



6550 N. High Street
Worthington, Ohio 43085

T: 614-436-3100

Worthington City Council Agenda (Revised)

Louis J.R. Goorey Municipal Building
John P. Coleman Council Chamber

Monday, February 10, 2020 ~ 7:30 PM

CITY COUNCIL MEMBERS

Bonnie D. Michael
President

Scott Myers
President Pro-Tem

Peter Bucher
Council Member

Rachael Dorothy
Council Member

Beth Kowalczyk
Council Member

David Robinson
Council Member

Douglas Smith
Council Member

CITY STAFF MEMBERS

Matthew Greeson
City Manager

D. Kay Thress
Clerk of Council

1. Call To Order

2. Roll Call

3. Pledge of Allegiance

4. Special Presentation(s)

4.A. Resolution No. 08-2020 Express Appreciation to Fire Chief John Bailot

Expressing the Appreciation and Best Wishes of the Worthington City Council to Chief John Bailot for his Outstanding Service to the Worthington Division of Fire & EMS and for his Service to the Community.

Recommendation: Introduce and Approve as Presented

4.B. Community Visioning Update

Executive Summary: Community Visioning Committee Chair Joe Sherman will provide an update on the work of the committee on the Community Visioning initiative.

5. Public Hearings on Legislation

5.A. Ordinance No. 06-2020 Appropriation - Northbrook Relief Sewer Improvements - Phase II Project

Amending Ordinance No. 45-2019 (As Amended) to Adjust the Annual Budget by Providing for an Appropriation from the Capital Improvements Fund Unappropriated Balance to Pay for the Tree Clearing for Northbrook Relief Sewer Improvements and all Related Expenses and Determining to Proceed with said Project. (Project No. 656-17)

Executive Summary: This appropriation of \$49,000 from the Northbrook Phase II Project of the CIP will allow for Right of Way clearing to be completed prior to the March 30th deadline.

Recommendation: Approve as Presented

6. Reports of City Officials

6.A. Discussion Item(s)

6.A.I. Support for Worthington Pools/Swiminc

Executive Summary: Support of Swiminc's request for financial support of capital investments for Worthington Pools.

6.A.II. Parks and Recreation Cost Recovery

Executive Summary: City Staff along with Eric Johnson, President of Revenue & Cost Specialists, LLC, will present the results of the recently completed Parks and Recreation Cost of Services Study.

Recommendation: Refer to the Parks and Recreation Commission.

6.B. Policy Item(s)

6.B.I. Financial Report - February 2020

Executive Summary: The Financial Report for the month of January is attached.

Recommendation: Motion to Accept as Presented

6.B.II. General Fund Balance Discussion

Executive Summary: In accordance with the provisions of the 2018 amended General Fund Carryover Balance Policy, this agenda item provides for a discussion of the General Fund carryover balance.

Recommendation: Staff's recommendation is to take no action at this time.

7. Reports of Council Members

8. Other

9. Executive Session

10. Adjournment

RESOLUTION NO. 08-2020

Expressing the Appreciation and Best Wishes of the Worthington City Council to Chief John Bailot for his Outstanding Service to the Worthington Division of Fire & EMS and for his Service to the Community.

WHEREAS, Chief John Bailot has served as the Chief of the Worthington Division of Fire and EMS since January 2018, and previously served as Assistant Chief to the Division; and,

WHEREAS, with Chief Bailot's leadership and support, the Worthington Division of Fire & EMS is recognized for its excellence, with highly qualified and committed firefighter-paramedics and support personnel who represent the City of Worthington with dignity and exemplary service; and,

WHEREAS, Chief Bailot has worked diligently to assure his team is highly trained in the latest firefighting and life-saving techniques so they are ready for any emergency situation, protecting the lives and property of Worthington citizens; and,

WHEREAS, Chief Bailot has strived to enhance relationships with local government leaders and jurisdictions served by the Division, including Perry and Sharon Townships and the Village of Riverlea; and,

WHEREAS, Chief Bailot has been committed to community outreach and education and sought creative ways to make personal connections with residents and businesses to assure their safety and wellbeing; and,

WHEREAS, Chief Bailot will leave a lasting impact on the Division of Fire & EMS and the Worthington community,

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Worthington, County of Franklin, State of Ohio:

SECTION 1. That on behalf of the residents of the community, the City Council hereby expresses to Chief John Bailot sincere appreciation for his outstanding contributions and dedicated service and extends him best wishes in future pursuits.

SECTION 2. That the Clerk of Council be instructed to forward a duly certified copy of this Resolution to Chief Bailot and to record said Resolution in the appropriate record book.

Adopted _____

President of Council

Attest:

Clerk of Council



STAFF MEMORANDUM
City Council Meeting – February 10, 2020

Date: January 28, 2020

To: Matthew H. Greeson, City Manager

From: Daniel Whited, P.E. Director of Service and Engineering

Subject: **Ordinance No. 06-2020 – Appropriation - Northbrook Phase II Project**

EXECUTIVE SUMMARY

This appropriation of \$49,000 from the Northbrook Phase II Project of the CIP will allow for Right of Way clearing to be completed prior to the March 30th deadline.

RECOMMENDATION

Approve as Presented

BACKGROUND/DESCRIPTION

As engineering plans for the Northbrook Phase II Sewer Improvements are now completed; we anticipate taking the project out to bid in late winter. The necessary Right of Way for the project has been secured and must be cleared of trees and brush to facilitate excavation and sewer installation. Clearing work must be completed prior to March 31st under Federal Restriction under United States Fish and Wildlife Service.

FINANCIAL IMPLICATIONS/FUNDING SOURCES (if applicable)

\$49,000.00

ATTACHMENTS

Ordinance No. 06-2020

ORDINANCE NO. 06-2020

Amending Ordinance No. 45-2019 (As Amended) to Adjust the Annual Budget by Providing for an Appropriation from the Capital Improvements Fund Unappropriated Balance to Pay for the Tree Clearing for Northbrook Relief Sewer Improvements and all Related Expenses and Determining to Proceed with said Project. (Project No. 656-17)

WHEREAS, the Charter of the City of Worthington, Ohio, provides that City Council may at any time amend or revise the Budget by Ordinance, providing that such amendment does not authorize the expenditure of more revenue than will be available;

NOW, THEREFORE, BE IT ORDAINED by the Council of the Municipality of Worthington, County of Franklin, State of Ohio:

SECTION 1. That there be and hereby is appropriated from the Capital Improvements Fund Unappropriated Balance to Account No. 308.8170.533385 an amount not to exceed forty-nine thousand dollars (\$49,000) to pay the cost of the Tree Clearing for Northbrook Relief Sewer Improvements and all related expenses (Project No. 656-17).

SECTION 2. For the purposes of Section 2.21 of the Charter of the City, this ordinance shall be considered an "Ordinance Determining to Proceed" with the Project, notwithstanding future actions of this Council, which may be necessary or appropriate in order to comply with other requirements of law.

SECTION 3. That notice of passage of this Ordinance shall be posted in the Municipal Administration Building, the Worthington Library, the Griswold Center and the Worthington Community Center and shall set forth the title and effective date of the Ordinance and a statement that the Ordinance is on file in the office of the Clerk of Council. This Ordinance shall take effect and be in force from and after the earliest period allowed by law and by the Charter of the City of Worthington, Ohio.

Passed _____

President of Council

Attest

Clerk of Council



STAFF MEMORANDUM
City Council Meeting – February 10, 2020

Date: February 6, 2020

To: City Council

From: Matthew H. Greeson, City Manager

Subject: **Support for Worthington Pools/Swiminc**

EXECUTIVE SUMMARY

Discussion of Swiminc's request for financial support of capital investments for Worthington Pools

BACKGROUND/DESCRIPTION

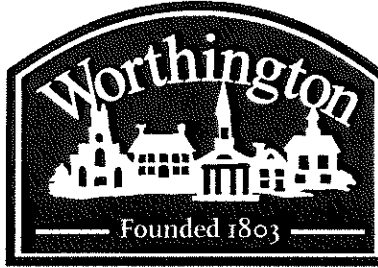
Swiminc owns and operates the outdoor pool facility and indoor natatorium on the site of Thomas Worthington High School. Both the indoor and outdoor pools need significant capital investment and Swiminc has approached both the City of Worthington and the Worthington Board of Education for financial support for capital improvements for the pools. The City Council and Worthington Board of Education held a joint meeting last October to discuss the situation with Swiminc and each other. The meeting was followed by a public meeting held in December to gather comments and input from the community. On February 3rd, School Board President Nikki Hudson reported to City Council on the School Boards' recent discussion regarding the request from Swiminc for financial support. One of the options suggested by the City in the October meeting was the creation of a Joint Recreation District to support the pools. President Hudson indicated the School Board is open to this idea and asked the City to take the lead in defining how it would work and managing the process to create a district and pass a levy to provide financial support.

There are a number of steps that would need to be taken to arrive at the creation of a Joint Recreation District with financial support in place via a levy. Staff has created an internal working group to cooperate with Swiminc, the Schools and other parties to build this information. City Council previously designated Council Member Kowalczyk to be a liaison to staff and others on this matter. Staff intends to involve her in the work of the group. This work will then be presented back to City Council for discussion and support, followed by a discussion of the steps with the Schools and other involved parties. At this juncture, staff

needs affirmation that the Council wants to prioritize the concept of the Joint Recreation District for review and presentation to the School Board and identify any questions it may desire to be answered. Details as to how, who, when, etc. will be developed and presented later.


ATTACHMENTS

January 16, 2020 Memorandum on Joint Recreation Districts



MEMORANDUM

TO: Matt Greeson, City Manager

FROM: Ethan Charles Barnhardt, Management Assistant 

DATE: January 16, 2020

SUBJECT: Joint Recreation Districts

As requested I have conducted research into identifying Joint Recreation Districts (JRDs) that are authorized under Chapter 755.14 (C) of the Ohio Revised Code.

Joint Recreation District Characteristics

JRDs can be established by municipal corporations, boards of township trustees, boards of township park commissioners, boards of county commissioners, and boards of education of the school districts for the purpose of the operation and maintenance of parks or recreation facilities under the oversight of a joint recreation board appointed by the authorizing jurisdictions.

The benefit of creating a JRD is that it allows for the pooling of money and resources by several political subdivisions, allowing the JRD the ability to fund and operate projects that otherwise may be unaffordable. Additionally, any subdivision that agrees to jointly acquire or maintain parks or facilities may contribute lands, money, other personal property, or services to the joint venture under ORC 755.16.

A JRD has all of the power and authority as municipalities do to construct and operate recreational facilities. A JRD also has the ability to raise funds through private and public donations, issue voter approved bonds for construction, and levy voter approved taxes for operating costs.

Joint Recreation District Formation

The process of creating a JRD requires that each municipality, county, township, or school district pass an identical resolution through their own political process to create and join the district.

The resolution also establishes the board of trustees, which serves as the district's governing body. ORC 755.14 (C) states that there may be any number of trustees so long as there is representation of all participating political subdivisions. Each jurisdiction through their governing body appoints individuals to serve on the Board of Trustees. Under the ORC there are no requirements for the timeline for the appointing of trustees. However, when examining legislation creating the Clinton County JRD and the Richfield JRD, they required that trustees be appointed within 30 days of the passage of the resolution.

According to ORC 755.181 additional political subdivisions may petition for membership in a JRD via resolution. If the JRD does not impose a tax, the petitioning subdivision becomes a member upon the approval of the JRD's board of trustees. If the JRD does impose a tax, the petitioning subdivision becomes a member after approval by the JRD board of trustees and after approval of the tax by the voters of the petitioning subdivision.

Responsibilities and Duties After Formation

Trustees are responsible for electing officers to comprise the executive team for the board. Under ORC 744.14 (C) members of the JRD Board shall serve without pay.

ORC 755.15 states that officers for the Board of Trustees must include a:

- ***Chairperson***
 - Duties can include, but not limited to: Serving as the principal executive of the board of trustees, presiding over all meetings, and performing all duties incidental to such an office and such other duties as may be required.
- ***Secretary***
 - Duties can include, but not limited to: Keeping the minutes of all meetings, publishing and distributing agendas, and arranging for the proper notification and publication of all correspondence for and on behalf of the district.
- ***Fiscal Officer***
 - Duties can include, but not limited to: Responsible for the collection and disbursement of all funds of the district and the maintaining of fiscal records in accordance with accepted accounting principles. Preparation of financial reports and all budgets.
 - The Fiscal Officer may be appointed from the Board of Trustees or an individual may be employed to serve as the Fiscal Officer.

Optional positions that have been adopted by JRDs include:

- ***Vice Chairperson***
 - The Vice Chairperson shall perform the duties of the Chairperson in the event of their absence. The Vice Chairperson shall have additional duties as may be by the district, or as delegated by the Chairperson.
- ***Co-Fiscal Officer***
 - The Co-Fiscal Officer shall perform the duties of the Fiscal Officer in the event of their absence. The Co-Fiscal officer shall have additional duties as may be by the district, or as delegated by the Fiscal Officer.

The resolution approved by participating subdivisions creating the JRD does not create, approve, or subject any of the participating jurisdictions to tax or bond. Any bond or tax issue must be placed on the ballot by the JRD through passage of a resolution and be approved by voters.

A JRD has multiple options for running the operations of the district and facilities. The JRD may employ outside professional and enter into a management or operating agreement to manage or operate facilities. The JRD can also hire their own staff for operations. This may be laid out under the by-laws of the district.

Examples of Joint Recreation Districts

I have identified four JRDs that I believe to be well run examples that are relevant to the discussions currently taking place in Worthington. These examples include the running of a pool facility or having a school district as an authorizing jurisdiction of the JRD.

Granville Joint Recreation District

The Granville Joint Recreation District (GJRD) was established in 2009 between the Village of Granville, the Granville Township, and the Granville Exempted Village School District. The GJRD offers parks, facilities, and programs for citizens of all ages. It is governed by a five member Board of Trustees with one member appointed by the Village of Granville one member appointed by Granville Township, and one member appointed by the Granville Exempted Village School District. The other two seats are held by at-large members. The District is currently funded by a 1-mill operating levy and through participation fees.

The GJRD operates several different amenities and programs for the Granville community including:

- Wildwood Park which has amenities that include a shelter house with picnic tables, playground, soccer fields, and community gardens.
- McPeck Lodge, a climate controlled lodge in a wood setting with a service kitchen, covered patio, and a shooting range.
- Raccoon Valley Park which serves as the home to the GJRD youth baseball, softball, and soccer programs. Facilities include eight ball diamonds, batting cages, two soccer fields, a handicap-accessible playground, and a concession stand.

In December 2019, the GRJD announced that it would be seeking new revenues to build a wellness center, a permanent home for the Licking County Senior Center, an indoor track and field, basketball courts and an outdoor pool, among other features. Two issues will appear on the ballot in March 2020, including a 1-mill continuing property tax for parks and recreation, and a 27-year, 2.5-mill capital bond issue to raise \$22.84 million for construction of the community center and outdoor swimming pool. The new community center and pool facilities would be located on land owned by Denison University, which has agreed to lease to the district for 50 years, with a renewal option at a rate of \$1 an acre, per year.

Sylvania Area Joint Recreation District

The Sylvania Area Joint Recreation District (SAJRD) was established in 1988 between the City of Sylvania, Sylvania Township, and Sylvania Schools to provide high quality recreational programs and facilities to citizens throughout the district. The SAJRD has a Board of Trustees comprised of twelve trustees with four appointees each from the Sylvania Schools, the City of Sylvania and the Sylvania Township. The District is funded through a 0.4-mill property tax levy which was approved by voters in 2012.

The SAJRD operates as an umbrella organization for the Sylvania Recreation Corporation (SRC) and Sylvania Tam-O-Shanter, both non-profit organizations. The SAJRD is the SRC and Tam-O-Shanter's sponsoring government organization and four of the seven board members for both organizations are members of the SAJRD board.

