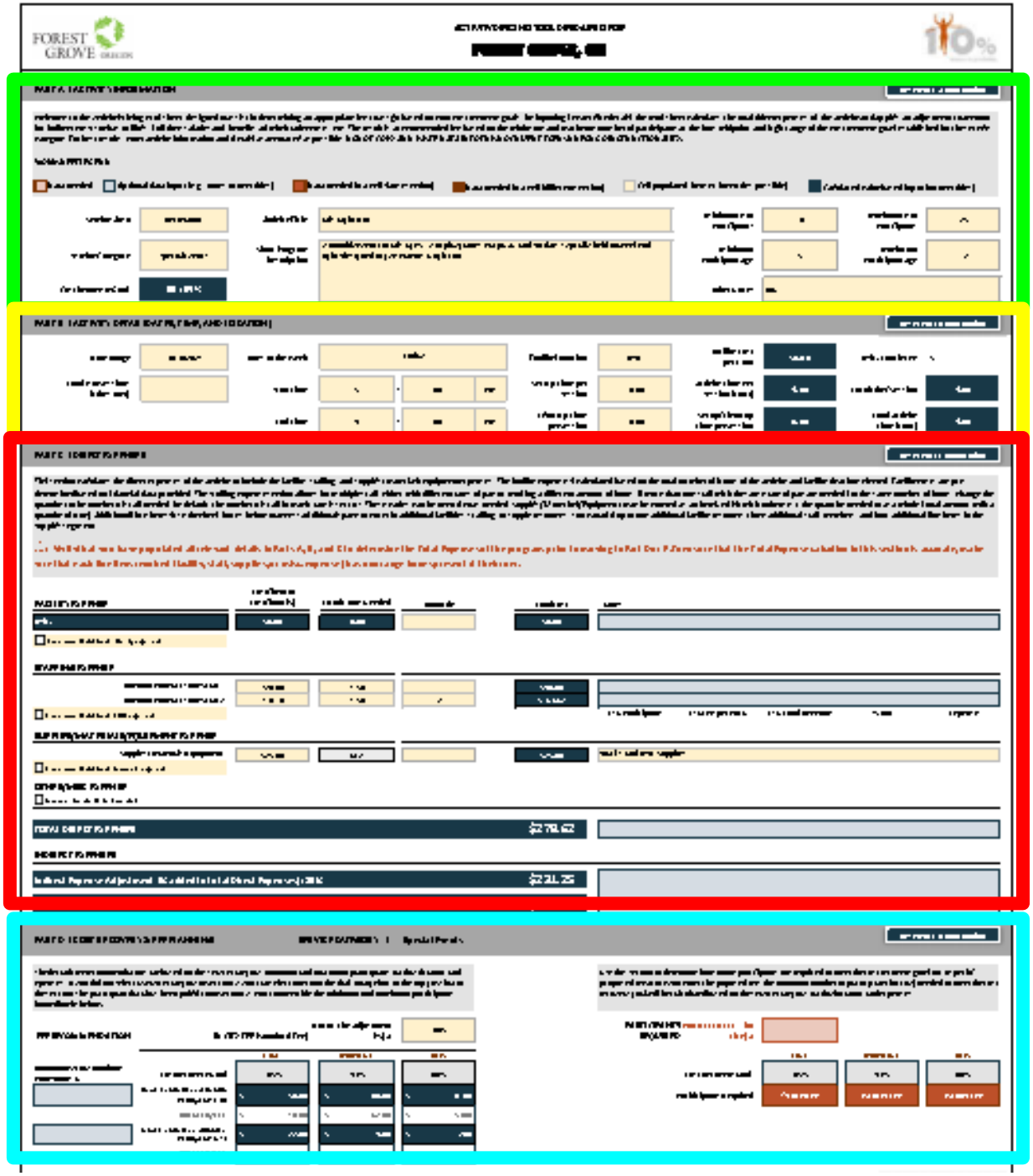
As a reference, the definitions for each of these terms, can be found under Appendix B in the Cost Recovery Policy DRAFT document (last three pages).

PART A

PART B

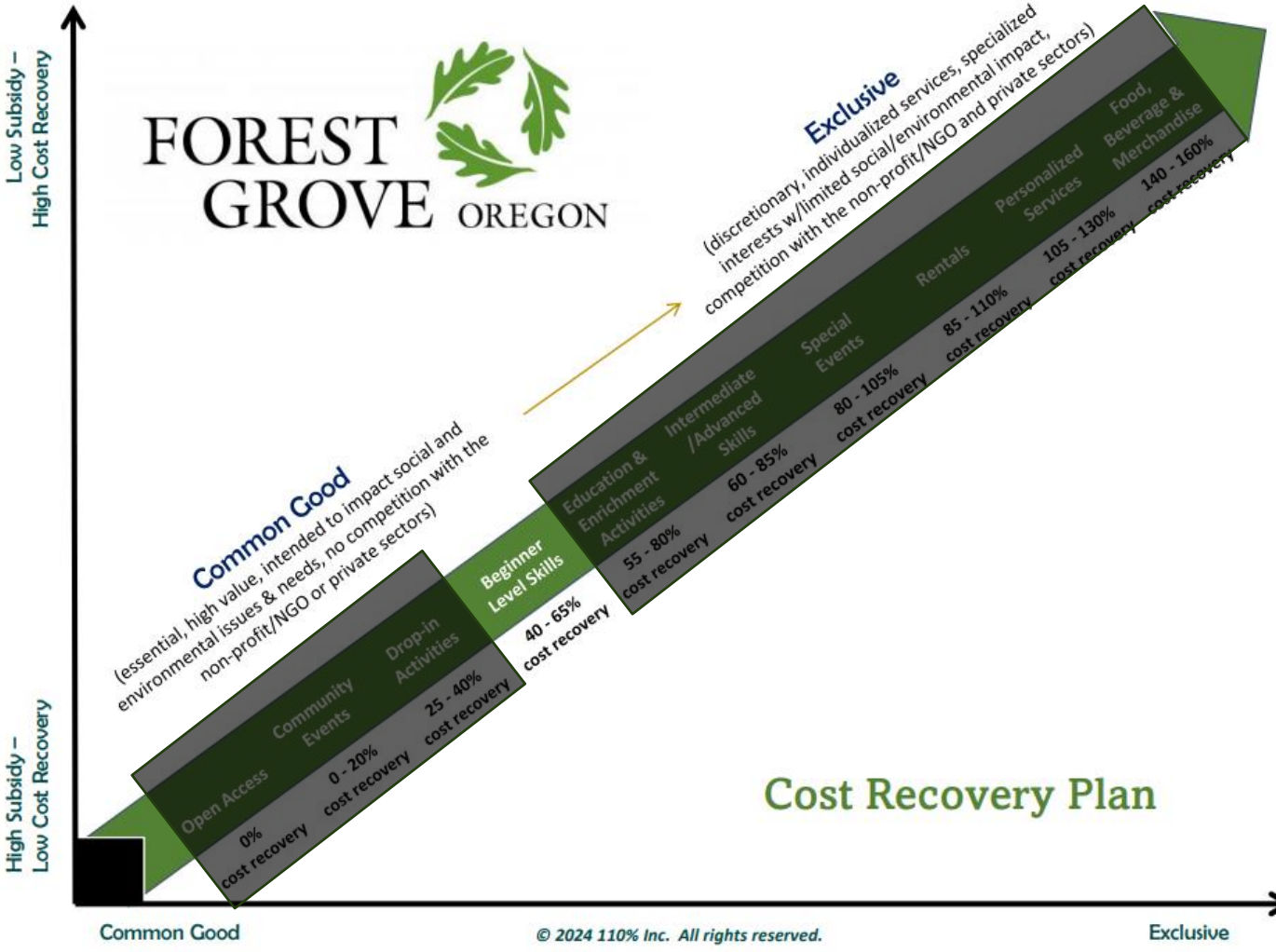
PART C

PART D



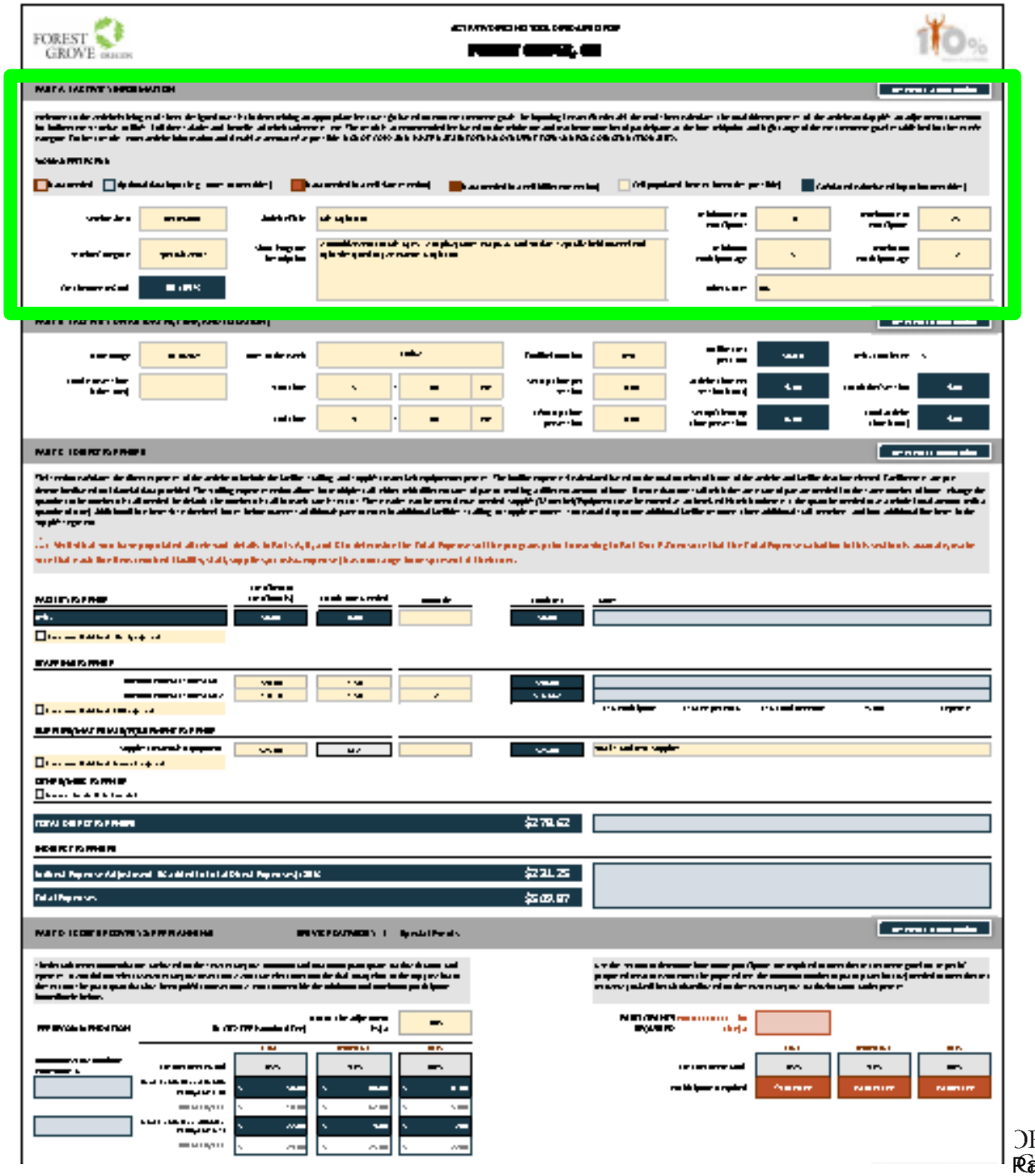
Service Area: First level of grouping for services based on expenses accounts (budget) and/or work area org chart, or other special circumstances.