The SAJRD and associated entities maintain a variety of different recreational amenities for Sylvania community including:

- Burnham Park, a 3.2 acre park just west of downtown Sylvania housing playgrounds, shelters for picnicking, sitting areas, and Plummer Pool which is an outdoor pool facility
- The Tam-O-Shanter ice rink for ice skating and hockey,
- The 36,000 square foot Sports & Exhibition Center which has wall to wall athletic field turf, an NBA sized basketball floor, which includes the flexibility to set up two volleyball courts, three pickleball courts and is home to many Sylvania Recreation athletic programs.
- Centennial Terrace which is a premier outdoor concert and event venue which hosts crowds of up to 3,500 for national act concerts and up to 4,500 for annual Star Spangled fireworks display
- Veterans Memorial Park which houses a Veterans Memorial park, four (4) baseball/softball fields and an open turf space and a recently added six court pickleball facility.
- Centennial Quarry, a deep-water, spring-fed swimming facility with an average depth of about 22 ft., features diving platforms, water toys like an aqua-bobber, a water teeter-totter, a log roller, several swim rafts, a beautiful sandy beach as well as 3 sand volleyball courts and a basketball court.
- Pacesetter Park, a 138 acre multi-use sports complex that hosts many youth teams, adult leagues, and several local and regional tournaments annually.

New Albany Parks and Recreation Joint Recreational District

The New Albany Plain Local Joint Park District was established in 1999 as a jointly governed organization comprised of the City of New Albany, Plain Township, and the Plain Local School District.

The District is responsible for multiple parks and organizing recreation activities in the New Albany community. The park district boasts three park complexes located on 200 acres and offering 38 baseball, football, soccer, and lacrosse fields. In addition to playing fields, complexes at Bevelhymer Park and Thompson Park provide seven tennis courts and one basketball court, walking trails, playgrounds, pavilions, and concession stands. The Wexner Community Park,

available for family gatherings as well as community events, offers a pavilion with fireplace, warming kitchen, restrooms, and adjacent playground and lawn space.

The District has issued a series of bonds for the purpose of extending, enlarging and improving new and existing land, recreation facilities, fields, indoor recreation centers, leisure trails, with related landscaping site improvements, utility lines and equipment thereof; constructing and paving parking lots to serve the District; and retiring of anticipation notes. As of December 2017, the district has outstanding debt of approximately \$4.2 million. Property tax mileage for the District is equal to approximately \$47.25 per \$100,000 of property valuation.

When the District was first organized in 1999 it consisted of three trustees, appointed by Plain Township, the then Village of New Albany, and the New Albany-Plain Local School District. In 2009 the Board was increased from three trustees to six trustees.

National Trail Parks and Recreation District

The National Trail Parks and Recreation District (NTPRD) was established in 2000 as the City of Springfield, Clark County, Clark County Park District programs merged to create the joint recreation district and kick off a 13-year, \$17 million capital campaign. National Trail maintains more than 1,300 acres of parks, 30 miles of roads and trails, 15 miles of river, 16 acres of ponds and lagoons, 20 acres of wetlands, in addition to a water park, ice rink, and a baseball stadium.

The NTPRD has an annual budget of about \$3 million with 17 full-time employees and about 75 seasonal employees. The organization saw more than 150,000 program attendees and more than 1.5 million visitors to the parks in 2016. The NTPRD receives approximately \$950,000 annually from a 10-year parks levy that was most recently renewed in 2015 and is designated for parks and green spaces. Funds from the levy cannot be used to pay for revenue-generating operations at the splash zone and ice rink. Springfield's 2018 budget contributed approximately \$700,000 in operating money and \$175,000 in capital funds. In 2016, Clark County contributed approximately \$140,000.

The NTPRD has a seven member board consisting of four appointed by the City of Springfield, two appointed by the Clark County Commissions, and one at-large seat.

Additional Joint Recreation Districts Identified

- *Bellefontaine JRD*
- *Canal Winchester JRD*
- *Cardington Lincoln JRD*
- *Clinton County JRD*
- *Centerburg JRD*
- *Franklin Park Conservatory JRD*
- *Madison JRD*
- *Newbury JRD*
- *Olmstead Falls JRD*
- *Perry Area JRD*
- *Richfield JRD*
- *Sylvania JRD*
- *Union County JRD*
- *West Geauga Community JRD*



STAFF MEMORANDUM
City Council Meeting – February 10, 2020

Date: 02/04/2020

To: Matthew H. Greeson, City Manager

From: Scott F. Bartter, Finance Director
Darren Hurley, Parks and Recreation Director

Subject: Parks and Recreation Cost Recovery Analysis

EXECUTIVE SUMMARY

In 2019, the City Council funded a parks and recreation cost of services study to evaluate the cost of providing parks and recreation programming and how much of that cost was being recovered by user fees. Any portion of the cost that isn't recovered through a user fee is subsidized by another source of revenue, primarily the city's income tax. The accompanying report breaks parks and recreation programming into thirty (30) different services and provides a cost recovery percentage for direct costs, direct & facility cost recovery, and total cost recovery. A further explanation of where expenses are allocated can be found within the report.

Also contained within this report is a fee model pyramid. The fee model pyramid is a tool to assess which programs should be heavily subsidized (0% cost recovery) scaling up to programs which are for the exclusive benefit of an individual and should not be subsidized at all (100% cost recovery).

Eric Johnson from Revenue and Costs Specialists, who drafted the attached report, is planning to be available at the February 10th City Council meeting to present information and answer questions.

BACKGROUND

The City's Parks and Recreation department offers a wide array of programming for both residents and non-residents of all ages. In 2019, revenue from Parks and Recreation programming and membership accounted for 7.8% of all General Fund revenue. This robust level of programming also has an associated expense, including salaries and wages, fringe benefits, maintenance and indirect costs such as marketing and outreach. In many cases, the cost to offer a program exceeds the revenue generated from that program. In

this case, where the cost to offer the program exceeds the revenue generated, the cost is subsidized by other General Fund revenue (income tax).

In an effort to make data driven decisions on what programming should be subsidized and to what level, staff recommended, and Council adopted, funding the attached cost recovery analysis. Staff identified Revenue and Cost Specialists (RCS), who has performed similar analysis on both a regional and national level, as the consultant to assist with the study. RCS met with staff within the Parks and Recreation department to identify the specific services and fees that would be studied. Additionally, RCS worked with staff to identify staff time applicable to each service and the applicable salary and fringe benefit related to the services. One objective of this analysis is to establish a formal policy regarding user fees that identifies under what circumstances the City might set a charge or fee at more or less than 100% of full cost and what considerations might influence those pricing decisions. Examples might include competition with private business, importance of the program in the community, or to what level the program benefits an individual as opposed to the whole community.

Long serving Council members may recall that when the Community Center was expanded it was with the expectation that the additional programming revenue would offset 80-85% of expenses. There are two primary reasons for the significant discrepancy between the results of this study and the 80-85% metric. First, this study considers all expenses related to parks and recreation programming, including facility/field maintenance and replacement costs. As noted in the "Glossary of Cost Details" on page seven, "these costs are determined by estimating the total replacement cost and amortizing that cost over a 50 year life to determine annual replacement value". This is an important consideration, as the maintenance of the buildings where many of these programs occur has not previously been considered when evaluating cost recovery. However, the past few years have seen significant investment into these facilities as the City has replaced the roof of the Community Center, HVAC, running track, pool play structure, fitness equipment, busses, locker room painting, and the Griswold parking lot and patio. All of these projects have been funded through the Capital Improvement Fund, which is almost entirely income tax revenue. Second, in 2015 the City moved to a "program based" budget, whereby the full costs of employee fringe benefits and utilities were moved from a single, stand-alone department, and reallocated to the department where the costs were incurred. These expenses were not previously considered in any cost recovery analysis.

The attached reports contain a significant amount of information. In your review, it may be beneficial to pay special attention to the color coded spreadsheet "Summary of Recreation Services" in conjunction with the "Glossary of Cost Details". Additionally, a thorough review of the fee model pyramid may be beneficial.

NEXT STEPS AND PROCESS FOR EVALUATION AND IMPLEMENTATION

The first steps will be to familiarize the City Council with this information and consider referral of the issue to the Parks and Recreation Commission for further evaluation and to make recommendations on where different programs should be slotted on the fee model pyramid. There will likely be a limited number of programmatic areas where the current fees are low and the subsidy rates are higher than desired. We recommend a deliberative approach to reconciling these. This would entail evaluating the feasibility of lowering

6.A.II. - Parks and Recreation Cost Recovery

operating costs, the impacts of raising fees, and alternatives for service delivery. Ultimately, the goal is to adopt an ordinance during the budget process that lists all City user fees and the desired percentage of cost recovery.

ATTACHMENTS

Presentation

Parks & Recreation Cost of Services Study for the City of Worthington

Fee Model Pyramid

City of Worthington Recreation Cost Study Session



City of Worthington

Cost Study Methodology

- Identified Time Allocations of Staff to all Services
- Expenses and Salaries based on FY 2019 City Budget
- Revenues based on FY 2018 Actuals
- Calculated a Fully Allocated Hourly Rate for every position, including Departmental and Divisional Overheads
- Program Costs do not include City-Wide Overheads
- Identified Program Usage of all Facilities and Fields
- Allocated Facility Management/Staffing and Maintenance based on these allocations.

Recreation Cost Study

Direct Costs

REF #	SERVICE	DIRECT COSTS		
		PROGRAM COST	FULL TIME COST	TOTAL
S-001	Preschool	\$55,055	\$78,127	\$133,182
S-002	Youth Programs/Classes	\$54,426	\$28,023	\$82,449
S-003	Adult Programs/Classes	\$14,589	\$15,573	\$30,162
S-004	Adult Sports	\$35,423	\$24,054	\$59,477
S-005	Camps - Youth/Preschool	\$119,076	\$50,709	\$169,785
S-006	Childcare	\$60,423	\$21,414	\$81,837
S-007	Group Fitness	\$104,958	\$15,859	\$120,817
S-008	Session Fitness	\$8,397	\$5,295	\$13,692
S-009	Personal Training	\$52,408	\$10,587	\$62,995
S-010	Fitness Floor	\$119,275	\$52,758	\$172,033
S-011	Silver Sneaker Fitness	\$46,209	\$10,959	\$57,168
SUBTOTAL - PROGRAMS		\$670,238	\$313,359	\$983,597

PROGRAM COSTS ARE PART TIME COSTS (INCLUDING BENEFITS) AND DIRECT OPERATING EXPENSES, INCLUDING POOL LIFEGUARD COSTS.
FULL TIME COSTS ARE DIRECT FULL TIME SALARIES AND BENEFITS

Recreation Cost Study

Direct and Facility Costs

REF #	SERVICE	DIRECT COSTS			FACILITY MGMT/STAFF COST	FACILITY/ FIELD MAINT COST
		PROGRAM COST	FULL TIME COST	TOTAL		
S-001	Preschool	\$55,055	\$78,127	\$133,182	\$51,080	\$148,929
S-002	Youth Programs/Classes	\$54,426	\$28,023	\$82,449	\$17,815	\$51,938
S-003	Adult Programs/Classes	\$14,589	\$15,573	\$30,162	\$31,140	\$92,544
S-004	Adult Sports	\$35,423	\$24,054	\$59,477	\$5,618	\$16,378
S-005	Camps - Youth/Preschool	\$119,076	\$50,709	\$169,785	\$21,733	\$84,270
S-006	Childcare	\$60,423	\$21,414	\$81,837	\$12,097	\$35,242
S-007	Group Fitness	\$104,958	\$15,859	\$120,817	\$26,145	\$76,117
S-008	Session Fitness	\$8,397	\$5,295	\$13,692	\$8,168	\$23,814
S-009	Personal Training	\$52,408	\$10,587	\$62,995	\$32	\$97
S-010	Fitness Floor	\$119,275	\$52,758	\$172,033	\$12,557	\$37,672
S-011	Silver Sneaker Fitness	\$46,209	\$10,959	\$57,168	\$17,374	\$45,715
SUBTOTAL - PROGRAMS		\$670,238	\$313,359	\$983,597	\$203,759	\$612,716

PROGRAM COSTS ARE PART TIME COSTS (INCLUDING BENEFITS) AND DIRECT OPERATING EXPENSES, INCLUDING POOL LIFEGUARD COSTS.

FULL TIME COSTS ARE DIRECT FULL TIME SALARIES AND BENEFITS

FACILITY MANAGEMENT/STAFFING COSTS INCLUDE GENERAL FACILITY STAFFING

FACILITY/FIELD MAINTENANCE COSTS INCLUDE FACILITY MAINTENANCE, FIELD MAINTENANCE, FACILITY REPLACEMENT, AND BUS REPLACEMENT AND FUEL.

Recreation Cost Study

Total Costs

6.A.II. - Parks and Recreation Cost Recovery

REF #	SERVICE	DIRECT COSTS			FACILITY MGMT/STAFF COST	FACILITY/ FIELD MAINT COST	INDIRECT COSTS	TOTAL COSTS
		PROGRAM COST	FULL TIME COST	TOTAL				
S-001	Preschool	\$55,055	\$78,127	\$133,182	\$51,080	\$148,929	\$31,505	\$364,696
S-002	Youth Programs/Classes	\$54,426	\$28,023	\$82,449	\$17,815	\$51,938	\$13,986	\$166,188
S-003	Adult Programs/Classes	\$14,589	\$15,573	\$30,162	\$31,140	\$92,544	\$6,181	\$160,027
S-004	Adult Sports	\$35,423	\$24,054	\$59,477	\$5,618	\$16,378	\$9,428	\$90,901
S-005	Camps - Youth/Preschool	\$119,076	\$50,709	\$169,785	\$21,733	\$84,270	\$40,427	\$316,215
S-006	Childcare	\$60,423	\$21,414	\$81,837	\$12,097	\$35,242	\$23,407	\$152,583
S-007	Group Fitness	\$104,958	\$15,859	\$120,817	\$26,145	\$76,117	\$34,369	\$257,448
S-008	Session Fitness	\$8,397	\$5,295	\$13,692	\$8,168	\$23,814	\$3,707	\$49,381
S-009	Personal Training	\$52,408	\$10,587	\$62,995	\$32	\$97	\$17,718	\$80,842
S-010	Fitness Floor	\$119,275	\$52,758	\$172,033	\$12,557	\$37,672	\$35,161	\$257,423
S-011	Silver Sneaker Fitness	\$46,209	\$10,959	\$57,168	\$17,374	\$45,715	\$30,865	\$151,122
SUBTOTAL - PROGRAMS		\$670,238	\$313,359	\$983,597	\$203,759	\$612,716	\$246,754	\$2,046,826

PROGRAM COSTS ARE PART TIME COSTS (INCLUDING BENEFITS) AND DIRECT OPERATING EXPENSES, INCLUDING POOL LIFEGUARD COSTS.

FULL TIME COSTS ARE DIRECT FULL TIME SALARIES AND BENEFITS

FACILITY MANAGEMENT/STAFFING COSTS INCLUDE GENERAL FACILITY STAFFING

FACILITY/FIELD MAINTENANCE COSTS INCLUDE FACILITY MAINTENANCE, FIELD MAINTENANCE, FACILITY REPLACEMENT, AND BUS REPLACEMENT AND FUEL.