Service Category: The development of categories which include like services



PART A

Activity Information



PART A- Activity Information

Preschool Beginner Swim Lesson

PART A | ACTIVITY INFORMATION — Reset Part A Information

Welcome to the Activity Pricing Worksheet, designed to assist in determining an appropriate fee to assign based on your cost recovery goals. By inputting key activity details, the worksheet calculates the total direct expenses of the activity and applies an adjustment to account for indirect costs such as utilities, full-time salaries and benefits, administrative costs, etc. The result is a recommended fee based on the minimum and maximum number of participants at the low, midpoint, and high range of the cost recovery goals established for the service category. For best results, enter activity information and details as accurately as possible. **DO NOT COPY AND PASTE DATA INTO THIS DOCUMENT TO ENSURE ONGOING FUNCTIONALITY.**

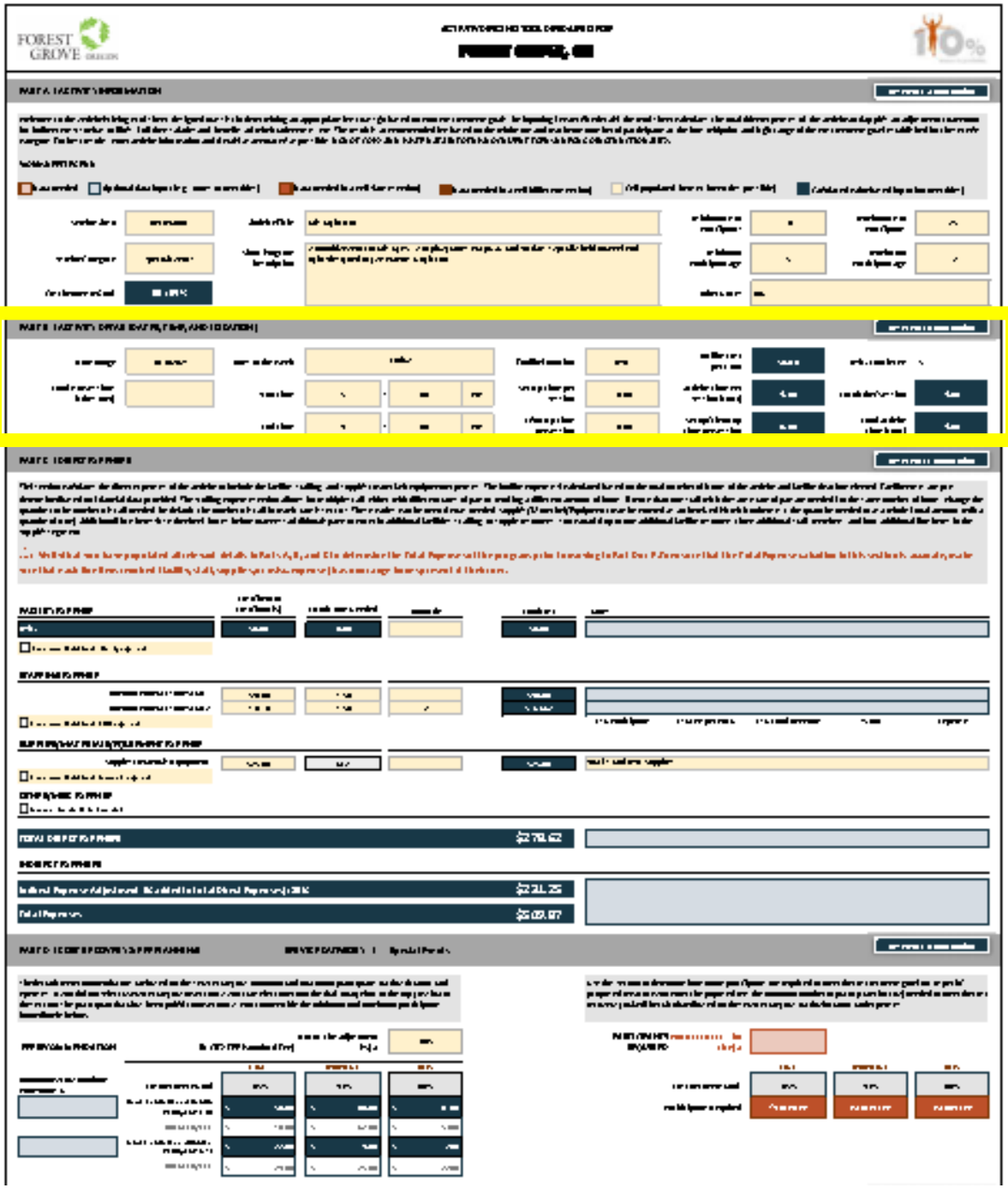
WORKSHEET LEGEND

Data needed | Optional data input (e.g., notes or overrides) | Data needed in a cell (same section) | Data needed in a cell (different section) | Cell populated by user (overrides possible) | Calculated value based input (no overrides)

Service Area	Aquatics	Activity Title	Beginning Swimming Lesson Preschool Level 1	Minimum # of Participants	3	Maximum # of Participants	6
Service Category	Beginner Activities	Short Program Description	In Preschool Level 1, the goal is to get students comfortable and be able to enjoy the water safely. They will learn basic water skills such as floating, blowing bubbles, leg and arm movements as well as exploring the water.	Minimum Participant Age	3	Maximum Participant Age	5
Cost Recovery Goal	40-65%			Other Notes	n/a		

PART B

Activity Details



PART B- Activity Details

Preschool Beginner Swim Lesson

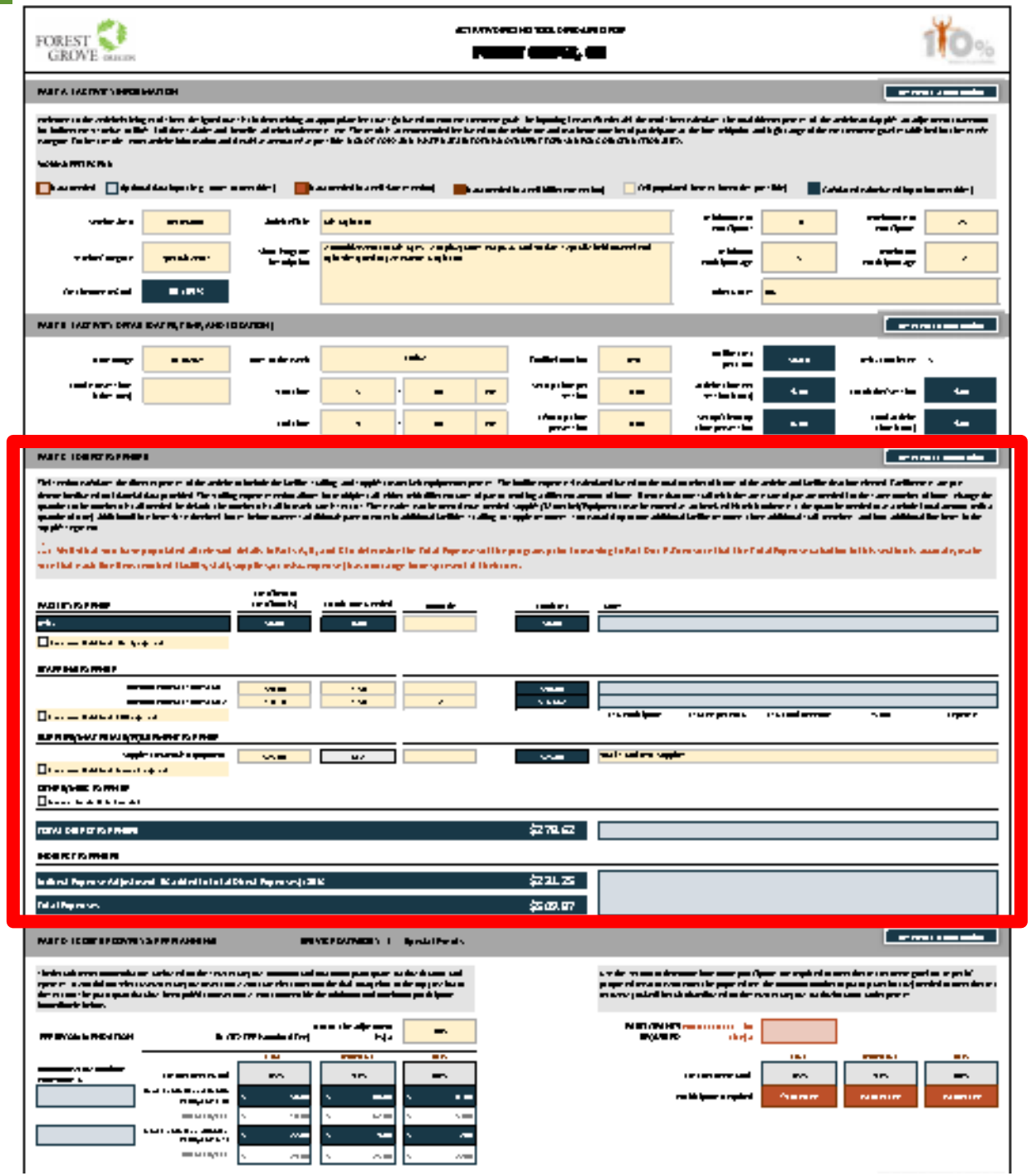
PART B | ACTIVITY DETAIL (DATES, TIME, AND LOCATION)

Reset Part B Information

Date Range	10/21-11/20	Days of the Week	Mon Wed			Facility Location	AC - Activity Pool	Facility Cost per Hour	$21.68		
Total # of Sessions (times met)	10	Start Time	6	:	30 PM	Set-Up Time per Session	0.00	Activity Time Per Session (Hour)	0.50	Total Time/Session	0.50
		End Time	7	:	00 PM	Clean-Up Time per Session	0.00	Set-up/Clean-up Time per Session	0.00	Total Activity Time (Hour)	5.00

PART C

Direct Expenses



Direct Cost – Cost incurred that can be traced directly to provision of a service. This cost would not be incurred if the service ceased.