INDIRECT COSTS INCLUDES DEPT OVERHEAD

Recreation Cost Study

Direct Cost Recovery

6.A.II. - Parks and Recreation Cost Recovery

REF #	SERVICE	DIRECT COSTS			REVENUES	DIRECT COST RECOVERY
		PROGRAM COST	FULL TIME COST	TOTAL		
S-001	Preschool	\$55,055	\$78,127	\$133,182	\$77,395	58.1%
S-002	Youth Programs/Classes	\$54,426	\$28,023	\$82,449	\$32,553	39.5%
S-003	Adult Programs/Classes	\$14,589	\$15,573	\$30,162	\$31,270	103.7%
S-004	Adult Sports	\$35,423	\$24,054	\$59,477	\$43,538	73.2%
S-005	Camps - Youth/Preschool	\$119,076	\$50,709	\$169,785	\$184,730	108.8%
S-006	Childcare	\$60,423	\$21,414	\$81,837	\$11,008	13.5%
S-007	Group Fitness	\$104,958	\$15,859	\$120,817	\$58,961	48.8%
S-008	Session Fitness	\$8,397	\$5,295	\$13,692	\$32,739	239.1%
S-009	Personal Training	\$52,408	\$10,587	\$62,995	\$61,954	98.3%
S-010	Fitness Floor	\$119,275	\$52,758	\$172,033	\$597,938	347.6%
S-011	Silver Sneaker Fitness	\$46,209	\$10,959	\$57,168	\$51,298	89.7%
SUBTOTAL - PROGRAMS		\$670,238	\$313,359	\$983,597	\$1,183,384	120.3%

PROGRAM COSTS ARE PART TIME COSTS (INCLUDING BENEFITS) AND DIRECT OPERATING EXPENSES, INCLUDING POOL LIFEGUARD COSTS.
FULL TIME COSTS ARE DIRECT FULL TIME SALARIES AND BENEFITS

Direct and Facility Cost Recovery

REF #	SERVICE	DIRECT COSTS			FACILITY MGMT/STAFF COST	FACILITY/ FIELD MAINT COST	REVENUES	DIRECT/ FACIL/FIELD COST RECOVERY
		PROGRAM COST	FULL TIME COST	TOTAL				
S-001	Preschool	\$55,055	\$78,127	\$133,182	\$51,080	\$148,929	\$77,395	23.2%
S-002	Youth Programs/Classes	\$54,426	\$28,023	\$82,449	\$17,815	\$51,938	\$32,553	21.4%
S-003	Adult Programs/Classes	\$14,589	\$15,573	\$30,162	\$31,140	\$92,544	\$31,270	20.3%
S-004	Adult Sports	\$35,423	\$24,054	\$59,477	\$5,618	\$16,378	\$43,538	53.4%
S-005	Camps - Youth/Preschool	\$119,076	\$50,709	\$169,785	\$21,733	\$84,270	\$184,730	67.0%
S-006	Childcare	\$60,423	\$21,414	\$81,837	\$12,097	\$35,242	\$11,008	8.5%
S-007	Group Fitness	\$104,958	\$15,859	\$120,817	\$26,145	\$76,117	\$58,961	26.4%
S-008	Session Fitness	\$8,397	\$5,295	\$13,692	\$8,168	\$23,814	\$32,739	71.7%
S-009	Personal Training	\$52,408	\$10,587	\$62,995	\$32	\$97	\$61,954	98.1%
S-010	Fitness Floor	\$119,275	\$52,758	\$172,033	\$12,557	\$37,672	\$597,938	269.0%
S-011	Silver Sneaker Fitness	\$46,209	\$10,959	\$57,168	\$17,374	\$45,715	\$51,298	42.7%
SUBTOTAL - PROGRAMS		\$670,238	\$313,359	\$983,597	\$203,759	\$612,716	\$1,183,384	65.7%

PROGRAM COSTS ARE PART TIME COSTS (INCLUDING BENEFITS) AND DIRECT OPERATING EXPENSES, INCLUDING POOL LIFEGUARD COSTS.

FULL TIME COSTS ARE DIRECT FULL TIME SALARIES AND BENEFITS

FACILITY MANAGEMENT/STAFFING COSTS INCLUDE GENERAL FACILITY STAFFING

FACILITY/FIELD MAINTENANCE COSTS INCLUDE FACILITY MAINTENANCE, FIELD MAINTENANCE, FACILITY REPLACEMENT, AND BUS REPLACEMENT AND FUEL.

Recreation Cost Study

Total Cost Recovery

6.A.II. - Parks and Recreation Cost Recovery

REF #	SERVICE	DIRECT COSTS			FACILITY MGMT/STAFF COST	FACILITY/ FIELD MAINT COST	INDIRECT COSTS	TOTL COSTS	REVENUES	DIRECT COST RECOV.	DIRECT/ FACIL/ FIELD COST RECOV.	TOTAL COST RECOV.
		PROGRAM COST	FULL TIME COST	TOTAL								
S-001	Preschool	\$55,055	\$78,127	\$133,182	\$51,080	\$148,929	\$31,505	\$364,696	\$77,395	58.1%	23.2%	21.2%
S-002	Youth Programs/Classes	\$54,426	\$28,023	\$82,449	\$17,815	\$51,938	\$13,986	\$166,188	\$32,553	39.5%	21.4%	19.6%
S-003	Adult Programs/Classes	\$14,589	\$15,573	\$30,162	\$31,140	\$92,544	\$6,181	\$160,027	\$31,270	103.7%	20.3%	19.5%
S-004	Adult Sports	\$35,423	\$24,054	\$59,477	\$5,618	\$16,378	\$9,428	\$90,901	\$43,538	73.2%	53.4%	47.9%
S-005	Camps - Youth/Preschool	\$119,076	\$50,709	\$169,785	\$21,733	\$84,270	\$40,427	\$316,215	\$184,730	108.8%	67.0%	58.4%
S-006	Childcare	\$60,423	\$21,414	\$81,837	\$12,097	\$35,242	\$23,407	\$152,583	\$11,008	13.5%	8.5%	7.2%
S-007	Group Fitness	\$104,958	\$15,859	\$120,817	\$26,145	\$76,117	\$34,369	\$257,448	\$58,961	48.8%	26.4%	22.9%
S-008	Session Fitness	\$8,397	\$5,295	\$13,692	\$8,168	\$23,814	\$3,707	\$49,381	\$32,739	239.1%	71.7%	66.3%
S-009	Personal Training	\$52,408	\$10,587	\$62,995	\$32	\$97	\$17,718	\$80,842	\$61,954	98.3%	98.1%	76.6%
S-010	Fitness Floor	\$119,275	\$52,758	\$172,033	\$12,557	\$37,672	\$35,161	\$257,423	\$597,938	347.6%	269.0%	232.3%
S-011	Silver Sneaker Fitness	\$46,209	\$10,959	\$57,168	\$17,374	\$45,715	\$30,865	\$151,122	\$51,298	89.7%	42.7%	33.9%
SUBTOTAL - PROGRAMS		\$670,238	\$313,359	\$983,597	\$203,759	\$612,716	\$246,754	\$2,046,826	\$1,183,384	120.3%	65.7%	57.8%

PROGRAM COSTS ARE PART TIME COSTS (INCLUDING BENEFITS) AND DIRECT OPERATING EXPENSES, INCLUDING POOL LIFEGUARD COSTS.

FULL TIME COSTS ARE DIRECT FULL TIME SALARIES AND BENEFITS

FACILITY MANAGEMENT/STAFFING COSTS INCLUDE GENERAL FACILITY STAFFING

FACILITY/FIELD MAINTENANCE COSTS INCLUDE FACILITY MAINTENANCE, FIELD MAINTENANCE, FACILITY REPLACEMENT, AND BUS REPLACEMENT AND FUEL.

INDIRECT COSTS INCLUDES DEPT OVERHEAD

Recreation Cost Study

Program Level Total Cost Recovery

SERVICE	DIRECT COSTS			FACILITY MGMT/ STAFF COST	FACILITY/ FIELD MAINT COST	INDIRECT COSTS	TOTAL COSTS	REVENUES	DIRECT COST RECOV.	DIRECT/ FACIL/ FIELD COST RECOV.	TOTL COST RECOV.
	PROGRAM COST	FULL TIME COST	TOTAL								
RECREATION PROGRAMS	\$670,238	\$313,359	\$983,597	\$203,759	\$612,716	\$246,754	\$2,046,826	\$1,183,384	120.3%	65.7%	57.8%
AQUATICS	\$498,088	\$41,581	\$539,669	\$174,653	\$570,319	\$28,263	\$1,312,904	\$761,620	141.1%	59.3%	58.0%
SENIORS	\$186,261	\$158,517	\$344,778	\$65,991	\$151,412	\$248,300	\$810,481	\$118,859	34.5%	21.1%	14.7%
RENTALS	\$9,236	\$49,167	\$58,403	\$84,482	\$409,580	\$20,353	\$572,818	\$216,804	371.2%	39.2%	37.8%
EVENTS	\$105,448	\$135,165	\$240,613	\$15,759	\$46,119	\$70,517	\$373,008	\$85,007	35.3%	28.1%	22.8%
GRAND TOTAL	\$1,469,272	\$697,788	\$2,167,060	\$544,644	\$1,790,146	\$614,187	\$5,116,037	\$2,365,674	109.2%	52.5%	46.2%

PROGRAM COSTS ARE PART TIME COSTS (INCLUDING BENEFITS) AND DIRECT OPERATING EXPENSES, INCLUDING POOL LIFEGUARD COSTS.

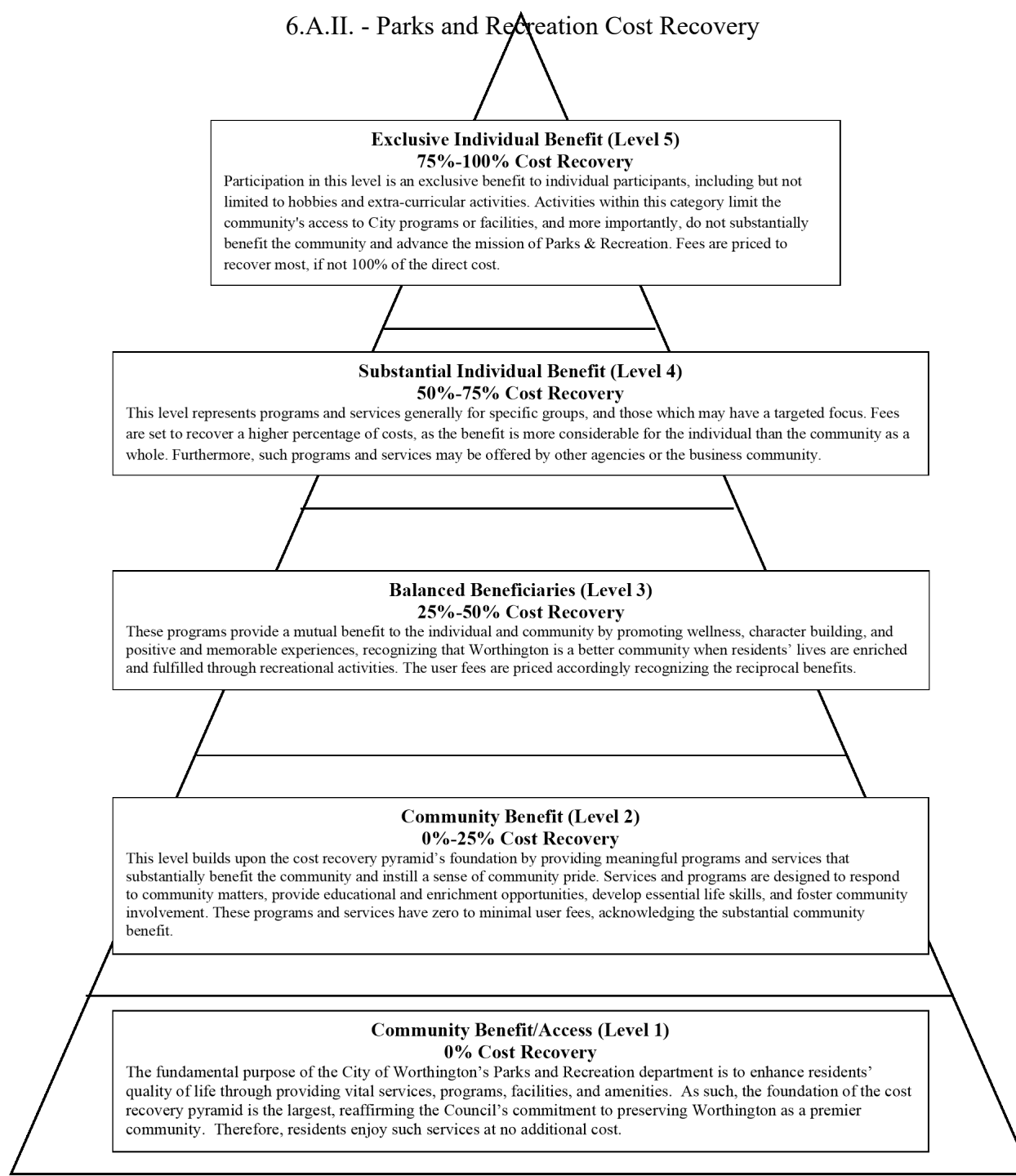
FULL TIME COSTS ARE DIRECT FULL TIME SALARIES AND BENEFITS

FACILITY MANAGEMENT/STAFFING COSTS INCLUDE GENERAL FACILITY STAFFING

FACILITY/FIELD MAINTENANCE COSTS INCLUDE FACILITY MAINTENANCE, FIELD MAINTENANCE, FACILITY REPLACEMENT, AND BUS REPLACEMENT AND FUEL.

INDIRECT COSTS INCLUDES DEPT OVERHEAD

6.A.II. - Parks and Recreation Cost Recovery



Recreation Cost Study

Level 1 - Community Benefit/Access

Community Benefit/Access (Level 1)

0% Cost Recovery

The fundamental purpose of the City of Worthington's Parks and Recreation department is to **enhance residents' quality of life** through providing vital services, programs, facilities, and amenities. As such, the foundation of the cost recovery pyramid is the largest, reaffirming the Council's commitment to preserving Worthington as a premier community. Therefore, residents enjoy such services at no additional cost.

Recreation Cost Study

Level 2 - Community Benefit

Community Benefit (Level 2)

0%-25% Cost Recovery

This level builds upon the cost recovery pyramid's foundation by providing meaningful programs and services that **substantially benefit the community** and instill a sense of community pride. Services and programs are designed to respond to community matters, provide educational and enrichment opportunities, develop essential life skills, and foster community involvement. These programs and services have zero to minimal user fees, acknowledging the substantial community benefit.

Recreation Cost Study

Level 3 – Balanced Beneficiaries

Balanced Beneficiaries (Level 3)

25%-50% Cost Recovery

These programs provide a **mutual benefit to the individual and community** by promoting wellness, character building, and positive and memorable experiences, recognizing that Worthington is a better community when residents' lives are enriched and fulfilled through recreational activities. The user fees are priced accordingly recognizing the reciprocal benefits.

Recreation Cost Study

Level 4 – Substantial Individual Benefit

Substantial Individual Benefit (Level 4)

50%-75% Cost Recovery

This level represents programs and services generally for specific groups, and those which may have a targeted focus. Fees are set to recover a higher percentage of costs, as **the benefit is more considerable for the individual than the community as a whole**. Furthermore, such programs and services may be offered by other agencies or the business community.

Recreation Cost Study

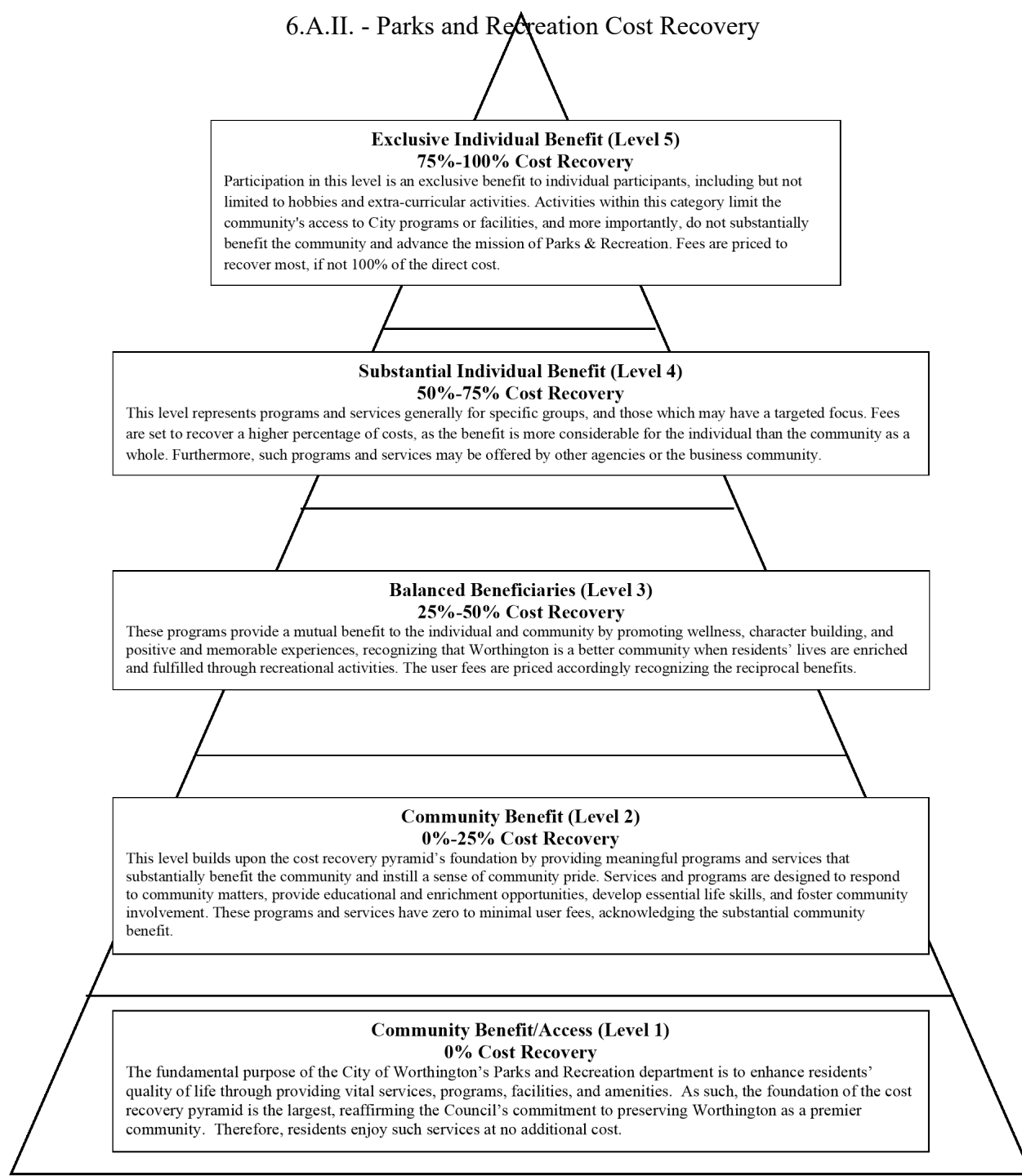
Level 5 – Exclusive Individual Benefit

Exclusive Individual Benefit (Level 5)

75%-100% Cost Recovery

Participation in this level is an **exclusive benefit to individual participants**, including but not limited to hobbies and extra-curricular activities. Activities within this category limit the community's access to City programs or facilities, and more importantly, do not substantially benefit the community and advance the mission of Parks & Recreation. Fees are priced to recover most, if not 100% of the direct cost.

6.A.II. - Parks and Recreation Cost Recovery



Recreation Cost Study

Program Level Total Cost Recovery

SERVICE	DIRECT COSTS			FACILITY MGMT/ STAFF COST	FACILITY/ FIELD MAINT COST	INDIRECT COSTS	TOTAL COSTS	REVENUES	DIRECT COST RECOV.	DIRECT/ FACIL/ FIELD COST RECOV.	TOTL COST RECOV.
	PROGRAM COST	FULL TIME COST	TOTAL								
RECREATION PROGRAMS	\$670,238	\$313,359	\$983,597	\$203,759	\$612,716	\$246,754	\$2,046,826	\$1,183,384	120.3%	65.7%	57.8%
AQUATICS	\$498,088	\$41,581	\$539,669	\$174,653	\$570,319	\$28,263	\$1,312,904	\$761,620	141.1%	59.3%	58.0%
SENIORS	\$186,261	\$158,517	\$344,778	\$65,991	\$151,412	\$248,300	\$810,481	\$118,859	34.5%	21.1%	14.7%
RENTALS	\$9,236	\$49,167	\$58,403	\$84,482	\$409,580	\$20,353	\$572,818	\$216,804	371.2%	39.2%	37.8%
EVENTS	\$105,448	\$135,165	\$240,613	\$15,759	\$46,119	\$70,517	\$373,008	\$85,007	35.3%	28.1%	22.8%
GRAND TOTAL	\$1,469,272	\$697,788	\$2,167,060	\$544,644	\$1,790,146	\$614,187	\$5,116,037	\$2,365,674	109.2%	52.5%	46.2%

PROGRAM COSTS ARE PART TIME COSTS (INCLUDING BENEFITS) AND DIRECT OPERATING EXPENSES, INCLUDING POOL LIFEGUARD COSTS.

FULL TIME COSTS ARE DIRECT FULL TIME SALARIES AND BENEFITS

FACILITY MANAGEMENT/STAFFING COSTS INCLUDE GENERAL FACILITY STAFFING

FACILITY/FIELD MAINTENANCE COSTS INCLUDE FACILITY MAINTENANCE, FIELD MAINTENANCE, FACILITY REPLACEMENT, AND BUS REPLACEMENT AND FUEL.

INDIRECT COSTS INCLUDES DEPT OVERHEAD

City of Worthington

Next Steps

- Refer the Study and its results to the Parks and Recreation Commission.
- Direct the PRC and staff to develop recommendations for program placement on the pyramid.
- The PRC and staff will return to the City Council with these recommendations along with how programs currently are placed on the pyramid based on current recovery levels.
- Based on Council review, adopt pyramid structure as a policy for cost recovery for Parks and Recreation.

**Parks & Recreation
Cost of Services Study
for the
City of Worthington**

NOVEMBER 2019

Prepared by:

Revenue & Cost Specialists, LLC

**1519 East Chapman Ave, Suite C
Fullerton, CA 92831**

www.revenuecost.com

(714) 992-9020

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EXECUTIVE SUMMARY

This Recreation Cost Study details the costs of providing Recreation services in the City of Worthington. This report will detail the costs of providing these services, both direct and indirect, and will detail current program cost recovery. Due to the various demands made of the City, it is essential that the City Council and management have complete information upon which to assess fees charged to the public for services provided.

TYPES OF COSTS

Salaries and Wages. City government is in fact a service industry, therefore it is natural that salaries make up the largest single element of cost in most services.

Employee Fringe Benefits. Since the annual time of an employee has been fully allocated to service centers, fringe benefit costs also must be included. These costs are current operating expenses and are included in the City's Annual Budget. Fringe benefit costs were taken into consideration by salaried personnel employed by the City.

Maintenance and Operation Costs. All maintenance and operation costs, including non-personnel expenses such as professional services, insurance, operating supplies, etc., were derived from the 2018-2019 Council-approved budget and allocated via percentages or through actual allocation to each of the service centers identified in a department or division.

Overhead Costs. Overhead is a well established and necessary expense item in government, and government is no different than a good corporation -- the axiom "Buy good management" should prevail in government corporations. RCS did not allocate City Overhead in this Report but did allocate departmental and divisional overhead

Departmental and/or Divisional Overhead is usually allocations of the department head departmental administrative staff, or the division managers. Again, the purpose of these services is to insure the smooth functioning of the department and not to provide an end-user service to the public.

RCS also allocated other indirect costs for:

- Facility Management and Staffing
- Facility Maintenance and Replacement
- Field Maintenance
- Bus Replacement and Fuel

City of Worthington Recreation Cost Study

FINDINGS

As anticipated, the findings below suggest that a subsidy level exists for recreation activities – an amount that varies depending upon whether one considers direct versus indirect costs. The definition of what is included in each cost category is detailed in the glossary following this Executive Summary.

	REVENUES	EXPENSES	SUBSIDY	CURRENT RECOV %	
<u>RECREATION PROGRAMS</u>					
DIRECT PROGRAM EXPENSES		\$983,597		120.3%	DIRECT
INDIRECT EXPENSES		\$246,754			
FACILITY EXPENSES		\$816,475			
TOTAL	\$1,183,384	\$2,046,826	\$863,442	57.8%	TOTAL
<u>AQUATICS PROGRAMS</u>					
DIRECT PROGRAM EXPENSES		\$539,669		141.1%	DIRECT
INDIRECT EXPENSES		\$28,756			
FACILITY EXPENSES		\$744,972			
TOTAL	\$761,620	\$1,312,904	\$551,284	58.0%	TOTAL
<u>SENIOR PROGRAMS</u>					
DIRECT PROGRAM EXPENSES		\$344,778		34.5%	DIRECT
INDIRECT EXPENSES		\$248,300			
FACILITY EXPENSES		\$217,403			
TOTAL	\$118,859	\$810,481	\$691,622	14.7%	TOTAL
<u>RENTALS</u>	\$216,804	\$572,818	\$356,014	37.8%	TOTAL
<u>EVENTS</u>	\$85,007	\$373,008	\$288,001	22.8%	TOTAL

City of Worthington Recreation Cost Study

This report recommends that Recreation cost recovery goals be set as a percentage of either direct costs, direct/facility/field costs, or total costs. The practice of setting recovery goals based on direct costs is quite common in local government operations, not because indirect costs do not exist and are not important, but rather to ensure that the cost recovery goals remain relevant, market competitive and are easily reproducible. But whichever costs the goals are set against it is important that those goals be realistic.

Given the above mentioned observations, much remains to consider in evaluating price and costing levels in this sensitive service area – considerations that are further detailed below.

By their nature, recreation services are highly market driven and subject to a variety of external factors including consumer demand, location, facility amenities, demographics, and competing service providers. Adjustments in fees can arguably have a significant impact on consumer demand given a variety of elasticity factors that may be in play. This comment does not imply that additional revenues are unavailable but makes the case that fee levels are best set at the delivery point based on a flexible and market based pricing model. It also suggests that recreation performance levels might be best set at a macro level, rather than at the individual program level, to allow for optimal marketing and program pricing flexibility.

In pondering these cost results, the reader would be well served to consider the following observations common to Recreation services.

General Methodology Assumptions

The methodology generally used in developing service center revenue/cost computations, as has been done in this study, is founded on key assumptions:

Firstly, service volumes are fairly constant and void of wide fluctuations in consumer patronage from year to year.

Secondly, consumers have come to accept the economic value of continuing to use the identified service at a value that equates to the cost of providing the service.

Recreation service fees are influenced by two factors generally not a factor in the delivery of other City services - marketing and social policy.

Marketing

Given that these services are highly market sensitive and financed mostly by discretionary

City of Worthington Recreation Cost Study

income, a special burden is placed on program managers to innovate and promote attendance. Those who run these programs know too well the need to convince customers of the value added features of their services. Their market is unforgiving. If fees are set too high, attendance and consequently revenues will drop. On the other hand, establishing fee levels artificially low will result in a flood of demand beyond resource capabilities.

Pricing

If priced strictly at average cost, fee increases can result in reduced participation leading to additional reactionary price increases and further losses in patronage. As such, prices for recreation services must be set carefully. The potential number of target customers should be estimated as part of an aggressive program marketing those services at determined price levels. Some important considerations in setting pricing follow:

- Has a marketing study been performed?
- Have programs been selected for their popularity?
- Do City programs compete with offerings made by other agencies, organizations, or private businesses who can supply the program at less cost?
- Is there a less costly way for the City to supply the service?
- Has sufficient money been budgeted to advertise the program adequately and how is the number of participants affected by the level of advertising?
- What costs would NOT be incurred or REMAIN were the program not to be offered?
- What is the cost of adding one more participant; of opening one more section of the activity?
- Are participants polled for their reaction to the offering, the instructor, the facility, and for their ideas for possible programs and the amounts that they are willing to pay?
- Are some facilities more costly to operate than others? What are the costs of electricity, water, gas, janitorial, maintenance, telephone, vandalism, and the like for each facility?
- How do existing facilities compare to those provided by the competition in creating either a price advantage or disadvantage?

City of Worthington Recreation Cost Study

- Has the clientele of the activity been defined allowing the City to understand the social purpose in subsidizing the activity?

A number of these issues have already been addressed by City staff and are merely presented to illustrate the issues involved in operating such services.

In determining what should be charged for services it is ultimately the responsibility of recreation professionals to recommend a combination of decreased costs, increased participation and fee adjustments needed to meet the degree of recovery that is ultimately determined by City Council.

Social Policy

City Council should develop a conscious policy as to which programs and service centers should be subsidized with tax monies in promoting social benefit, and to what extent. It may well be that some level of subsidy for many of the services identified in this group not only is necessary, but also appropriate. If that is deemed to be the case, subsidy levels can be set as part of a budgetary or programmatic policy statement. These policy statements can also explicitly describe the social reasoning involved in the decision-making process.

To assist the City Council in this goal, City staff has developed a Community Benefit Pyramid which can be used to categorize each current program based on the amount of community benefit it provides. Subsidy ranges are set accordingly for each level of the pyramid. This subsidy range will then be used by staff as a policy tool to determine the individual fees for the various programs.

Achieving & Tracking Social Goals

In many of the cities studied by RCS, there is a general lack of meaningful statistics useful in measuring participation in subsidized recreation activities. The City should actively develop a mechanism for obtaining such important data, especially if a program is benefitting from subsidy levels. In this way taxpayers and their elected body can know exactly who and how many participants have been served by the City's social policy and justify the diversion of tax dollars from other vital services, such as safety, maintenance, and infrastructure improvements.

Discounts & Exemptions: The provision of scholarships and exemptions to disadvantaged youths and seniors is a viable and appropriate alternative to reducing fees to the entire community and should be considered in the fee setting process.

City of Worthington Recreation Cost Study

Facility and Field Rental Charges: Comparing the cost of renting a City facility or field with the cost of renting an alternative, but similar, facility or field is an easy way to determine whether the marketplace will tolerate an increase in City rental rates.

Conclusion

City staff and the City Council may wish to ponder the marketing criteria set out above and review the cost figures provided herein. It may well be the case that additional revenues can be generated if the marketplace permits it. In setting fiscal goals for such services, it is recommended that financial targets be established at the macro (Department or Major Program) level to allow for maximum price adaptability at the minor program and class level. That being said, monitoring and reporting performance at the targeted level is critical in assessing class/program viability as a bias for properly allocating resources to the most financially and socially productive activities.

The data and findings in this Study are meant to provide meaningful information for the City to make decisions about the subsidy and fee levels for recreation services provided by the City. This would also provide far more equity between taxpayers and fee-payers, as well as fairness between property-related and non property-related services.

Appendix A – Summary of Recreation Services

Appendix B – Service Center Worksheets matched with Cost Detail Worksheets

City of Worthington Recreation Cost Study

GLOSSARY OF COST DETAILS

Direct Program Costs

These costs include part time salaries and benefits spent directly working on the service. It also includes direct operating supplies for a program, such as materials and services. It also includes the lifeguards and pool management for the Aquatic services. This cost is allocated to each service by a combination of square footage used and hours used of each service at each facility.

Direct Full Time Costs

These costs include full time salaries and benefits spent directly working on the service.

Facility Management and Staffing Costs

These costs include each service's proportionate share of the staffing and management of each facility. This includes front counter staff and general management of each facility. This cost is allocated to each service by a combination of square footage used and hours used of each service at each facility.