Indirect Cost – Cost incurred with or without provision of a service. These costs are not traceable to a specific service and can benefit the system as a whole (do not directly benefit a single service).

PART C-Direct Expenses

Preschool Beginner Swim Lesson

PART C | DIRECT EXPENSES — Reset Part C Information

This section calculates the direct expenses of the activity to include the facility, staffing, and supplies/materials/equipment expenses. The **facility expense** is calculated based on the total number of hours of the activity and facility location selected. Facility costs are pre-determined based on financial data provided. The **staffing expense** section allows for multiple staff, either with different rates of pay or working a different amount of hours. If more than one staff with the same rate of pay are needed for the same number of hours, change the quantity to the number of staff needed. By default, the number of staff for each rate is set to 1. These values can be overriden as needed. **Supplies/Materials/Equipment** may be entered as an itemized list with unit costs x the quantity needed or as a whole (total amount with a quantity of one). **Additional Line items**: Use the check boxes below to access additional space to enter in additional facilities, staffing, or supply resources. You can add up to one additional facility resource, three additional staff members, and four additional line items in the supplies segment.

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FACILITY EXPENSE	Cost/item or Cost/hour ($)	Total Hours Needed	Quantity	Total Cost	Notes
AC - Activity Pool	$21.68	5.00	1	$108.40	five weeks, 2x per week = 10 classes, 1/2 hour each class
☐ Check box if additional facility required					
STAFFING EXPENSE					
Intermittent/Part-Time Staff 1	$21.06	5.00	1	$105.30	Instructor wage incl. fringe
Intermittent/Part-Time Staff 2				←Enter Details	
☐ Check box if additional staff required					Est. Participants / Est. Fee per Part. / Est. Total Revenue / % Out / Expense
SUPPLIES/MATERIALS/EQUIPMENT EXPENSE					
Supplies/Materials/Equipment	$0.00	N/A	0	$0.00	No additional supplies required to administer a swim lesson
☐ Check box if additional supplies required					
OTHER/MISC EXPENSE					
☐ Uncheck to hide Misc. Expenses					

TOTAL DIRECT EXPENSES	**$213.70**
INDIRECT EXPENSES	
Indirect Expense Adjustment (% added to total Direct Expenses): 50%	$106.85
Total Expenses	**$320.55**

PART C-Direct Expenses

Preschool Beg Swim Lesson

PART C | DIRECT EXPENSES — Reset Part C Information

This section calculates the direct expenses of the activity to include the facility, staffing, and supplies/materials/equipment expenses. The **facility expense** is calculated based on the total number of hours of the activity and facility location selected. Facility costs are pre-determined based on financial data provided. The **staffing expense** section allows for multiple staff, either with different rates of pay or working a different amount of hours. If more than one staff with the same rate of pay are needed for the same number of hours, change the quantity to the number of staff needed. By default, the number of staff for each rate is set to 1. These values can be overriden as needed. **Supplies/Materials/Equipment** may be entered as an itemized list with unit costs x the quantity needed or as a whole (total amount with a quantity of one). **Additional Line items**: Use the check boxes below to access additional space to enter in additional facilities, staffing, or supply resources. You can add up to one additional facility resource, three additional staff members, and four additional line items in the supplies segment.

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☐ Check box if additional facility required

STAFFING EXPENSE

Intermittent/Part-Time Staff 1	$21.06	5.00	1	$105.30	Instructor wage incl. fringe
Intermittent/Part-Time Staff 2				←Enter Details	

☐ Check box if additional staff required

Est. Participants	Est. Fee per Part.	Est. Total Revenue	% Out	Expense

SUPPLIES/MATERIALS/EQUIPMENT EXPENSE

Supplies/Materials/Equipment	$0.00	N/A	0	$0.00	No additional supplies required to administer a swim lesson

☐ Check box if additional supplies required

OTHER/MISC EXPENSE

☐ Uncheck to hide Misc. Expenses

TOTAL DIRECT EXPENSES	$213.70

INDIRECT EXPENSES

Indirect Expense Adjustment (% added to total Direct Expenses): 50%	$106.85
Total Expenses	$320.55

PART C-Direct Expenses

Preschool Beg Swim Lesson

PART C | DIRECT EXPENSES — Reset Part C Information

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STAFFING EXPENSE

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Intermittent/Part-Time Staff 2				←Enter Details	

☐ Check box if additional staff required

Est. Participants	Est. Fee per Part.	Est. Total Revenue	% Out	Expense

SUPPLIES/MATERIALS/EQUIPMENT EXPENSE

Supplies/Materials/Equipment	$0.00	N/A	0	$0.00	No additional supplies required to administer a swim lesson

☐ Check box if additional supplies required

OTHER/MISC EXPENSE

☐ Uncheck to hide Misc. Expenses

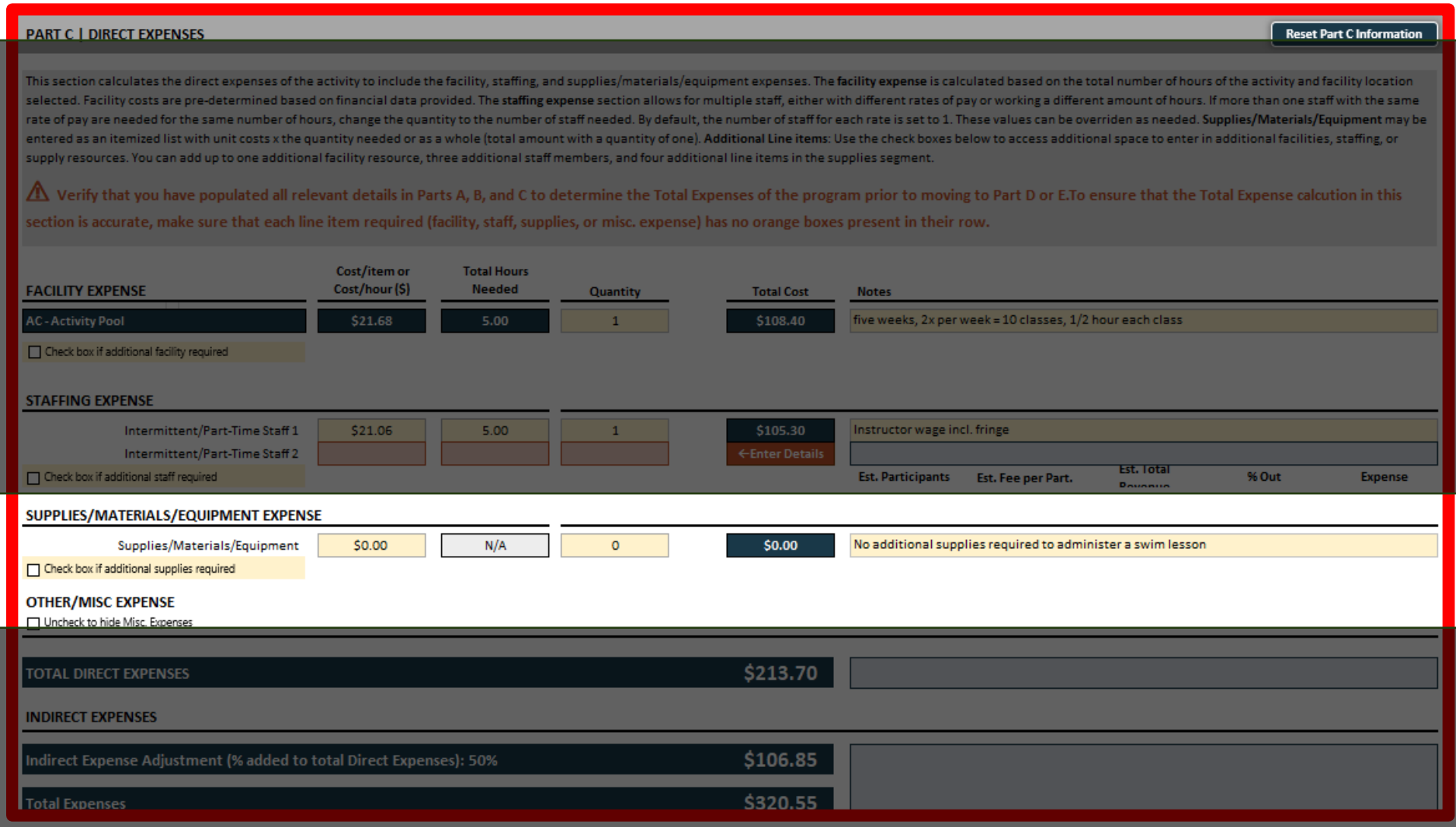
TOTAL DIRECT EXPENSES	$213.70

INDIRECT EXPENSES

Indirect Expense Adjustment (% added to total Direct Expenses): 50%	$106.85
Total Expenses	$320.55

PART C-Direct Expenses

Preschool Beg Swim Lesson



PART C | DIRECT EXPENSES

Reset Part C Information

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Est. Participants	Est. Fee per Part.	Est. Total Revenue	% Out	Expense

SUPPLIES/MATERIALS/EQUIPMENT EXPENSE					
Supplies/Materials/Equipment	$0.00	N/A	0	$0.00	No additional supplies required to administer a swim lesson
☐ Check box if additional supplies required					

OTHER/MISC EXPENSE

☐ Uncheck to hide Misc. Expenses

TOTAL DIRECT EXPENSES	$213.70

INDIRECT EXPENSES

Indirect Expense Adjustment (% added to total Direct Expenses): 50%	$106.85
Total Expenses	$320.55

PART C-Direct Expenses

Preschool Beg Swim Lesson

PART C | DIRECT EXPENSES

Reset Part C Information

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OTHER/MISC EXPENSE					
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TOTAL DIRECT EXPENSES	**$213.70**

INDIRECT EXPENSES

Indirect Expense Adjustment (% added to total Direct Expenses): 50%	$106.85
Total Expenses	$320.55

PART C-Direct Expenses

Preschool Beg Swim Lesson

PART C | DIRECT EXPENSES — Reset Part C Information

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Est. Participants	Est. Fee per Part.	Est. Total Revenue	% Out	Expense

SUPPLIES/MATERIALS/EQUIPMENT EXPENSE					
Supplies/Materials/Equipment	$0.00	N/A	0	$0.00	No additional supplies required to administer a swim lesson
☐ Check box if additional supplies required					

OTHER/MISC EXPENSE

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TOTAL DIRECT EXPENSES	$213.70

INDIRECT EXPENSES

Indirect Expense Adjustment (% added to total Direct Expenses): 50%	$106.85
Total Expenses	$320.55

PART C-Direct Expenses

Preschool Beg Swim Lesson

PART C | DIRECT EXPENSES — Reset Part C Information

This section calculates the direct expenses of the activity to include the facility, staffing, and supplies/materials/equipment expenses. The **facility expense** is calculated based on the total number of hours of the activity and facility location selected. Facility costs are pre-determined based on financial data provided. The **staffing expense** section allows for multiple staff, either with different rates of pay or working a different amount of hours. If more than one staff with the same rate of pay are needed for the same number of hours, change the quantity to the number of staff needed. By default, the number of staff for each rate is set to 1. These values can be overriden as needed. **Supplies/Materials/Equipment** may be entered as an itemized list with unit costs x the quantity needed or as a whole (total amount with a quantity of one). **Additional Line items**: Use the check boxes below to access additional space to enter in additional facilities, staffing, or supply resources. You can add up to one additional facility resource, three additional staff members, and four additional line items in the supplies segment.

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Est. Participants	Est. Fee per Part.	Est. Total Revenue	% Out	Expense

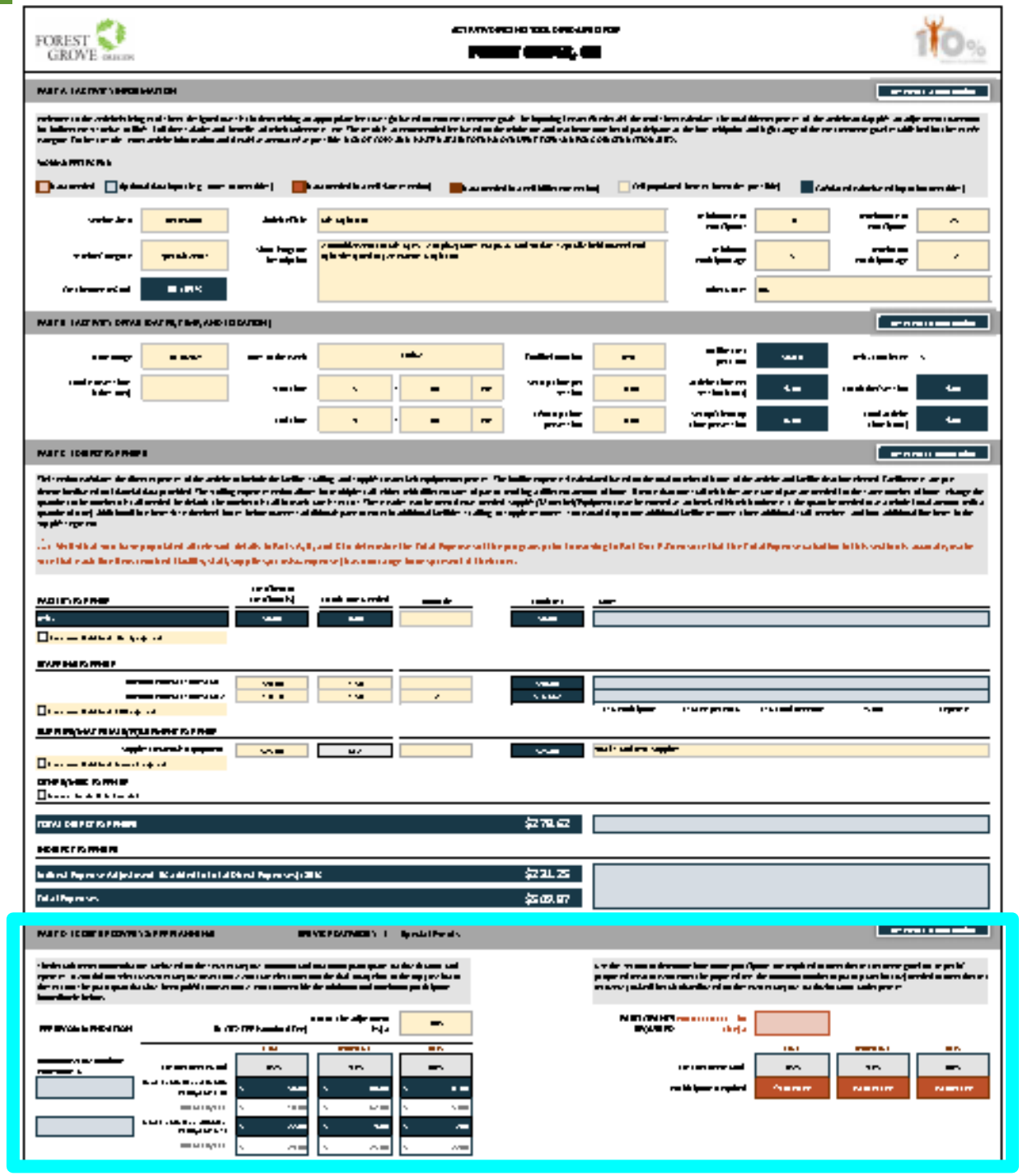
SUPPLIES/MATERIALS/EQUIPMENT EXPENSE					
Supplies/Materials/Equipment	$0.00	N/A	0	$0.00	No additional supplies required to administer a swim lesson
☐ Check box if additional supplies required					

OTHER/MISC EXPENSE

☐ Uncheck to hide Misc. Expenses

TOTAL DIRECT EXPENSES	$213.70
INDIRECT EXPENSES	
Indirect Expense Adjustment (% added to total Direct Expenses): 50%	$106.85
Total Expenses	**$320.55**

PART D



In City : A person or household whose primary residence is within an organization's (jurisdiction's) service area and who pay property taxes to the organization (jurisdiction).

Out of City : A person or household whose primary residence is outside of the organization's (jurisdiction's) service area and does not pay property taxes to the organization (jurisdiction).

Cost Recovery: The degree to which the cost (direct and indirect) of facilities, services and programs is supported or paid for by user fees and/or other designated funding mechanism such as grants, partnerships, etc. versus the use of tax subsidies.

For example, a cost recovery level of 65% simply means that for each dollar spent on a service, $.65 was generated from a revenue source with the remaining $.35 was covered by subsidy dollars (i.e., taxes).

Subsidy: Funding through taxes or other mechanisms that are used to financially support programs or services provided to users and participants. Subsidy dollars provide for the program or service costs that are not covered by user or participant fees, or other forms of alternative funding. This is the community's financial investment (i.e. taxes)

PART D- Cost Recovery & Fee Planning

Preschool Beginner Swim Lesson

PART D | COST RECOVERY & FEE PLANNING **SERVICE CATEGORY | Beginner Activities** [Reset Part D Information]

The default fee recommendations are based on the service category, minimum and maximum participants, facility location, and expenses. If you did not select a Service Category in Section A, you can select one from the dark orange box in the top grey bar of this section. The participant data has been pulled from Section A. **You can override the minimum and maximum participants immediately below.**

FEE RECOMMENDATION **IN-CITY FEE (Standard Fee)** **Out-of-City Adjustment (%)→** 30%

Optional Override Min/Max Participants		HIGH	MIDPOINT	LOW
	Cost Recovery Goal	65%	53%	40%
	Recommended Fee with Min Participants (a)	$ 70.00	$ 57.00	$ 43.00
	Out-of-City Fee	$ 91.00	$ 74.00	$ 56.00
	Recommended Fee with Max Participants (c)	$ 35.00	$ 29.00	$ 22.00
	Out-of-City Fee	$ 46.00	$ 38.00	$ 29.00

Use this section to determine **how many participants are required to meet the cost recovery goals for a specific proposed fee.** Once you enter the proposed fee, the minimum number of participants (in-city) needed to meet the cost recovery goal will be calculated based on the service category, facility location, and expenses.

PARTICIPANTS REQUIRED **PROJECTED FEE (In-City)→** $ 66.75

	HIGH	MIDPOINT	LOW
Cost Recovery Goal	65%	53%	40%
Pariticipants Required	4	3	2

PART D- Cost Recovery & Fee Planning Preschool Beginner Swim Lesson

Total Expenses	$320.55

	HIGH	MIDPOINT	LOW
Cost Recovery Goal	**65%**	**53%**	**40%**
Recommended Fee with Min Participants (3)	**$ 70.00**	**$ 57.00**	**$ 43.00**
Out-of-City Fee	$ 91.00	$ 74.00	$ 56.00
Recommended Fee with Max Participants (6)	**$ 35.00**	**$ 29.00**	**$ 22.00**
Out-of-City Fee	$ 46.00	$ 38.00	$ 29.00

PART D- Cost Recovery & Fee Planning Preschool Beginner Swim Lesson

Total Expenses	$320.55

	HIGH	MIDPOINT	LOW
Cost Recovery Goal	**65%**	**53%**	**40%**
Recommended Fee with Min Participants (3)	$ 70.00	$ 57.00	$ 43.00
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PART D- Cost Recovery & Fee Planning Preschool Beginner Swim Lesson

Total Expenses			$320.55
	HIGH	MIDPOINT	LOW
Cost Recovery Goal	**65%**	**53%**	**40%**
Recommended Fee with Min Participants (3)	$ 70.00	$ 57.00	$ 43.00
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PART D- Cost Recovery & Fee Planning Preschool Beginner Swim Lesson