Facility/Field Maintenance and Replacement Costs

These costs include each service's proportionate share of the maintenance cost of each facility or field. This cost includes staffing costs, as well as supplies, services, and utilities. Also included in these costs are the replacement cost for each facility. These costs are determined by estimating the total replacement cost and amortizing that cost over a 50 year life to determine an annual replacement value. The combination of these costs is then allocated to each service by a combination of square footage used and hours used of each service at each facility. The field maintenance costs are allocated by hours used at each field.

Also included here where appropriate are the bus fuel and replacement costs, which are allocated based on actual usage.

Indirect Costs

These costs are for departmental administration, which includes general management and supervision of the department, graphics & social media, marketing & outreach, as well as divisional management. These costs are allocated to each service based on salaries.

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APPENDIX A
SUMMARY
OF
RECREATION SERVICES

6.A.II. - Parks and Recreation Cost Recovery

CITY OF WORTHINGTON SUMMARY OF RECREATION SERVICES FISCAL YEAR 2018-2019

REF #	SERVICE	DIRECT COSTS			FACILITY MGMT/STAFF COST	FACILITY/ FIELD MAINT COST	INDIRECT COSTS	TOTAL COSTS	REVENUES	DIRECT COST RECOVERY	DIRECT/ FACIL/FIELD COST RECOVERY	TOTAL COST RECOVERY
		PROGRAM COST	FULL TIME COST	TOTAL								
S-001	Preschool	\$55,055	\$78,127	\$133,182	\$51,080	\$148,929	\$31,505	\$364,696	\$77,395	58.1%	23.2%	21.2%
S-002	Youth Programs/Classes	\$54,426	\$28,023	\$82,449	\$17,815	\$51,938	\$13,986	\$166,188	\$32,553	39.5%	21.4%	19.6%
S-003	Adult Programs/Classes	\$14,589	\$15,573	\$30,162	\$31,140	\$92,544	\$6,181	\$160,027	\$31,270	103.7%	20.3%	19.5%
S-004	Adult Sports	\$35,423	\$24,054	\$59,477	\$5,618	\$16,378	\$9,428	\$90,901	\$43,538	73.2%	53.4%	47.9%
S-005	Camps - Youth/Preschool	\$119,076	\$50,709	\$169,785	\$21,733	\$84,270	\$40,427	\$316,215	\$184,730	108.8%	67.0%	58.4%
S-006	Childcare	\$60,423	\$21,414	\$81,837	\$12,097	\$35,242	\$23,407	\$152,583	\$11,008	13.5%	8.5%	7.2%
S-007	Group Fitness	\$104,958	\$15,859	\$120,817	\$26,145	\$76,117	\$34,369	\$257,448	\$58,961	48.8%	26.4%	22.9%
S-008	Session Fitness	\$8,397	\$5,295	\$13,692	\$8,168	\$23,814	\$3,707	\$49,381	\$32,739	239.1%	71.7%	66.3%
S-009	Personal Training	\$52,408	\$10,587	\$62,995	\$32	\$97	\$17,718	\$80,842	\$61,954	98.3%	98.1%	76.6%
S-010	Fitness Floor	\$119,275	\$52,758	\$172,033	\$12,557	\$37,672	\$35,161	\$257,423	\$597,938	347.6%	269.0%	232.3%
S-011	Silver Sneaker Fitness	\$46,209	\$10,959	\$57,168	\$17,374	\$45,715	\$30,865	\$151,122	\$51,298	89.7%	42.7%	33.9%
SUBTOTAL - PROGRAMS		\$670,238	\$313,359	\$983,597	\$203,759	\$612,716	\$246,754	\$2,046,826	\$1,183,384	120.3%	65.7%	57.8%
S-012	Swim Lessons	\$48,474	\$39,938	\$88,412	\$15,675	\$51,199	\$11,852	\$167,138	\$157,834	178.5%	101.6%	94.4%
S-013	Private Swim Lessons	\$18,346	\$1,643	\$19,989	\$2,375	\$7,766	\$3,973	\$34,103	\$19,320	96.7%	64.1%	56.7%
S-014	Water Aerobics	\$57,058	\$0	\$57,058	\$7,386	\$24,123	\$11,196	\$99,763	\$39,518	69.3%	44.6%	39.6%
S-015	Silver Sneakers Aquatics Classes	\$4,857	\$0	\$4,857	\$222	\$729	\$1,242	\$7,050	\$1,875	38.6%	32.3%	26.6%
S-016	Open Swim	\$369,353	\$0	\$369,353	\$148,995	\$486,502	\$0	\$1,004,850	\$543,073	147.0%	54.0%	54.0%
SUBTOTAL - AQUATICS		\$498,088	\$41,581	\$539,669	\$174,653	\$570,319	\$28,263	\$1,312,904	\$761,620	141.1%	59.3%	58.0%
S-017	Griswold Day Trips	\$75,761	\$29,432	\$105,193	\$0	\$13,157	\$49,413	\$167,763	\$46,421	44.1%	39.2%	27.7%
S-018	Griswold Overnight Trips	\$39	\$29,441	\$29,480	\$220	\$434	\$33,767	\$63,901	\$3,303	11.2%	11.0%	5.2%
S-019	Griswold Programs/Classes	\$66,576	\$30,432	\$97,008	\$39,772	\$86,442	\$76,022	\$299,244	\$6,317	6.5%	2.8%	2.1%
S-020	Griswold Session Fitness	\$8,397	\$22,602	\$30,999	\$18,607	\$36,771	\$28,356	\$114,733	\$42,224	136.2%	48.9%	36.8%
S-021	Griswold Personal Fitness	\$0	\$27,399	\$27,399	\$1,664	\$3,289	\$31,421	\$63,773	\$2,949	10.8%	9.1%	4.6%
S-022	Griswold Fitness Room	\$35,489	\$5,648	\$41,137	\$5,728	\$11,319	\$13,769	\$71,953	\$14,578	35.4%	25.1%	20.3%
S-023	Adult Golf League	\$0	\$13,562	\$13,562	\$0	\$0	\$15,552	\$29,114	\$3,067	22.6%	22.6%	10.5%
SUBTOTAL - SENIORS		\$186,261	\$158,517	\$344,778	\$65,991	\$151,412	\$248,300	\$810,481	\$118,859	34.5%	21.1%	14.7%
S-024	Pool Rental	\$3,617	\$0	\$3,617	\$272	\$255	\$1,044	\$5,188	\$5,925	163.8%	143.0%	114.2%
S-025	Facility Rental	\$5,619	\$40,277	\$45,896	\$84,210	\$237,054	\$17,168	\$384,328	\$138,109	300.9%	37.6%	35.9%
S-026	Field Rental	\$0	\$6,975	\$6,975	\$0	\$172,271	\$1,685	\$180,931	\$61,489	881.6%	34.3%	34.0%
S-027	Park Rental	\$0	\$1,915	\$1,915	\$0	\$0	\$456	\$2,371	\$11,281	589.1%	589.1%	475.8%
SUBTOTAL - RENTALS		\$9,236	\$49,167	\$58,403	\$84,482	\$409,580	\$20,353	\$572,818	\$216,804	371.2%	39.2%	37.8%
S-028	City Special Events	\$77,977	\$104,420	\$182,397	\$11,118	\$36,660	\$39,966	\$270,141	\$81,636	44.8%	35.5%	30.2%
S-029	Community Special Events	\$24,973	\$5,834	\$30,807	\$1,963	\$4,077	\$1,980	\$38,827	\$0	0.0%	0.0%	0.0%
S-030	Griswold Special Events	\$2,498	\$24,911	\$27,409	\$2,678	\$5,382	\$28,571	\$64,040	\$3,371	12.3%	9.5%	5.3%
SUBTOTAL - EVENTS		\$105,448	\$135,165	\$240,613	\$15,759	\$46,119	\$70,517	\$373,008	\$85,007	35.3%	28.1%	22.8%
GRAND TOTAL		\$1,469,272	\$697,788	\$2,167,060	\$544,644	\$1,790,146	\$614,187	\$5,116,037	\$2,365,674	109.2%	52.5%	46.2%

PROGRAM COSTS ARE PART TIME COSTS (INCLUDING BENEFITS) AND DIRECT OPERATING EXPENSES, INCLUDING POOL LIFEGUARD COSTS.

FULL TIME COSTS ARE DIRECT FULL TIME SALARIES AND BENEFITS

FACILITY MANAGEMENT/STAFFING COSTS INCLUDE GENERAL FACILITY STAFFING

FACILITY/FIELD MAINTENANCE COSTS INCLUDE FACILITY MAINTENANCE, FIELD MAINTENANCE, FACILITY REPLACEMENT, AND BUS REPLACEMENT AND FUEL.

INDIRECT COSTS INCLUDES DEPT OVERHEAD

APPENDIX B

REVENUE AND COST
SUMMARY WORKSHEETS
Matched With
COST DETAIL WORKSHEETS

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE PRESCHOOL		REFERENCE NO. S-001	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing preschool activity programs for three to five year old children			
CURRENT FEE STRUCTURE Kidstuff (33 weeks): Resident - \$720 Non-Resident - \$792 Kidstuff Afternoon Superstars (33 weeks): Res - \$944 Non-Res - \$1,016 Kidstuff Superstars (33 weeks): Resident - \$840 Non-Resident - \$912 Youngstars (30 weeks): Resident - \$350 Non-Resident - \$400			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$62.67		TOTAL REVENUE: \$77,395	
UNIT COST: \$295.30		TOTAL COST: \$364,696	
UNIT PROFIT (SUBSIDY): \$(232.63)		TOTAL PROFIT (SUBSIDY): \$(287,301)	
TOTAL UNITS: 1,235		PCT. COST RECOVERY: 21.22%	
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE PRESCHOOL				REFERENCE NO. S-001		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 1,235		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER	REC. SUPV. - GENERAL	30% - Sept-May	0.30	\$25.62	1,235	\$31,641
COMMUNITY CENTER	REC. SUPV. - PRESCHOOL	62% - Sept-May	0.63	\$52.94	1,235	\$65,381
COMMUNITY CENTER		11% Staff Supp	0.00	\$41.36	1,235	\$51,080
COMMUNITY CENTER		Program Supplies	0.00	\$4.68	1,235	\$5,780
COMMUNITY CENTER		11% Fac Maint	0.00	\$120.59	1,235	\$148,929
RECREATION PROG.	PART TIME GEN INSTRUCT	20% Of \$175,341	1.72	\$43.39	1,235	\$53,587
RECREATION PROG.	PART TIME SPEC INSTRUCT	1% Of \$177,039	0.07	\$2.19	1,235	\$2,705
RECREATION PROG.		Programming	0.00	\$4.53	1,235	\$5,595
		TYPE SUBTOTAL	2.72	\$295.30		\$364,696
		TOTALS	2.72	\$295.30		\$364,696

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE YOUTH PROGRAMS/CLASSES		REFERENCE NO. S-002	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing various preschool and youth programs and classes for children aged three to fifteen years old.			
CURRENT FEE STRUCTURE Various resident and non-resident fees depending on the program or class.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$57.21	TOTAL REVENUE:	\$32,553
UNIT COST:	\$292.07	TOTAL COST:	\$166,188
UNIT PROFIT (SUBSIDY):	\$(234.86)	TOTAL PROFIT (SUBSIDY):	\$(133,635)
TOTAL UNITS:	569	PCT. COST RECOVERY:	19.59%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE YOUTH PROGRAMS/CLASSES				REFERENCE NO. S-002		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 569		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER	REC. SUPV. - GENERAL	25% - Sept-May	0.55	\$46.33	569	\$26,362
COMMUNITY CENTER	REC. SUPV. - PRESCHOOL	8% - Sept-May	0.18	\$14.83	569	\$8,438
COMMUNITY CENTER		4% Staff Supp	0.00	\$31.31	569	\$17,815
COMMUNITY CENTER		4% Fac Maint	0.00	\$91.28	569	\$51,938
COMMUNITY CENTER		Program Supplies	0.00	\$11.40	569	\$6,487
RECREATION PROG.	PART TIME GEN INSTRUCT	7% Of \$175,341	1.30	\$32.96	569	\$18,754
RECREATION PROG.	PART TIME SUPPORT STAFF	12% Of \$73,046	1.27	\$23.55	569	\$13,400
RECREATION PROG.		Programming	0.00	\$36.90	569	\$20,996
RECREATION PROG.		Program Supplies	0.00	\$3.51	569	\$1,997
		TYPE SUBTOTAL	3.30	\$292.07		\$166,188
TOTALS			3.30	\$292.07		\$166,188

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE ADULT PROGRAMS/CLASSES		REFERENCE NO. S-003	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing various adult programs and classes to the community.			
CURRENT FEE STRUCTURE Various resident and non-resident fees depending on the program or class.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$47.96	TOTAL REVENUE:	\$31,270
UNIT COST:	\$245.44	TOTAL COST:	\$160,027
UNIT PROFIT (SUBSIDY):	\$(197.48)	TOTAL PROFIT (SUBSIDY):	\$(128,757)
TOTAL UNITS:	652	PCT. COST RECOVERY:	19.54%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE ADULT PROGRAMS/CLASSES				REFERENCE NO. S-003		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 652		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER	REC. SUPV. - PRESCHOOL	15% - Sept-May	0.29	\$24.26	652	\$15,818
COMMUNITY CENTER	REC. SUPV. - PRESCHOOL	10% - June-Aug	0.06	\$5.39	652	\$3,514
COMMUNITY CENTER		7% Staff Supp	0.00	\$47.76	652	\$31,140
COMMUNITY CENTER		Program Supplies	0.00	\$1.22	652	\$795
COMMUNITY CENTER		7% Fac Maint	0.00	\$139.24	652	\$90,784
RECREATION PROG.	PART TIME GEN INSTRUCT	1% Of \$175,341	0.16	\$4.11	652	\$2,680
RECREATION PROG.	PART TIME SPEC INSTRUCT	3% Of \$177,039	0.41	\$12.45	652	\$8,117
RECREATION PROG.		Programming	0.00	\$8.31	652	\$5,418
SENIOR CITIZEN PROG.		7.5% Bus Fuel/Repl	0.00	\$2.70	652	\$1,760
		TYPE SUBTOTAL	0.92	\$245.44		\$160,027
TOTALS			0.92	\$245.44		\$160,027

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE ADULT SPORTS		REFERENCE NO. S-004	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing adult sports leagues to the community.			
CURRENT FEE STRUCTURE Men's Open Basketball: Resident - \$31 Non-Resident - \$40 Men's Open Volleyball: 6 weeks: Resident - \$24 Non-Resident - \$31 7 weeks: Resident - \$28 Non-Resident - \$36 Badminton: Resident - \$75 Non-Resident - \$98			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$44.79		TOTAL REVENUE: \$43,538	
UNIT COST: \$93.52		TOTAL COST: \$90,901	
UNIT PROFIT (SUBSIDY): \$(48.73)		TOTAL PROFIT (SUBSIDY): \$(47,363)	
TOTAL UNITS: 972		PCT. COST RECOVERY: 47.90%	
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE ADULT SPORTS				REFERENCE NO. S-004		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 972		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER	REC. SUPV. - GENERAL	25% - Sept-May	0.32	\$27.12	972	\$26,361
COMMUNITY CENTER	REC. SUPV. - GENERAL	10% - Aug-Sept	0.04	\$3.62	972	\$3,519
COMMUNITY CENTER		1% Fac Maint	0.00	\$16.85	972	\$16,378
COMMUNITY CENTER		1% Staff Supp	0.00	\$5.78	972	\$5,618
RECREATION PROG.	PART TIME GEN INSTRUCT	6% Of \$175,341	0.65	\$16.54	972	\$16,077
RECREATION PROG.		Programming	0.00	\$23.61	972	\$22,949
		TYPE SUBTOTAL	1.02	\$93.52		\$90,901
TOTALS			1.02	\$93.52		\$90,901