Total Expenses	$320.55

	HIGH	MIDPOINT	LOW
Cost Recovery Goal	**65%**	**53%**	**40%**
Recommended Fee with Min Participants (3)	**$ 70.00**	**$ 57.00**	**$ 43.00**
Out-of-City Fee	$ 91.00	$ 74.00	$ 56.00
Recommended Fee with Max Participants (6)	**$ 35.00**	**$ 29.00**	**$ 22.00**
Out-of-City Fee	$ 46.00	$ 38.00	$ 29.00

ADDITIONAL EXAMPLE:

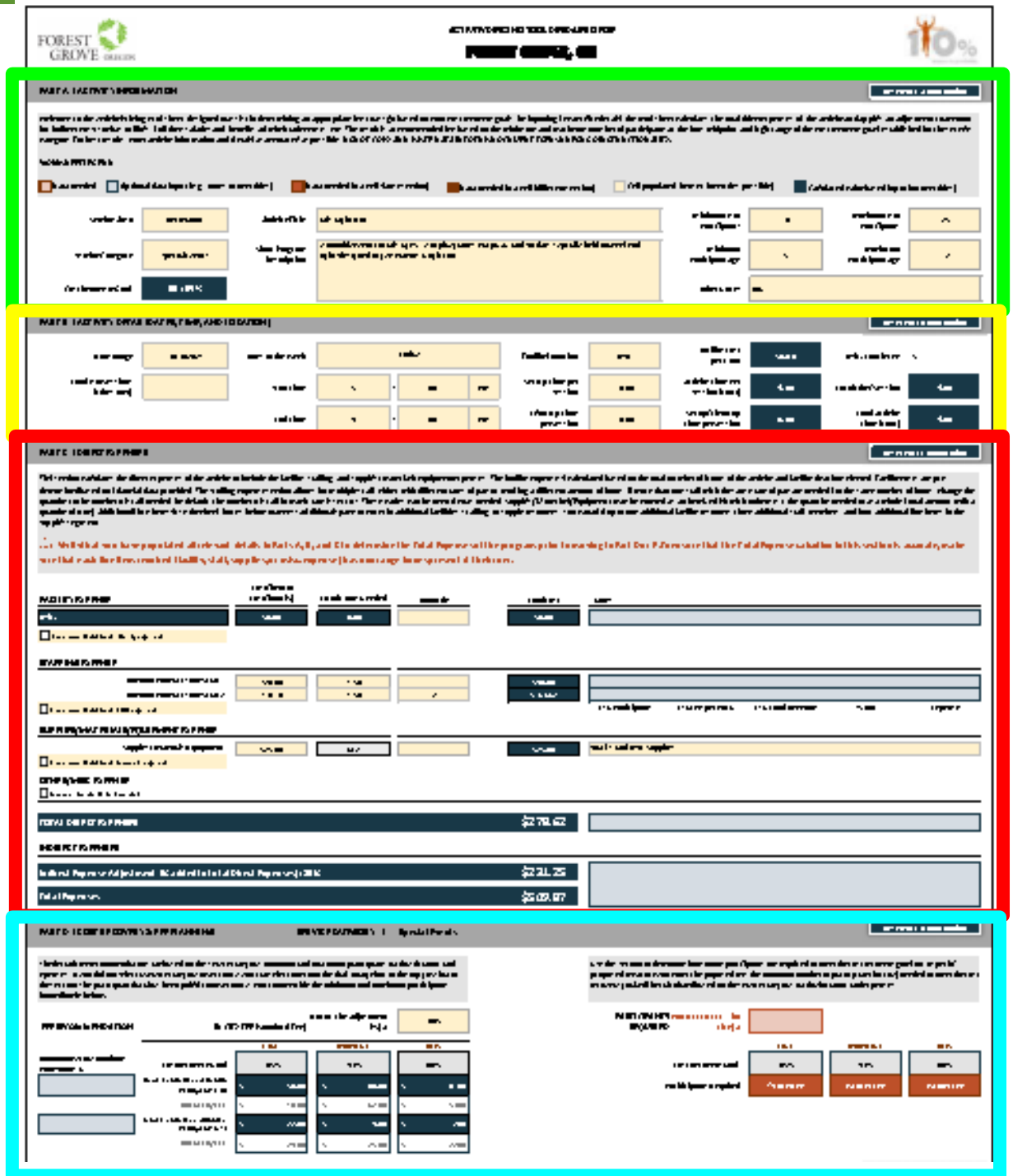
Thatcher Park
Ballfield Rental

PART A

PART B

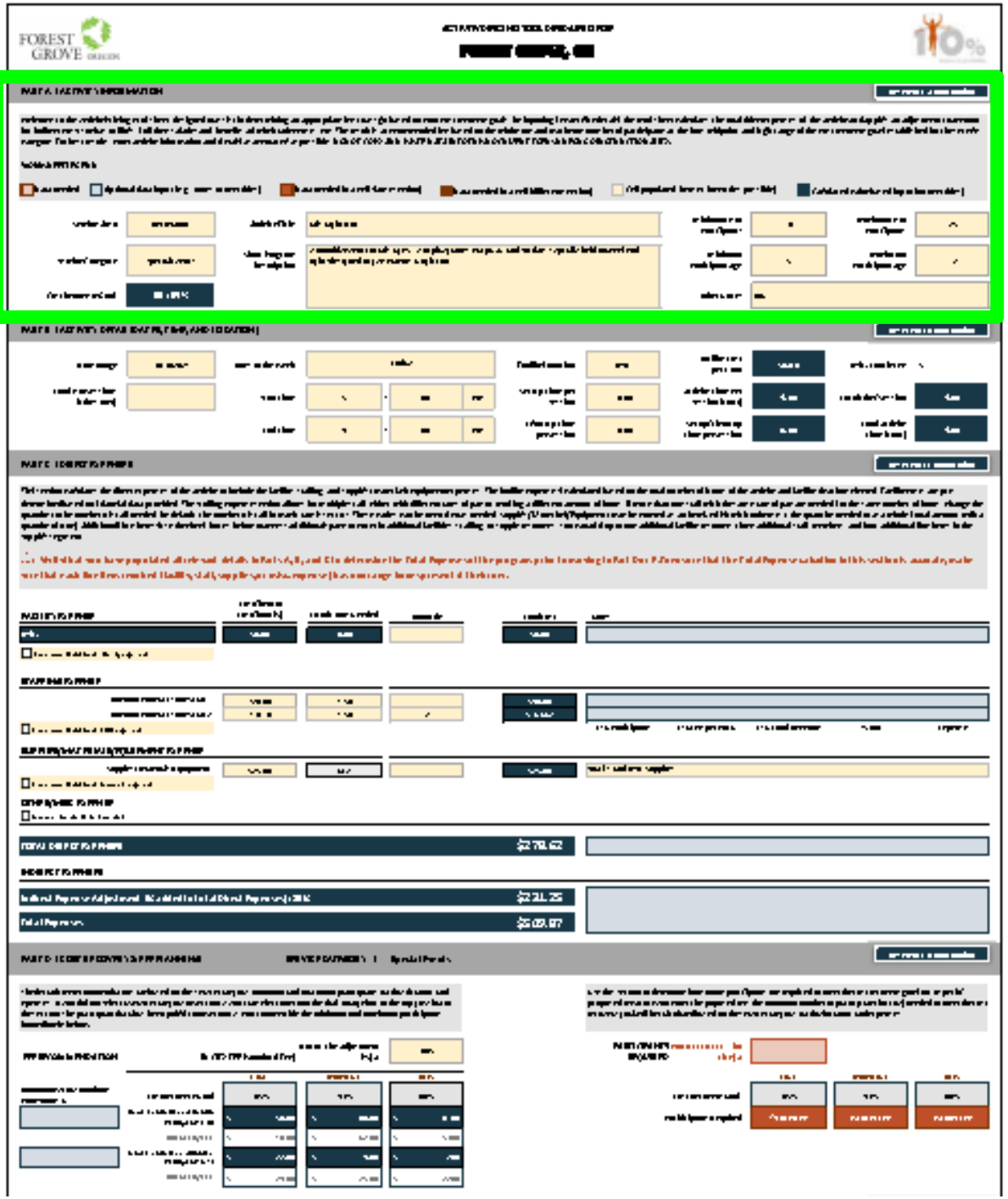
PART C

PART D

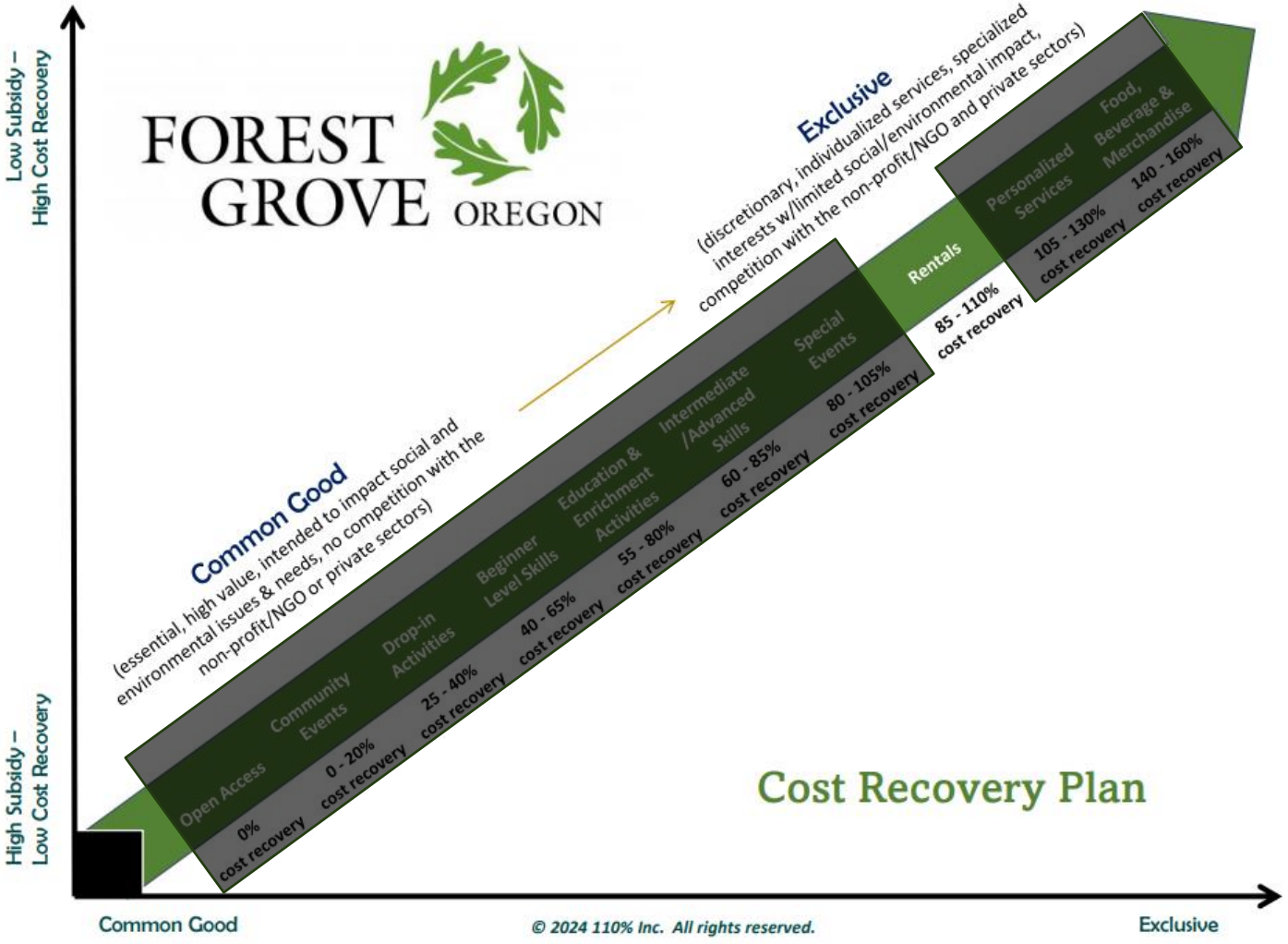


PART A

Activity Information



Service Category: The development of categories which include like services and are important when it comes to the justifiable and equitable allocation of subsidy and cost recovery levels.



PART A- Activity Information

Example: Thatcher Ballfield 1 Rental

PART A | ACTIVITY INFORMATION — Reset Part A Information

Welcome to the Activity Pricing Worksheet, designed to assist in determining an appropriate fee to assign based on your cost recovery goals. By inputting key activity details, the worksheet calculates the total direct expenses of the activity and applies an adjustment to account for indirect costs such as utilities, full-time salaries and benefits, administrative costs, etc. The result is a recommended fee based on the minimum and maximum number of participants at the low, midpoint, and high range of the cost recovery goals established for the service category. For best results, enter activity information and details as accurately as possible. **DO NOT COPY AND PASTE DATA INTO THIS DOCUMENT TO ENSURE ONGOING FUNCTIONALITY.**

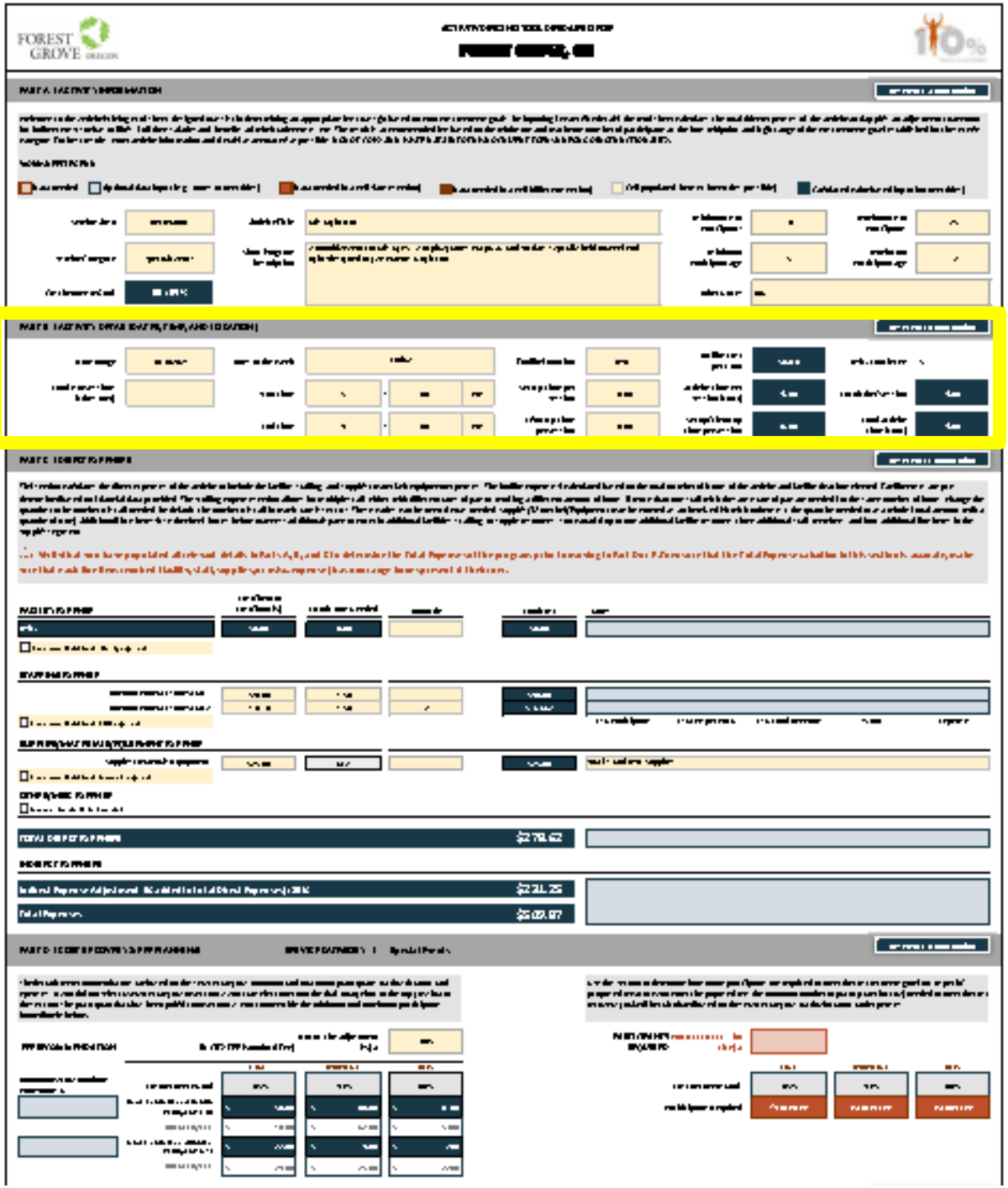
WORKSHEET LEGEND

Data needed | Optional data input (e.g., notes or overrides) | Data needed in a cell (same section) | Data needed in a cell (different section) | Cell populated by user (overrides possible) | Calculated value based input (no overrides)

Service Area	Outdoor Rentals	**Activity Title**	Thatcher Ballfield #1 Rental	**Minimum # of Participants**	1	**Maximum # of Participants**	1
Service Category	Rentals	**Short Program Description**	Exclusive use of Thatcher Park Ballfield One for Two Hours	**Minimum Participant Age**	0	**Maximum Participant Age**	99
Cost Recovery Goal	85-110%			**Other Notes**	n/a		