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE CAMPS - YOUTH/PRESCHOOL		REFERENCE NO. S-005	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing preschool and youth camps to the community.			
CURRENT FEE STRUCTURE Winter Break Camp (per day): Resident - \$35 Non-Resident - \$46 Winter Break Mini Camp (3 days): Resident - \$72 Non-Resident - \$90 Preschool Camp (2 weeks): Resident - \$70 Non-Resident - \$91 Summer Camp (1 week): Resident - \$200 Non-Resident - \$225			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$187.16		TOTAL REVENUE: \$184,730	
UNIT COST: \$320.38		TOTAL COST: \$316,215	
UNIT PROFIT (SUBSIDY): \$(133.22)		TOTAL PROFIT (SUBSIDY): \$(131,485)	
TOTAL UNITS: 987		PCT. COST RECOVERY: 58.42%	
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE				REFERENCE NO.		
CAMPS - YOUTH/PRESCHOOL				S-005		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				987		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER	REC. SUPV. - GENERAL	80% - June-Aug	0.34	\$28.49	987	\$28,120
COMMUNITY CENTER	REC. SUPV. - PRESCHOOL	80% - June-Aug	0.34	\$28.49	987	\$28,120
COMMUNITY CENTER		6% Fac Maint	0.00	\$80.14	987	\$79,098
COMMUNITY CENTER		6% Staff Supp	0.00	\$27.49	987	\$27,133
RECREATION PROG.	PART TIME SUPPORT STAFF	44% Of \$73,046	2.69	\$49.77	987	\$49,123
RECREATION PROG.	PART TIME SUMMER STAFF	\$53,844	3.97	\$83.41	987	\$82,326
RECREATION PROG.		Programming	0.00	\$12.28	987	\$12,120
RECREATION PROG.		Program Supplies	0.00	\$5.07	987	\$5,004
SENIOR CITIZEN PROG.		22% Bus Fuel/Repl	0.00	\$5.24	987	\$5,172
TYPE SUBTOTAL			7.34	\$320.38		\$316,215
TOTALS			7.34	\$320.38		\$316,215

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE CHILDCARE		REFERENCE NO. S-006	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE PARTICIPANT/DAY	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing child care services to the community.			
CURRENT FEE STRUCTURE Before or After Care per week: Resident - \$25 Non-Resident - \$32			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$2.52	TOTAL REVENUE:	\$11,008
UNIT COST:	\$34.94	TOTAL COST:	\$152,583
UNIT PROFIT (SUBSIDY):	\$(32.42)	TOTAL PROFIT (SUBSIDY):	\$(141,575)
TOTAL UNITS:	4,367	PCT. COST RECOVERY:	7.21%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019

SERVICE				REFERENCE NO.		
CHILDCARE				S-006		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				4,367		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER	CHILD CARE ATTENDANT-P/T	\$44,800	0.86	\$15.90	4,367	\$69,435
COMMUNITY CENTER	MARKET & OUTREACH COORD.	120 Hours/Year	0.03	\$1.94	4,367	\$8,472
COMMUNITY CENTER	PART TIME SPEC INSTRUCT	24% Of \$64,260	0.18	\$5.46	4,367	\$23,844
COMMUNITY CENTER		Program Supplies	0.00	\$0.80	4,367	\$3,494
COMMUNITY CENTER		2.6% Fac Maint	0.00	\$8.07	4,367	\$35,242
COMMUNITY CENTER		2.6% Staff Supp	0.00	\$2.77	4,367	\$12,097
		TYPE SUBTOTAL	1.06	\$34.94		\$152,583
TOTALS			1.06	\$34.94		\$152,583

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE GROUP FITNESS		REFERENCE NO. S-007	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing group fitness activities to the community at the Community Center.			
CURRENT FEE STRUCTURE Punch Card: 8 class pass: Res - \$36 NR - \$47 16 class pass: Res - \$72 NR - \$94 Monthly Unlimited pass: Res - \$40 NR - \$52 Spinning 6 class pass: Res - \$30 NR - \$36 Spinning 12 class pass: Res - \$60 NR - \$72 Drop-in Daily Pass - \$8-\$12			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$2.80	TOTAL REVENUE:	\$58,961
UNIT COST:	\$12.21	TOTAL COST:	\$257,448
UNIT PROFIT (SUBSIDY):	<div style="border-top: 1px solid black; border-bottom: 3px double black;">\$(9.41)</div>	TOTAL PROFIT (SUBSIDY):	<div style="border-top: 1px solid black; border-bottom: 3px double black;">\$(198,487)</div>
TOTAL UNITS:	21,085	PCT. COST RECOVERY:	22.90%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019

SERVICE GROUP FITNESS				REFERENCE NO. S-007		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 21,085		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER	FITNESS SUPERVISOR	15%	0.01	\$0.94	21,085	\$19,820
COMMUNITY CENTER		6% Staff Supp	0.00	\$1.24	21,085	\$26,145
COMMUNITY CENTER		6% Fac Maint	0.00	\$3.61	21,085	\$76,117
RECREATION PROG.	PART TIME SPEC INSTRUCT	50% Of \$177,039	0.21	\$6.42	21,085	\$135,366
		TYPE SUBTOTAL	0.22	\$12.21		\$257,448
TOTALS			0.22	\$12.21		\$257,448

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE SESSION FITNESS		REFERENCE NO. S-008	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing fitness sessions to the community at the Community Center.			
CURRENT FEE STRUCTURE Tai Chi: 1 hour: Resident - \$9 Non-Resident - \$11.60 1 1/2 hours: Resident - \$10 Non-Resident - \$13 Gentle Core and Stretch: Resident - \$8.60 Non-Resident - \$11 Vinyasa Yoga, Pilates: Resident - \$9 Non-Resident - \$11.60 Hatha Yoga: Resident - \$9.50 Non-Resident - \$12.38			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$66.14		TOTAL REVENUE: \$32,739	
UNIT COST: \$99.76		TOTAL COST: \$49,381	
UNIT PROFIT (SUBSIDY): \$(33.62)		TOTAL PROFIT (SUBSIDY): \$(16,642)	
TOTAL UNITS: 495		PCT. COST RECOVERY: 66.30%	
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019

SERVICE				REFERENCE NO.		
SESSION FITNESS				S-008		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				495		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER	FITNESS SUPERVISOR	5%	0.17	\$13.28	495	\$6,574
COMMUNITY CENTER		2% Staff Supp	0.00	\$16.50	495	\$8,168
COMMUNITY CENTER		2% Fac Maint	0.00	\$48.11	495	\$23,814
RECREATION PROG.	PART TIME SPEC INSTRUCT	4% Of \$177,039	0.72	\$21.87	495	\$10,826
		TYPE SUBTOTAL	0.89	\$99.76		\$49,381
TOTALS			0.89	\$99.76		\$49,381

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE PERSONAL TRAINING		REFERENCE NO. S-009	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing individual personal training sessions at the Community Center.			
CURRENT FEE STRUCTURE 30 minute sessions: single - \$35 four - \$120 eight - \$200 60 minute sessions: single - \$55 four - \$200 eight - \$360 Partner Training: 30 minutes - \$45 60 minutes - \$70 Assess and Design - \$160			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$114.52		TOTAL REVENUE: \$61,954	
UNIT COST: \$149.43		TOTAL COST: \$80,842	
UNIT PROFIT (SUBSIDY): \$(34.91)		TOTAL PROFIT (SUBSIDY): \$(18,888)	
TOTAL UNITS: 541		PCT. COST RECOVERY: 76.64%	
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE				REFERENCE NO.		
PERSONAL TRAINING				S-009		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				541		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER	FITNESS SUPERVISOR	10%	0.31	\$24.30	541	\$13,146
COMMUNITY CENTER		0.01% Staff Supp	0.00	\$0.06	541	\$32
COMMUNITY CENTER		0.01% Fac Mnt	0.00	\$0.18	541	\$97
RECREATION PROG.	PART TIME PERSONAL TRAINE	\$44,200	2.72	\$124.89	541	\$67,565
TYPE SUBTOTAL			3.03	\$149.43		\$80,842
TOTALS			3.03	\$149.43		\$80,842

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE FITNESS FLOOR		REFERENCE NO. S-010	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing access to the fitness floor equipment at the Community Center.			
CURRENT FEE STRUCTURE Revenues include an allocation of membership and day pass revenues			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$4.76	TOTAL REVENUE:	\$597,938
UNIT COST:	\$2.05	TOTAL COST:	\$257,423
UNIT PROFIT (SUBSIDY):	\$2.71	TOTAL PROFIT (SUBSIDY):	\$340,515
TOTAL UNITS:	125,572	PCT. COST RECOVERY:	232.28%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE FITNESS FLOOR				REFERENCE NO. S-010		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 125,572		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER	FITNESS ATTENDANT - P/T	\$62,067	0.04	\$0.76	125,572	\$95,435
COMMUNITY CENTER	FITNESS SUPERVISOR	50%	0.01	\$0.52	125,572	\$65,297
COMMUNITY CENTER		3% Staff Supp	0.00	\$0.10	125,572	\$12,557
COMMUNITY CENTER		3% Fac Maint	0.00	\$0.30	125,572	\$37,672
COMMUNITY CENTER		Program Supplies	0.00	\$0.02	125,572	\$2,511
COMMUNITY CENTER		Maint. Supplies	0.00	\$0.16	125,572	\$20,092
RECREATION PROG.	PART TIME SUPPORT STAFF	2% Of \$73,046	0.00	\$0.02	125,572	\$2,511
RECREATION PROG.		Programming	0.00	\$0.17	125,572	\$21,347
		TYPE SUBTOTAL	0.05	\$2.05		\$257,423
TOTALS			0.05	\$2.05		\$257,423

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE SILVER SNEAKERS FITNESS		REFERENCE NO. S-011	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing fitness classes to older adults who are part of the Silver Sneakers fitness program.			
CURRENT FEE STRUCTURE Revenues include an allocation of membership revenues			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$10.57	TOTAL REVENUE:	\$51,298
UNIT COST:	\$31.14	TOTAL COST:	\$151,122
UNIT PROFIT (SUBSIDY):	\$(20.57)	TOTAL PROFIT (SUBSIDY):	\$(99,824)
TOTAL UNITS:	4,853	PCT. COST RECOVERY:	33.94%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE				REFERENCE NO.		
SILVER SNEAKERS FITNESS				S-011		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				4,853		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER	FITNESS SUPERVISOR	5%	0.02	\$1.35	4,853	\$6,552
COMMUNITY CENTER		2.6% Fac Maint	0.00	\$7.31	4,853	\$35,475
COMMUNITY CENTER		2.6% Staff Supp	0.00	\$2.51	4,853	\$12,181
RECREATION PROG.	PART TIME SPEC INSTRUCT	18% Of \$177,039	0.33	\$10.04	4,853	\$48,724
SENIOR CITIZEN PROG.	PART TIME SPEC INSTRUCT	\$7,105	0.07	\$4.25	4,853	\$20,625
SENIOR CITIZEN PROG.	REC. SUPV. - SENIOR FITNE	5%	0.02	\$2.50	4,853	\$12,133
SENIOR CITIZEN PROG.		6% Fac Maint	0.00	\$2.11	4,853	\$10,240
SENIOR CITIZEN PROG.		6% Staffing Supp	0.00	\$1.07	4,853	\$5,193
TYPE SUBTOTAL			0.43	\$31.14		\$151,122
TOTALS			0.43	\$31.14		\$151,122

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE SWIM LESSONS		REFERENCE NO. S-012	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing group swim lessons to the community.			
CURRENT FEE STRUCTURE 5 weeks: Resident - \$39 Non-Resident - \$51 6 weeks: Resident - \$47 Non-Resident - \$61			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$49.54	TOTAL REVENUE:	\$157,834
UNIT COST:	\$52.46	TOTAL COST:	\$167,138
UNIT PROFIT (SUBSIDY):	\$(2.92)	TOTAL PROFIT (SUBSIDY):	\$(9,304)
TOTAL UNITS:	3,186	PCT. COST RECOVERY:	94.43%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019

SERVICE				REFERENCE NO.		
SWIM LESSONS				S-012		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				3,186		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER	REC. SUPV. - AQUATICS	35%	0.18	\$15.38	3,186	\$49,001
COMMUNITY CENTER		3% Staff Supp	0.00	\$4.92	3,186	\$15,675
COMMUNITY CENTER		9% Pool Staffing	0.00	\$12.20	3,186	\$38,869
COMMUNITY CENTER		9% Pool Maint	0.00	\$1.72	3,186	\$5,480
COMMUNITY CENTER		3% Fac Maint	0.00	\$14.35	3,186	\$45,719
RECREATION PROG.	PART TIME GEN INSTRUCT	4.6% Of \$175,341	0.15	\$3.89	3,186	\$12,394
		TYPE SUBTOTAL	0.34	\$52.46		\$167,138
TOTALS			0.34	\$52.46		\$167,138

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE PRIVATE SWIM LESSONS		REFERENCE NO. S-013	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing individual private swim lessons to the community.			
CURRENT FEE STRUCTURE Private - \$25 for ½ hour Semi-Private - \$35 for ½ hour			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$25.62	TOTAL REVENUE:	\$19,320
UNIT COST:	\$45.23	TOTAL COST:	\$34,103
UNIT PROFIT (SUBSIDY):	\$(19.61)	TOTAL PROFIT (SUBSIDY):	\$(14,783)
TOTAL UNITS:	754	PCT. COST RECOVERY:	56.65%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE				REFERENCE NO.		
PRIVATE SWIM LESSONS				S-013		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				754		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER	REC. SUPV. - AQUATICS	2 Hours/Month	0.03	\$2.68	754	\$2,021
COMMUNITY CENTER		0.5% Staff Supp	0.00	\$3.15	754	\$2,375
COMMUNITY CENTER		1% Pool Staffing	0.00	\$7.82	754	\$5,896
COMMUNITY CENTER		0.5% Fac Maint	0.00	\$9.20	754	\$6,937
COMMUNITY CENTER		1% Pool Maint	0.00	\$1.10	754	\$829
RECREATION PROG.	PART TIME SWIM INSTRUCTOR	\$10,500	0.46	\$21.28	754	\$16,045
TYPE SUBTOTAL			0.50	\$45.23		\$34,103
TOTALS			0.50	\$45.23		\$34,103

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE WATER AEROBICS		REFERENCE NO. S-014	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing aerobics classes at the pool.			
CURRENT FEE STRUCTURE Aqua Fitness Medley/Low Impact: 6 weeks: Resident - \$57 Non-Resident - \$74 7 weeks: Resident - \$67 Non-Resident - \$86 Complete Aquatic Workout: 6 weeks: Resident - \$86 Non-Resident - \$107 7 weeks: Resident - \$100 Non-Resident - \$125 Lets Do It All: 6 weeks: 1 Day: Res-\$28 NR-\$37 3 Day: Res-\$86 NR-\$107 7 weeks: 1 Day: Res-\$28 NR-\$37 3 Day: Res-\$100 NR-\$125			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$69.82		TOTAL REVENUE: \$39,518	
UNIT COST: \$176.26		TOTAL COST: \$99,763	
UNIT PROFIT (SUBSIDY): \$(106.44)		TOTAL PROFIT (SUBSIDY): \$(60,245)	
TOTAL UNITS: 566		PCT. COST RECOVERY: 39.61%	
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE				REFERENCE NO.		
WATER AEROBICS				S-014		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				566		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER		4% Pool Maint	0.00	\$4.56	566	\$2,581
COMMUNITY CENTER		1.5% Fac Maint	0.00	\$38.06	566	\$21,542
COMMUNITY CENTER		4% Pool Staffing	0.00	\$32.35	566	\$18,310
COMMUNITY CENTER		1.5% Staff Supp	0.00	\$13.05	566	\$7,386
RECREATION PROG.	PART TIME GEN INSTRUCT	11.5% Of \$175,341	2.17	\$54.77	566	\$31,000
RECREATION PROG.	PART TIME SPEC INSTRUCT	7% Of \$177,039	1.10	\$33.47	566	\$18,944
		TYPE SUBTOTAL	3.26	\$176.26		\$99,763
TOTALS			3.26	\$176.26		\$99,763