PART B

Activity Details

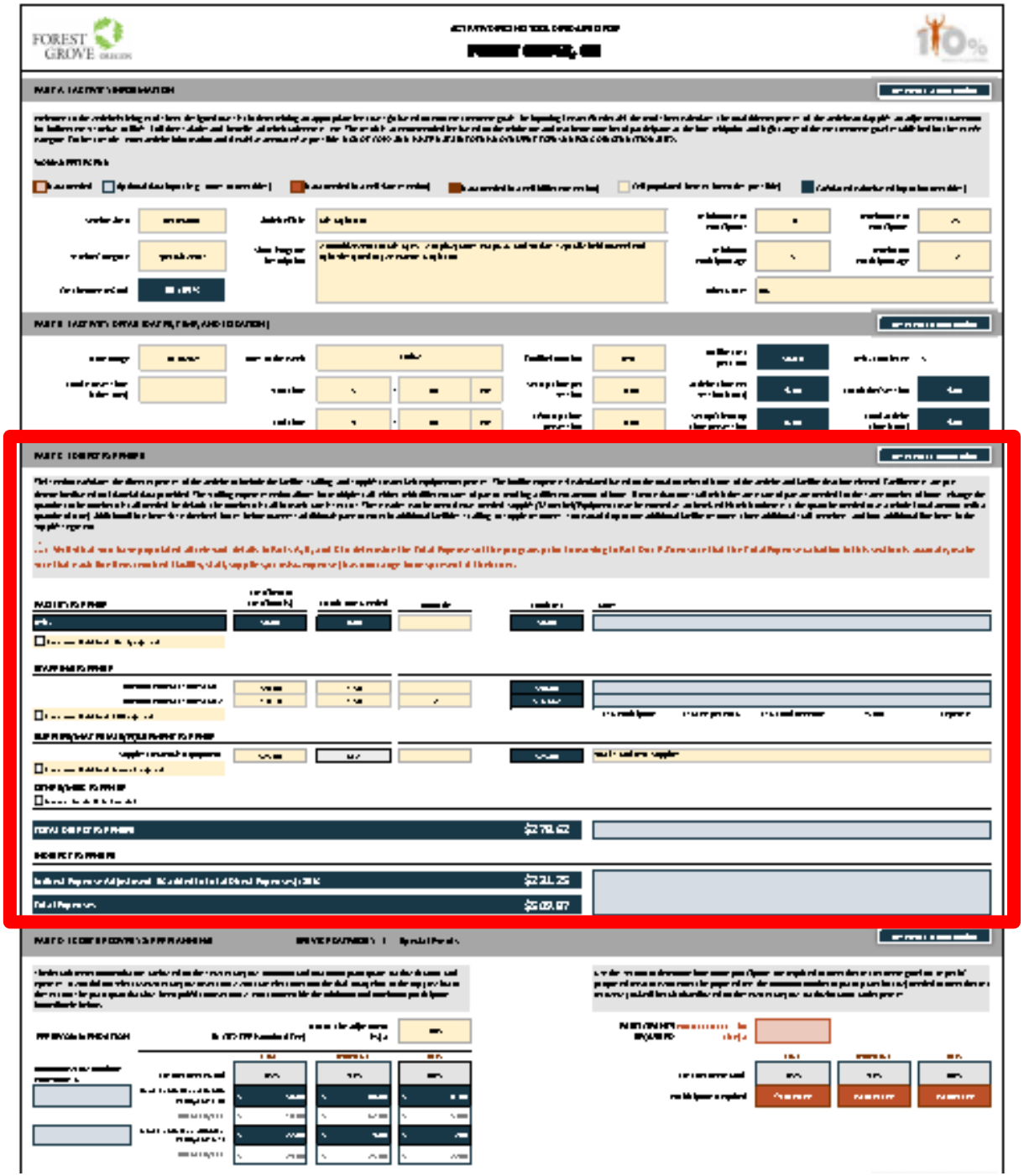


PART B- Activity Details

Example: Thatcher Ballfield 1 Rental

PART C

Direct Expenses



PART C-Direct Expenses

Example: Thatcher Ballfield 1 Rental

PART C | DIRECT EXPENSES — Reset Part C Information

This section calculates the direct expenses of the activity to include the facility, staffing, and supplies/materials/equipment expenses. The **facility expense** is calculated based on the total number of hours of the activity and facility location selected. Facility costs are pre-determined based on financial data provided. The **staffing expense** section allows for multiple staff, either with different rates of pay or working a different amount of hours. If more than one staff with the same rate of pay are needed for the same number of hours, change the quantity to the number of staff needed. By default, the number of staff for each rate is set to 1. These values can be overriden as needed. **Supplies/Materials/Equipment** may be entered as an itemized list with unit costs x the quantity needed or as a whole (total amount with a quantity of one). **Additional Line items**: Use the check boxes below to access additional space to enter in additional facilities, staffing, or supply resources. You can add up to one additional facility resource, three additional staff members, and four additional line items in the supplies segment.

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FACILITY EXPENSE	Cost/item or Cost/hour ($)	Total Hours Needed	Quantity	Total Cost	Notes
Ballfields	$24.29	2.00	1	$48.58	Ballfield Rental for Two hours

☐ Check box if additional facility required

STAFFING EXPENSE					
Intermittent/Part-Time Staff 1				←Enter Details	
Intermittent/Part-Time Staff 2				←Enter Details	

☐ Check box if additional staff required

Est. Participants	Est. Fee per Part.	Est. Total Revenue	% Out	Expense

SUPPLIES/MATERIALS/EQUIPMENT EXPENSE					
Supplies/Materials/Equipment		N/A		←Enter Details	

☐ Check box if additional supplies required

OTHER/MISC EXPENSE

☐ Uncheck to hide Misc. Expenses

TOTAL DIRECT EXPENSES	**$48.58**

INDIRECT EXPENSES

Indirect Expense Adjustment (% added to total Direct Expenses): 50%	**$24.29**
Total Expenses	**$72.87**

PART C-Direct Expenses Ballfield 1 Rental

PART C | DIRECT EXPENSES — Reset Part C Information

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STAFFING EXPENSE

						Est. Participants	Est. Fee per Part.	Est. Total Revenue	% Out	Expense
Intermittent/Part-Time Staff 1				←Enter Details						
Intermittent/Part-Time Staff 2				←Enter Details						

☐ Check box if additional staff required

SUPPLIES/MATERIALS/EQUIPMENT EXPENSE

Supplies/Materials/Equipment		N/A		←Enter Details	

☐ Check box if additional supplies required

OTHER/MISC EXPENSE

☐ Uncheck to hide Misc. Expenses

TOTAL DIRECT EXPENSES	$48.58

INDIRECT EXPENSES

Indirect Expense Adjustment (% added to total Direct Expenses): 50%	$24.29
Total Expenses	$72.87

PART C-Direct Expenses Ballfield 1 Rental

PART C | DIRECT EXPENSES — Reset Part C Information

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STAFFING EXPENSE

						Est. Participants	Est. Fee per Part.	Est. Total Revenue	% Out	Expense
Intermittent/Part-Time Staff 1				←Enter Details						
Intermittent/Part-Time Staff 2				←Enter Details						

☐ Check box if additional staff required

SUPPLIES/MATERIALS/EQUIPMENT EXPENSE

Supplies/Materials/Equipment		N/A		←Enter Details	

☐ Check box if additional supplies required

OTHER/MISC EXPENSE

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TOTAL DIRECT EXPENSES	$48.58

INDIRECT EXPENSES

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PART C-Direct Expenses Ballfield 1 Rental

PART C | DIRECT EXPENSES — Reset Part C Information

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STAFFING EXPENSE

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Intermittent/Part-Time Staff 1				←Enter Details						
Intermittent/Part-Time Staff 2				←Enter Details						

☐ Check box if additional staff required

SUPPLIES/MATERIALS/EQUIPMENT EXPENSE

Supplies/Materials/Equipment		N/A		←Enter Details	

☐ Check box if additional supplies required

OTHER/MISC EXPENSE

☐ Uncheck to hide Misc. Expenses

TOTAL DIRECT EXPENSES	$48.58	

INDIRECT EXPENSES

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PART C-Direct Expenses Ballfield 1 Rental

PART C | DIRECT EXPENSES — Reset Part C Information

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STAFFING EXPENSE									
Intermittent/Part-Time Staff 1				←Enter Details					
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SUPPLIES/MATERIALS/EQUIPMENT EXPENSE				
Supplies/Materials/Equipment		N/A	←Enter Details	
☐ Check box if additional supplies required				

OTHER/MISC EXPENSE

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TOTAL DIRECT EXPENSES	**$48.58**

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PART C-Direct Expenses Ballfield 1 Rental

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STAFFING EXPENSE

Intermittent/Part-Time Staff 1				←Enter Details	
Intermittent/Part-Time Staff 2				←Enter Details	

☐ Check box if additional staff required

Est. Participants | Est. Fee per Part. | Est. Total Revenue | % Out | Expense

SUPPLIES/MATERIALS/EQUIPMENT EXPENSE

Supplies/Materials/Equipment		N/A		←Enter Details	

☐ Check box if additional supplies required

OTHER/MISC EXPENSE

☐ Uncheck to hide Misc. Expenses

TOTAL DIRECT EXPENSES	$48.58

INDIRECT EXPENSES

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PART C-Direct Expenses Ballfield 1 Rental

PART C | DIRECT EXPENSES — Reset Part C Information

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STAFFING EXPENSE

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Intermittent/Part-Time Staff 2				←Enter Details					
					Est. Participants	Est. Fee per Part.	Est. Total Revenue	% Out	Expense

☐ Check box if additional staff required

SUPPLIES/MATERIALS/EQUIPMENT EXPENSE

Supplies/Materials/Equipment		N/A		←Enter Details	

☐ Check box if additional supplies required

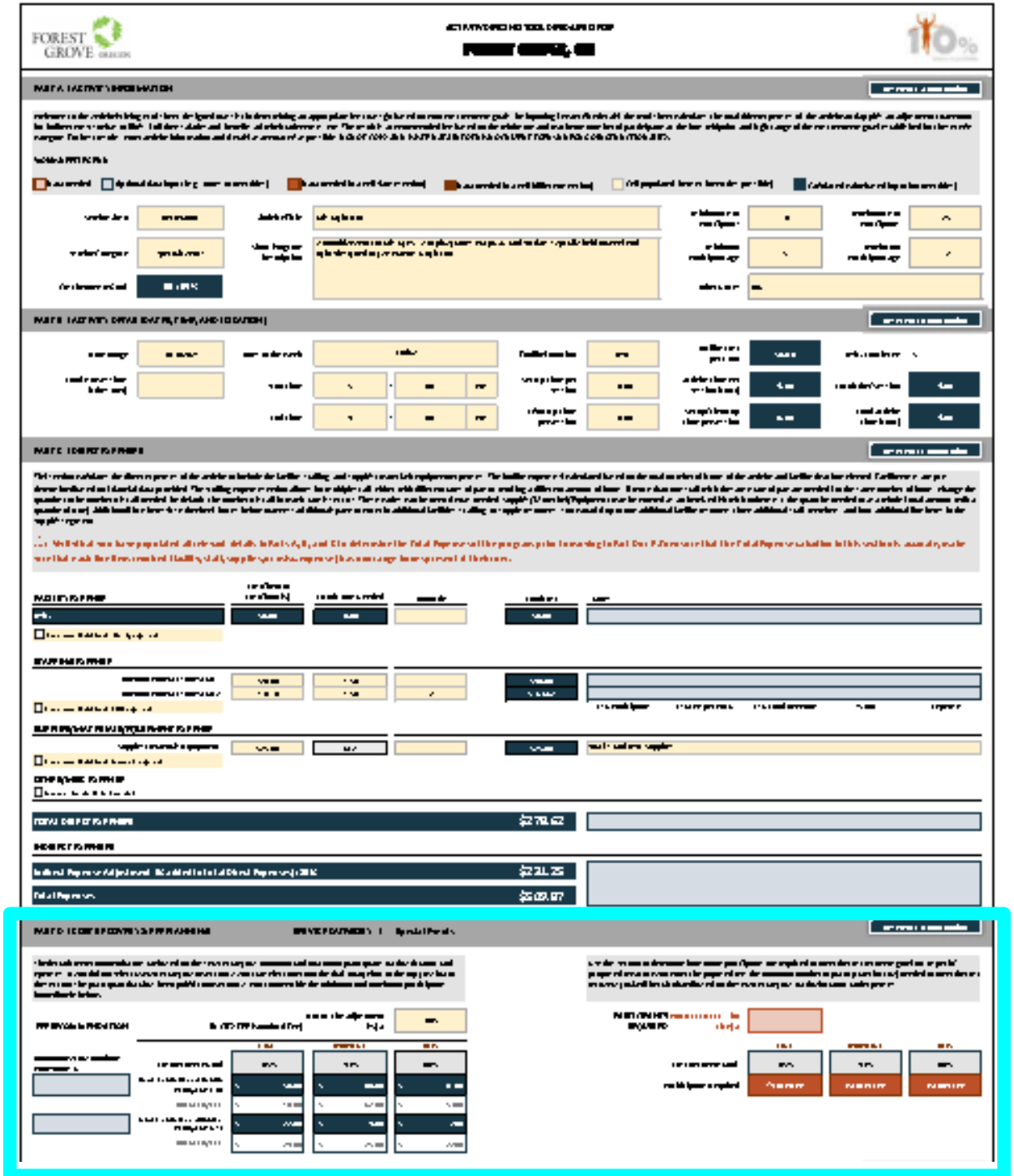
OTHER/MISC EXPENSE

☐ Uncheck to hide Misc. Expenses

TOTAL DIRECT EXPENSES	$48.58
INDIRECT EXPENSES	
Indirect Expense Adjustment (% added to total Direct Expenses): 50%	$24.29
Total Expenses	**$72.87**