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE SILVER SNEAKERS AQUATICS CLASSES		REFERENCE NO. S-015	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE HOURS	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing aquatics classes to older adults who are part of the Silver Sneakers fitness program.			
CURRENT FEE STRUCTURE Revenues include an allocation of membership revenues			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$13.49	TOTAL REVENUE:	\$1,875
UNIT COST:	\$50.72	TOTAL COST:	\$7,050
UNIT PROFIT (SUBSIDY):	\$(37.23)	TOTAL PROFIT (SUBSIDY):	\$(5,175)
TOTAL UNITS:	139	PCT. COST RECOVERY:	26.60%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE SILVER SNEAKERS AQUATICS CLASSES				REFERENCE NO. S-015		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 139		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER		0.13% Pool Mnt	0.00	\$0.56	139	\$78
COMMUNITY CENTER		0.5% Staff Supp	0.00	\$1.60	139	\$222
COMMUNITY CENTER		0.13% Pool Staffing	0.00	\$3.98	139	\$553
COMMUNITY CENTER		0.05% Fac Mnt	0.00	\$4.68	139	\$651
RECREATION PROG.	PART TIME GEN INSTRUCT	2.1% Of \$175,341	1.58	\$39.90	139	\$5,546
		TYPE SUBTOTAL	1.58	\$50.72		\$7,050
TOTALS			1.58	\$50.72		\$7,050

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE OPEN SWIM		REFERENCE NO. S-016	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE HOURS	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing open recreational swim use to the community.			
CURRENT FEE STRUCTURE Revenues include an allocation of membership and day pass revenues			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$131.65	TOTAL REVENUE:	\$543,073
UNIT COST:	\$243.60	TOTAL COST:	\$1,004,850
UNIT PROFIT (SUBSIDY):	\$(111.95)	TOTAL PROFIT (SUBSIDY):	\$(461,777)
TOTAL UNITS:	4,125	PCT. COST RECOVERY:	54.05%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019

SERVICE OPEN SWIM				REFERENCE NO. S-016		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 4,125		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER		85% Pool Maint	0.00	\$12.61	4,125	\$52,016
COMMUNITY CENTER		32% Staff Supp	0.00	\$36.12	4,125	\$148,995
COMMUNITY CENTER		85% Pool Staffing	0.00	\$89.54	4,125	\$369,353
COMMUNITY CENTER		32% Fac Maint	0.00	\$105.33	4,125	\$434,486
		TYPE SUBTOTAL	0.00	\$243.60		\$1,004,850
TOTALS			0.00	\$243.60		\$1,004,850

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE GRISWOLD DAY TRIPS		REFERENCE NO. S-017	
PRIMARY DEPARTMENT SENIOR SERVICES	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing day trips for individuals 55 years or older.			
CURRENT FEE STRUCTURE Various resident and non-resident fees depending on the event.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$22.97	TOTAL REVENUE:	\$46,421
UNIT COST:	\$83.01	TOTAL COST:	\$167,763
UNIT PROFIT (SUBSIDY):	\$(60.04)	TOTAL PROFIT (SUBSIDY):	\$(121,342)
TOTAL UNITS:	2,021	PCT. COST RECOVERY:	27.67%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE				REFERENCE NO.		
GRISWOLD DAY TRIPS				S-017		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				2,021		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
RECREATION PROG.	PART TIME GEN INSTRUCT	25% Of \$175,341	1.31	\$33.15	2,021	\$66,996
RECREATION PROG.	PART TIME SPEC INSTRUCT	1% Of \$177,039	0.04	\$1.34	2,021	\$2,708
RECREATION PROG.		Programming	0.00	\$10.46	2,021	\$21,140
SENIOR CITIZEN PROG. REC. SUPV. - SENIOR		26%	0.21	\$31.28	2,021	\$63,217
SENIOR CITIZEN PROG.		56% Bus Fuel/Repl	0.00	\$6.51	2,021	\$13,157
SENIOR CITIZEN PROG.		Program Supplies	0.00	\$0.27	2,021	\$546
		TYPE SUBTOTAL	1.57	\$83.01		\$167,763
TOTALS			1.57	\$83.01		\$167,763

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE GRISWOLD OVERNIGHT TRIPS		REFERENCE NO. S-018	
PRIMARY DEPARTMENT SENIOR SERVICES	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing overnight trips for individuals 55 years or older.			
CURRENT FEE STRUCTURE Various resident and non-resident fees depending on the event.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$68.81	TOTAL REVENUE:	\$3,303
UNIT COST:	\$1,331.27	TOTAL COST:	\$63,901
UNIT PROFIT (SUBSIDY):	\$(1,262.46)	TOTAL PROFIT (SUBSIDY):	\$(60,598)
TOTAL UNITS:	48	PCT. COST RECOVERY:	5.17%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE GRISWOLD OVERNIGHT TRIPS				REFERENCE NO. S-018		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 48		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
RECREATION PROG.		Programming	0.00	\$0.81	48	\$39
SENIOR CITIZEN PROG. REC. SUPV. - SENIOR		26%	9.01	\$1,316.85	48	\$63,209
SENIOR CITIZEN PROG.		0.26% Fac Mnt	0.00	\$9.04	48	\$434
SENIOR CITIZEN PROG.		0.26% Staff Supp	0.00	\$4.58	48	\$220
		TYPE SUBTOTAL	9.01	\$1,331.28		\$63,901
TOTALS			9.01	\$1,331.27		\$63,901

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE GRISWOLD PROGRAMS/CLASSES		REFERENCE NO. S-019	
PRIMARY DEPARTMENT SENIOR SERVICES	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing various senior programs and classes to the community.			
CURRENT FEE STRUCTURE Various resident and non-resident fees depending on the program or class. Revenues include an allocation of membership revenues			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.43	TOTAL REVENUE:	\$6,317
UNIT COST:	\$20.39	TOTAL COST:	\$299,244
UNIT PROFIT (SUBSIDY):	\$(19.96)	TOTAL PROFIT (SUBSIDY):	\$(292,927)
TOTAL UNITS:	14,676	PCT. COST RECOVERY:	2.11%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE GRISWOLD PROGRAMS/CLASSES				REFERENCE NO. S-019		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 14,676		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PARKS MAINTENANCE		4% Ballfield Maint	0.00	\$0.41	14,676	\$6,017
RECREATION PROG.	PART TIME GEN INSTRUCT	15% Of \$175,341	0.11	\$2.74	14,676	\$40,212
RECREATION PROG.		Programming	0.00	\$0.27	14,676	\$3,963
SENIOR CITIZEN PROG.	PART TIME GEN INSTRUCT	\$18,584	0.08	\$3.67	14,676	\$53,861
SENIOR CITIZEN PROG.	REC. SUPV. - SENIOR	17%	0.02	\$2.82	14,676	\$41,386
SENIOR CITIZEN PROG.	REC. SUPV. - SENIOR FITNE	10%	0.01	\$1.65	14,676	\$24,215
SENIOR CITIZEN PROG.		46% Staff Supp	0.00	\$2.71	14,676	\$39,772
SENIOR CITIZEN PROG.		8% Bus Fuel/Repl	0.00	\$0.13	14,676	\$1,908
SENIOR CITIZEN PROG.		Program Supplies	0.00	\$0.64	14,676	\$9,393
SENIOR CITIZEN PROG.		46% Fac Maint	0.00	\$5.35	14,676	\$78,517
		TYPE SUBTOTAL	0.22	\$20.39		\$299,244
TOTALS			0.22	\$20.39		\$299,244

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE GRISWOLD SESSION FITNESS		REFERENCE NO. S-020	
PRIMARY DEPARTMENT SENIOR SERVICES	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing fitness sessions at the Griswold Center.			
CURRENT FEE STRUCTURE Various resident and non-resident fees depending on the session.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$49.68	TOTAL REVENUE:	\$42,224
UNIT COST:	\$134.98	TOTAL COST:	\$114,733
UNIT PROFIT (SUBSIDY):	\$(85.30)	TOTAL PROFIT (SUBSIDY):	\$(72,509)
TOTAL UNITS:	850	PCT. COST RECOVERY:	36.80%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE GRISWOLD SESSION FITNESS				REFERENCE NO. S-020		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 850		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
RECREATION PROG.	PART TIME SPEC INSTRUCT	4% Of \$177,039	0.42	\$12.74	850	\$10,829
SENIOR CITIZEN PROG.	REC. SUPV. - SENIOR FITNE	20%	0.39	\$57.09	850	\$48,527
SENIOR CITIZEN PROG.		22% Fac Maint	0.00	\$43.26	850	\$36,771
SENIOR CITIZEN PROG.		22% Staff Supp	0.00	\$21.89	850	\$18,607
		TYPE SUBTOTAL	0.81	\$134.98		\$114,733
TOTALS			0.81	\$134.98		\$114,733

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE GRISWOLD PERSONAL FITNESS		REFERENCE NO. S-021	
PRIMARY DEPARTMENT SENIOR SERVICES	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing individual personal training sessions at the Griswold Center.			
CURRENT FEE STRUCTURE 30 minute session: Resident - \$14 Non-Resident - \$18 60 minute session (1): Resident - \$24 Non-Resident - \$31 60 minute session (3): Resident - \$65 Non-Resident - \$85 Assess and Design: Resident - \$45 Non-Resident - \$59			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$26.10		TOTAL REVENUE: \$2,949	
UNIT COST: \$564.36		TOTAL COST: \$63,773	
UNIT PROFIT (SUBSIDY): <u>\$(538.26)</u>		TOTAL PROFIT (SUBSIDY): <u>\$(60,824)</u>	
TOTAL UNITS: 113		PCT. COST RECOVERY: 4.62%	
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE GRISWOLD PERSONAL FITNESS				REFERENCE NO. S-021		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 113		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
SENIOR CITIZEN PROG. REC. SUPV. - SENIOR FITNE		8 Hours/Week	3.57	\$520.52	113	\$58,819
SENIOR CITIZEN PROG.		2% Staff Supp	0.00	\$14.73	113	\$1,664
SENIOR CITIZEN PROG.		2% Fac Maint	0.00	\$29.11	113	\$3,289
		TYPE SUBTOTAL	3.57	\$564.36		\$63,773
TOTALS			3.57	\$564.36		\$63,773

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE GRISWOLD FITNESS ROOM		REFERENCE NO. S-022	
PRIMARY DEPARTMENT SENIOR SERVICES	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing access to the fitness floor equipment at the Griswold Center.			
CURRENT FEE STRUCTURE 20 visit punch card: Resident - \$40 Non-Resident - \$52			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$173.55	TOTAL REVENUE:	\$14,578
UNIT COST:	\$856.58	TOTAL COST:	\$71,953
UNIT PROFIT (SUBSIDY):	\$(683.03)	TOTAL PROFIT (SUBSIDY):	\$(57,375)
TOTAL UNITS:	84	PCT. COST RECOVERY:	20.26%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE				REFERENCE NO.		
GRISWOLD FITNESS ROOM				S-022		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				84		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
RECREATION PROG.	PART TIME SPEC INSTRUCT	12% Of \$177,039	12.68	\$386.62	84	\$32,476
RECREATION PROG.		Programming	0.00	\$119.46	84	\$10,035
SENIOR CITIZEN PROG.	REC. SUPV. - SENIOR FITNE	5%	0.99	\$144.42	84	\$12,131
SENIOR CITIZEN PROG.		7% Staff Supp	0.00	\$68.19	84	\$5,728
SENIOR CITIZEN PROG.		Program Supplies	0.00	\$3.14	84	\$264
SENIOR CITIZEN PROG.		7% Fac Maint	0.00	\$134.75	84	\$11,319
		TYPE SUBTOTAL	13.67	\$856.58		\$71,953
TOTALS			13.67	\$856.58		\$71,953

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE ADULT GOLF LEAGUE		REFERENCE NO. S-023	
PRIMARY DEPARTMENT SENIOR SERVICES	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Coordination of social and competitive golf leagues to the community.			
CURRENT FEE STRUCTURE Social League - No Fee Competitive League: Resident - \$220 Non-Resident - \$245			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$42.01	TOTAL REVENUE:	\$3,067
UNIT COST:	\$398.82	TOTAL COST:	\$29,114
UNIT PROFIT (SUBSIDY):	\$(356.81)	TOTAL PROFIT (SUBSIDY):	\$(26,047)
TOTAL UNITS:	73	PCT. COST RECOVERY:	10.53%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE				REFERENCE NO.		
ADULT GOLF LEAGUE				S-023		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				73		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
SENIOR CITIZEN PROG. REC. SUPV. - SENIOR FITNE		Compet. Prep 4 Hr/Yr	4.03	\$587.61	1	\$588
SENIOR CITIZEN PROG. REC. SUPV. - SENIOR FITNE		Compet. 5 H/W 4 Mos	80.68	\$11,763.95	1	\$11,764
		TYPE SUBTOTAL	84.71	\$12,351.56		\$12,352
SENIOR CITIZEN PROG. REC. SUPV. - SENIOR FITNE		Recr. Prep 30 Hr/Yr	30.25	\$4,410.75	1	\$4,411
SENIOR CITIZEN PROG. REC. SUPV. - SENIOR FITNE		Recr. 3 Hr/Wk 7 Mos	84.71	\$12,351.57	1	\$12,352
		TYPE SUBTOTAL	114.96	\$16,762.32		\$16,762
TOTALS			199.67	\$398.82		\$29,114

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE POOL RENTAL		REFERENCE NO. S-024	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE HOURS	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Rental of the pool for private purposes.			
CURRENT FEE STRUCTURE Up to 5 hours: Resident - \$445 Non-Resident - \$580 5 hours or more: Resident - \$1,000 Non-Resident - \$1,300			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$45.23	TOTAL REVENUE:	\$5,925
UNIT COST:	\$39.60	TOTAL COST:	\$5,188
UNIT PROFIT (SUBSIDY):	<hr style="width: 100%;"/> \$5.63	TOTAL PROFIT (SUBSIDY):	<hr style="width: 100%;"/> \$737
TOTAL UNITS:	131	PCT. COST RECOVERY:	114.21%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019

SERVICE				REFERENCE NO.		
POOL RENTAL				S-024		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				131		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER		0.04% Pool Mnt	0.00	\$0.21	131	\$28
COMMUNITY CENTER		0.02% Staff Supp	0.00	\$0.60	131	\$79
COMMUNITY CENTER		0.04% Pool Staffing	0.00	\$1.47	131	\$193
COMMUNITY CENTER		0.02% Fac Mnt	0.00	\$1.73	131	\$227
RECREATION PROG.	PART TIME GEN INSTRUCT	1.7% Of \$175,341	1.41	\$35.59	131	\$4,662
TYPE SUBTOTAL			1.41	\$39.60		\$5,188
TOTALS			1.41	\$39.60		\$5,188

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE FACILITY RENTAL		REFERENCE NO. S-025	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE HOURS	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Rental of rooms at the Community Center, Griswold Center and Slby Shelter House to the community.			
CURRENT FEE STRUCTURE Various resident and non-resident fees based on the room and the day of the week			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$32.98		TOTAL REVENUE: \$138,109	
UNIT COST: \$91.77		TOTAL COST: \$384,328	
UNIT PROFIT (SUBSIDY): <u>\$(58.79)</u>		TOTAL PROFIT (SUBSIDY): <u>\$(246,219)</u>	
TOTAL UNITS: 4,188		PCT. COST RECOVERY: 35.94%	
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019