Cost Recovery and Fee Planning

PART D



PART D- Cost Recovery & Fee Planning

Example: Thatcher Ballfield 1 Rental

PART D | COST RECOVERY & FEE PLANNING **SERVICE CATEGORY | Rentals** [Reset Part D Information]

The default fee recommendations are based on the service category, minimum and maximum participants, facility location, and expenses. If you did not select a Service Category in Section A, you can select one from the dark orange box in the top grey bar of this section. The participant data has been pulled from Section A. **You can override the minimum and maximum participants immediately below.**

FEE RECOMMENDATION **IN-CITY FEE (Standard Fee)** **Out-of-City Adjustment (%)→** 30%

Optional Override Min/Max Participants↓		HIGH	MIDPOINT	LOW
	Cost Recovery Goal	110%	98%	85%
	Recommended Fee with Min Participants (1)	$ 81.00	$ 72.00	$ 62.00
	Out-of-City Fee	$ 105.00	$ 94.00	$ 81.00
	Recommended Fee with Max Participants (1)	$ 81.00	$ 72.00	$ 62.00
	Out-of-City Fee	$ 105.00	$ 94.00	$ 81.00

Use this section to determine **how many participants are required to meet the cost recovery goals for a specific proposed fee.** Once you enter the proposed fee, the minimum number of participants (in-city) needed to meet the cost recovery goal will be calculated based on the service category, facility location, and expenses.

PARTICIPANTS REQUIRED **PROJECTED FEE (In-City)→**

	HIGH	MIDPOINT	LOW
Cost Recovery Goal	110%	98%	85%
Pariticipants Required	↑Enter Fee	↖Enter Fee	↖Enter Fee

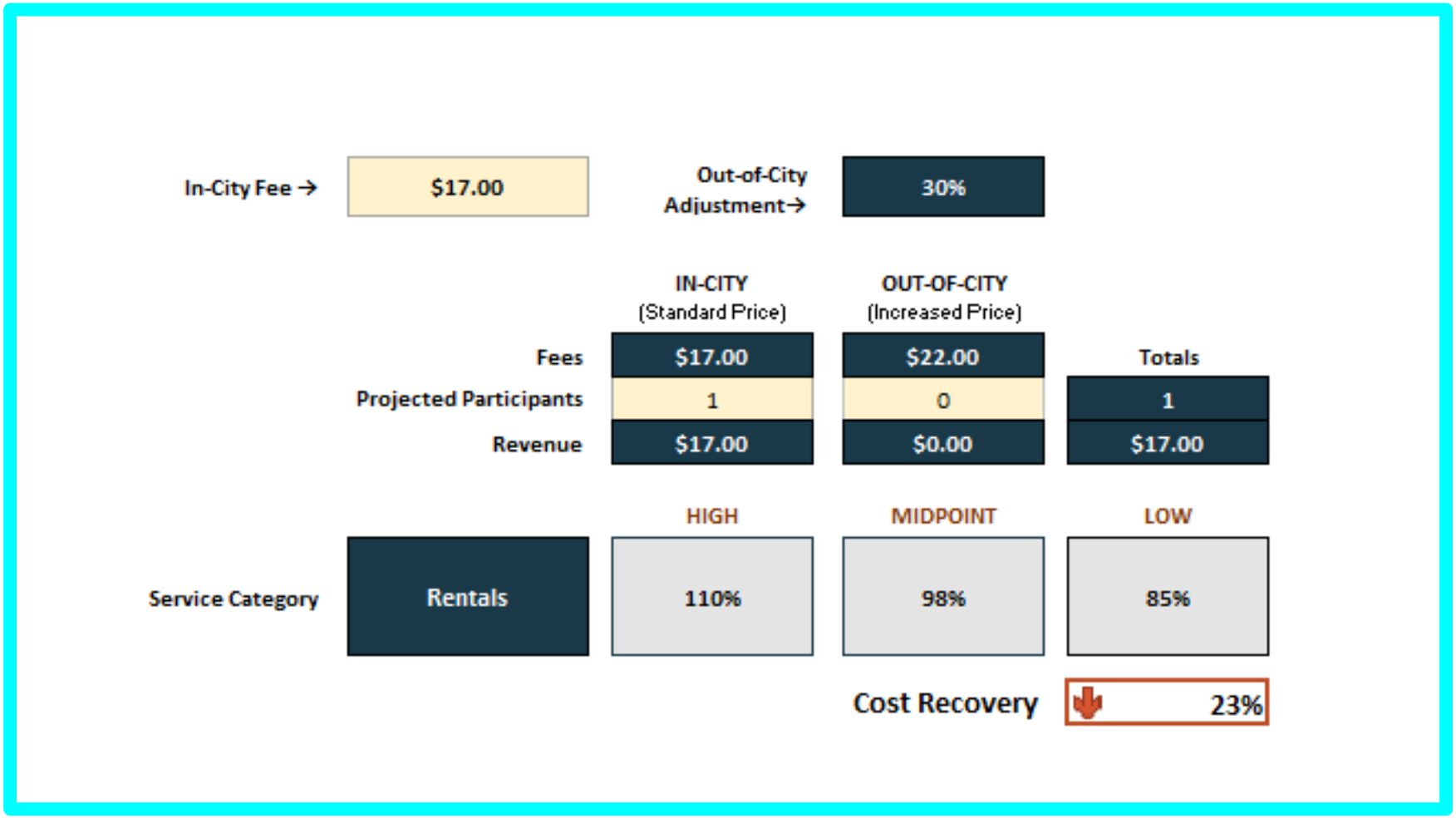
PART D- Cost Recovery & Fee Planning Example: Thatcher Ballfield 1 Rental

Total Expenses	$72.87

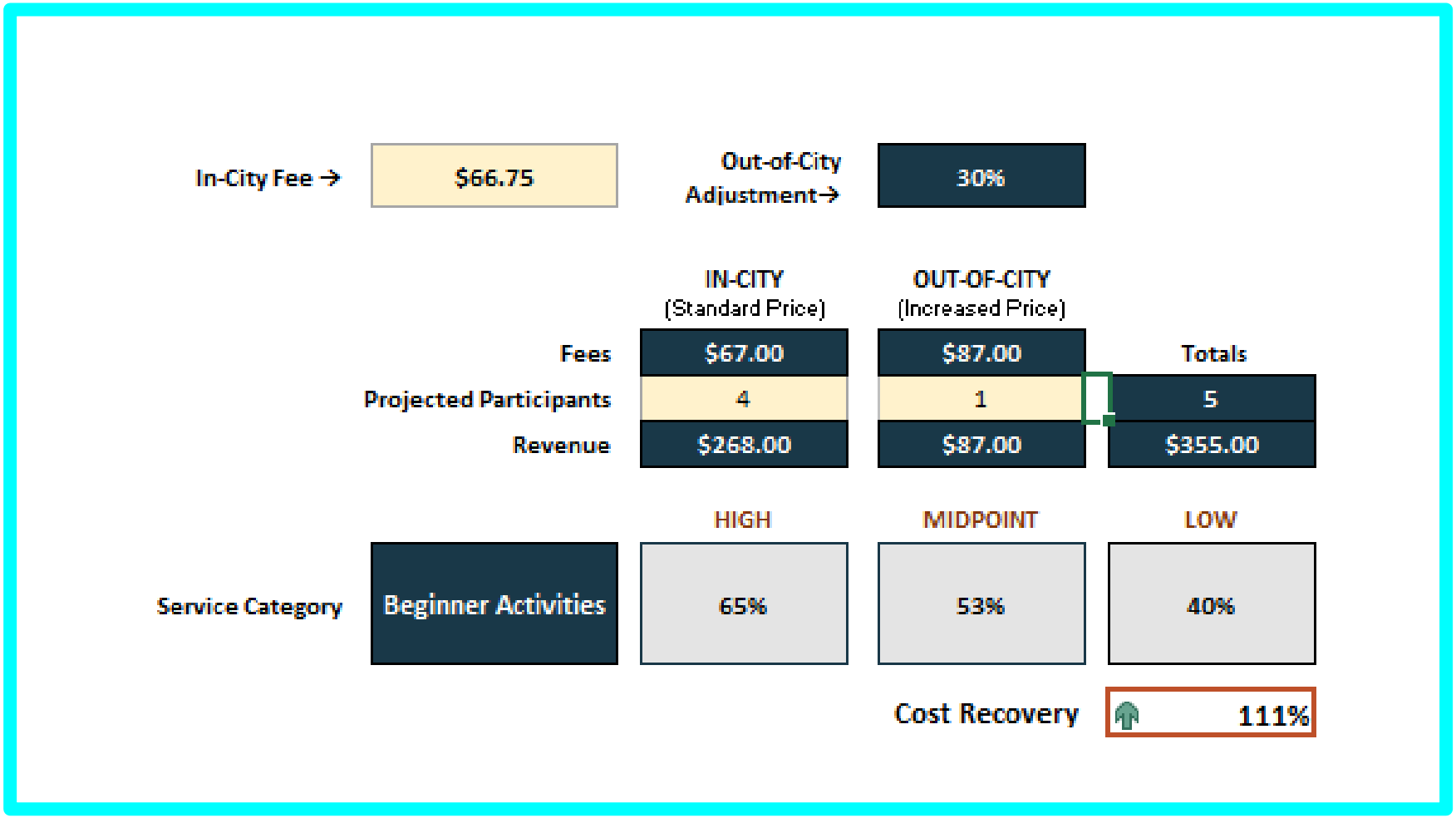
	HIGH	MIDPOINT	LOW
Cost Recovery Goal	**110%**	**98%**	**85%**
Recommended Fee with Min Participants (1)	**$ 81.00**	**$ 72.00**	**$ 62.00**
Out-of-City Fee	$ 105.00	$ 94.00	$ 81.00
Recommended Fee with Max Participants (1)	**$ 81.00**	**$ 72.00**	**$ 62.00**
Out-of-City Fee	$ 105.00	$ 94.00	$ 81.00

Final Pricing Check

Example: Thatcher Ballfield 1 Rental



Final Pricing Check
Preschool Beginner Swim Lesson



Final slide placeholder