SERVICE FACILITY RENTAL				REFERENCE NO. S-025		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 4,188		
DEPARTMENT	POSITION	TYPE	UNIT TIME	UNIT COST	ANN. UNITS	TOTAL COST
COMMUNITY CENTER	MARKET & OUTREACH COORD.	Other - Remainder	0.16	\$11.07	4,188	\$46,361
COMMUNITY CENTER		16% Staff Supp	0.00	\$17.95	4,188	\$75,175
COMMUNITY CENTER		16% Fac Maint	0.00	\$52.34	4,188	\$219,200
RECREATION PROG.		Programming	0.00	\$0.11	4,188	\$461
		TYPE SUBTOTAL	0.16	\$81.47		\$341,196
SENIOR CITIZEN PROG. PART TIME GEN INSTRUCT		\$4,350	262.68	\$12,611.27	1	\$12,611
SENIOR CITIZEN PROG.		10.5% Staff Supp	0.00	\$9,035.00	1	\$9,035
SENIOR CITIZEN PROG.		10.5% Fac Mnt	0.00	\$17,854.00	1	\$17,854
		TYPE SUBTOTAL	262.68	\$39,500.27		\$39,500
COMMUNITY CENTER	MARKET & OUTREACH COORD.	WYB - 15 H/W 2 Wks	30.00	\$2,095.20	1	\$2,095
COMMUNITY CENTER	MARKET & OUTREACH COORD.	WYB - 2 H/W 11wks	22.00	\$1,536.48	1	\$1,536
		TYPE SUBTOTAL	52.00	\$3,631.68		\$3,632
TOTALS			314.84	\$91.77		\$384,328

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE FIELD RENTAL		REFERENCE NO. S-026	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE HOURS	SERVICE RECIPIENT Residnet/Non-Resident	
DESCRIPTION OF SERVICE Rental of ballfields and soccer fields to the community.			
CURRENT FEE STRUCTURE 1,5 hours: Resident - \$24 Non-Resident - \$39 Full day: Resident - \$100 Non-Resident - \$125 Game ready - \$30 additional Tennis Court: Resident - \$5/hour Non-Resident - \$20/hour			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE: \$5.93		TOTAL REVENUE: \$61,489	
UNIT COST: \$17.45		TOTAL COST: \$180,931	
UNIT PROFIT (SUBSIDY): \$(11.52)		TOTAL PROFIT (SUBSIDY): \$(119,442)	
TOTAL UNITS: 10,371		PCT. COST RECOVERY: 33.98%	
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE FIELD RENTAL				REFERENCE NO. S-026		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 10,371		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PARKS MAINTENANCE		73% WYB Ballfld Mnt	0.00	\$115,285.32	1	\$115,285
PARKS MAINTENANCE		78% WYB Soccer Mnt	0.00	\$34,779.59	1	\$34,780
COMMUNITY CENTER	MARKET & OUTREACH COORD.	WYB - 15 H/W 4 Wks	60.00	\$4,190.40	1	\$4,190
COMMUNITY CENTER	MARKET & OUTREACH COORD.	WYB - 2 H/W 22 Wks	44.00	\$3,072.96	1	\$3,073
		TYPE SUBTOTAL	104.00	\$157,328.27		\$157,328
PARKS MAINTENANCE		11% Oth Org Fld Mnt	0.00	\$17,158.91	1	\$17,159
PARKS MAINTENANCE		11% Oth Org Socc Mnt	0.00	\$5,046.82	1	\$5,047
COMMUNITY CENTER	MARKET & OUTREACH COORD.	Other 20 Hr/Yr	20.00	\$1,396.80	1	\$1,397
		TYPE SUBTOTAL	20.00	\$23,602.53		\$23,603
TOTALS			124.00	\$17.45		\$180,931

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE PARK RENTAL		REFERENCE NO. S-027	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE HOURS	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Rental of City parks to the community.			
CURRENT FEE STRUCTURE None			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$13.61	TOTAL REVENUE:	\$11,281
UNIT COST:	\$2.86	TOTAL COST:	\$2,371
UNIT PROFIT (SUBSIDY):	\$10.75	TOTAL PROFIT (SUBSIDY):	\$8,910
TOTAL UNITS:	829	PCT. COST RECOVERY:	475.79%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE PARK RENTAL				REFERENCE NO. S-027		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 829		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
COMMUNITY CENTER	MARKET & OUTREACH COORD.	34 Hours/Year	0.04	\$2.86	829	\$2,371
TYPE SUBTOTAL			0.04	\$2.86		\$2,371
TOTALS			0.04	\$2.86		\$2,371

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE CITY SPECIAL EVENTS		REFERENCE NO. S-028	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing various special events to the community.			
CURRENT FEE STRUCTURE Sponsorship revenues			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$2.72	TOTAL REVENUE:	\$81,636
UNIT COST:	\$8.99	TOTAL COST:	\$270,141
UNIT PROFIT (SUBSIDY):	\$(6.27)	TOTAL PROFIT (SUBSIDY):	\$(188,505)
TOTAL UNITS:	30,049	PCT. COST RECOVERY:	30.22%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE CITY SPECIAL EVENTS				REFERENCE NO. S-028		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS 30,049		
DEPARTMENT	POSITION	TYPE	UNIT TIME	UNIT COST	ANN. UNITS	TOTAL COST
PARKS MAINTENANCE	OVERTIME	10% Of \$29,000	0.00	\$0.13	30,049	\$3,906
PARKS MAINTENANCE	PARKS CREW LEADER	3%	0.00	\$0.14	30,049	\$4,207
PARKS MAINTENANCE	PARKS MANAGER	3%	0.00	\$0.16	30,049	\$4,808
PARKS MAINTENANCE	PART TIME EMPLOYEES	2% Of \$34,344	0.00	\$0.04	30,049	\$1,202
PARKS MAINTENANCE	PARKS TECHNICIAN	135 Hours	0.00	\$0.34	30,049	\$10,217
PARKS MAINTENANCE		1% Soccer Field Mnt	0.00	\$0.02	30,049	\$601
PARKS MAINTENANCE		2% Ballfield Maint	0.00	\$0.12	30,049	\$3,606
COMMUNITY CENTER	FITNESS SUPERVISOR	15%	0.01	\$0.66	30,049	\$19,832
COMMUNITY CENTER	MARKET & OUTREACH COORD.	35%	0.02	\$1.35	30,049	\$40,566
COMMUNITY CENTER	MARKET & OUTREACH SUPV.	35%	0.02	\$1.64	30,049	\$49,280
COMMUNITY CENTER	PART TIME SPEC INSTRUCT	22% Of \$64,260	0.02	\$0.73	30,049	\$21,936
COMMUNITY CENTER	PART TIME SUPPORT STAFF	\$9,361	0.03	\$0.48	30,049	\$14,424
COMMUNITY CENTER		2% Staff Supp	0.00	\$0.37	30,049	\$11,118
COMMUNITY CENTER		Family Night Svcs	0.00	\$0.10	30,049	\$3,005
COMMUNITY CENTER		2% Fac Maint	0.00	\$1.08	30,049	\$32,453
RECREATION PROG.	PART TIME GEN INSTRUCT	5% Of \$175,341	0.02	\$0.45	30,049	\$13,522
RECREATION PROG.	PART TIME SUPPORT STAFF	10% Of \$73,046	0.02	\$0.37	30,049	\$11,118
RECREATION PROG.		Summer Concert Prog	0.00	\$0.31	30,049	\$9,315
RECREATION PROG.		Summer Concert Svcs	0.00	\$0.50	30,049	\$15,025
		TYPE SUBTOTAL	0.15	\$8.99		\$270,141
TOTALS			0.15	\$8.99		\$270,141

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE COMMUNITY SPECIAL EVENTS		REFERENCE NO. S-029	
PRIMARY DEPARTMENT RECREATION	UNIT OF SERVICE HOURS	SERVICE RECIPIENT Community Group	
DESCRIPTION OF SERVICE Providing support to community groups that provide events to the community.			
CURRENT FEE STRUCTURE Sponsorship revenues			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$298.67	TOTAL COST:	\$38,827
UNIT PROFIT (SUBSIDY):	\$(298.67)	TOTAL PROFIT (SUBSIDY):	\$(38,827)
TOTAL UNITS:	130	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

November 7, 2019

**CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019**

SERVICE				REFERENCE NO.		
COMMUNITY SPECIAL EVENTS				S-029		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				130		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PARKS MAINTENANCE	PARKS CREW LEADER	1%	0.13	\$10.74	130	\$1,396
PARKS MAINTENANCE	PARKS TECHNICIAN	36 Hours	0.28	\$20.98	130	\$2,727
COMMUNITY CENTER	MARKET & OUTREACH COORD.	20 Hours/Year	0.15	\$10.74	130	\$1,396
COMMUNITY CENTER	MARKET & OUTREACH SUPV.	20 Hours/Year	0.15	\$13.03	130	\$1,694
COMMUNITY CENTER		Program Supplies	0.00	\$42.31	130	\$5,500
RECREATION PROG.	PART TIME GEN INSTRUCT	1% Of \$175,341	0.82	\$20.61	130	\$2,679
RECREATION PROG.		Programming	0.00	\$133.80	130	\$17,394
SENIOR CITIZEN PROG.		2% Staff Supp	0.00	\$15.10	130	\$1,963
SENIOR CITIZEN PROG.		2% Fac Maint	0.00	\$29.83	130	\$3,878
SENIOR CITIZEN PROG.		1% Bus Fuel/Repl	0.00	\$1.53	130	\$199
TYPE SUBTOTAL			1.53	\$298.67		\$38,827
TOTALS			1.53	\$298.67		\$38,827

CITY OF WORTHINGTON
REVENUE AND COST SUMMARY WORKSHEET
FY 2019

SERVICE GRISWOLD SPECIAL EVENTS		REFERENCE NO. S-030	
PRIMARY DEPARTMENT SENIOR SERVICES	UNIT OF SERVICE PARTICIPANT	SERVICE RECIPIENT Resident/Non-Resident	
DESCRIPTION OF SERVICE Providing various special events to the community at the Griswold Center.			
CURRENT FEE STRUCTURE Some special events are free of charge and others have various fees for resident and non-resident.			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$7.49	TOTAL REVENUE:	\$3,371
UNIT COST:	\$142.31	TOTAL COST:	\$64,040
UNIT PROFIT (SUBSIDY):	\$(134.82)	TOTAL PROFIT (SUBSIDY):	\$(60,669)
TOTAL UNITS:	450	PCT. COST RECOVERY:	5.26%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			

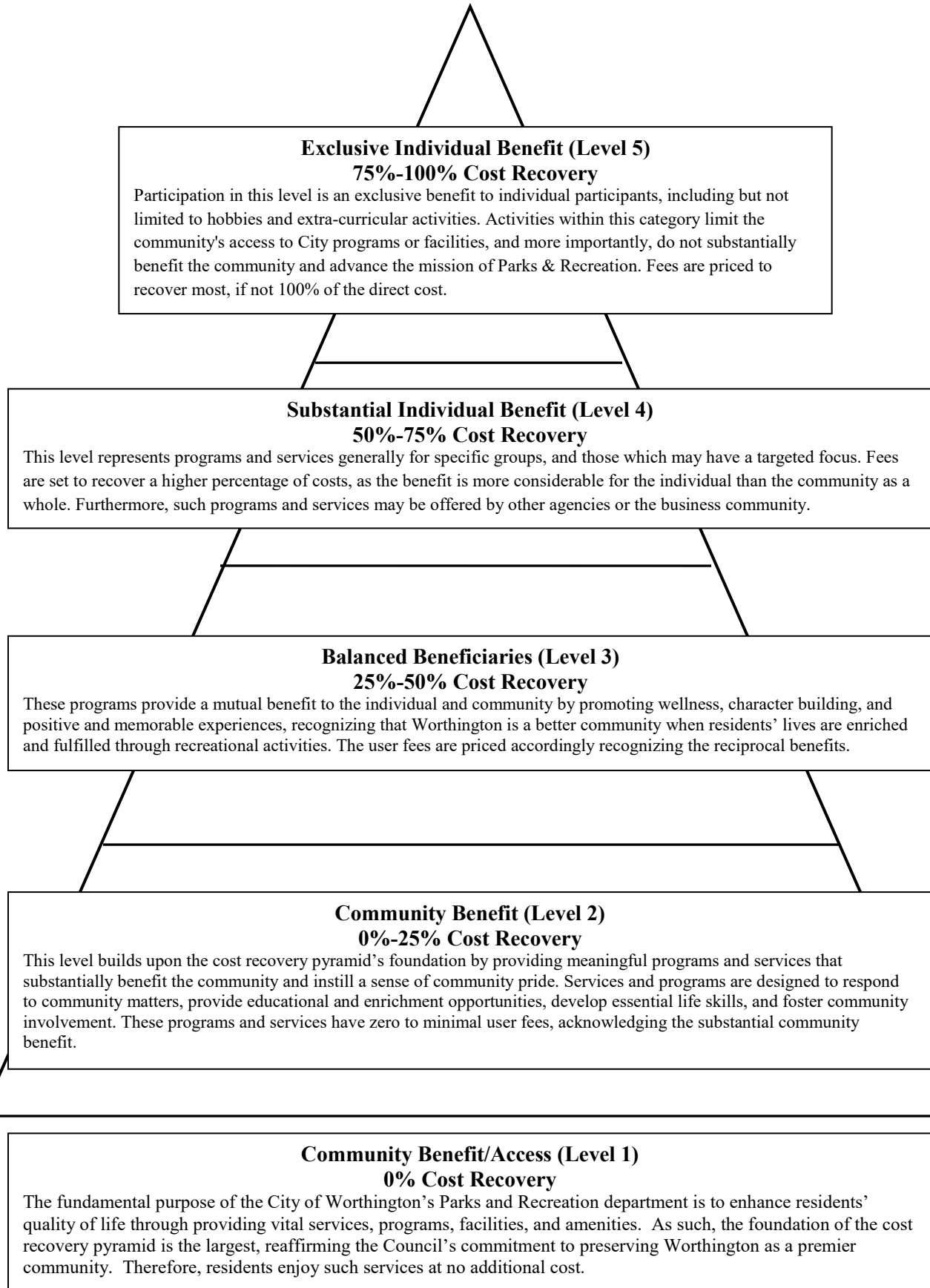
November 7, 2019

CITY OF WORTHINGTON
COST DETAIL WORKSHEET
FY 2019

SERVICE				REFERENCE NO.		
GRISWOLD SPECIAL EVENTS				S-030		
NOTE				TOTAL UNITS		
Unit Costs are an Average of Total Units				450		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
RECREATION PROG.		Programming	0.00	\$2.37	450	\$1,067
SENIOR CITIZEN PROG. REC. SUPV. - SENIOR		22%	0.81	\$118.85	450	\$53,483
SENIOR CITIZEN PROG.		0.39% Bus Fuel/Repl	0.00	\$0.20	450	\$90
SENIOR CITIZEN PROG.		3% Fac Maint	0.00	\$11.76	450	\$5,292
SENIOR CITIZEN PROG.		Program Services	0.00	\$0.68	450	\$306
SENIOR CITIZEN PROG.		Program Supplies	0.00	\$2.50	450	\$1,125
SENIOR CITIZEN PROG.		3% Staff Supp	0.00	\$5.95	450	\$2,678
		TYPE SUBTOTAL	0.81	\$142.31		\$64,040
TOTALS			0.81	\$142.31		\$64,040

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Fee Model Pyramid
City of Worthington





Department of Finance

January 2020 Financial Report

Quick Facts

All Funds

<u>01/31/2020</u>	<u>01/31/2020</u>
<u>Cash Balances</u>	<u>Unencumbered</u>
\$26,975,424	Balance
(January 1, 2020 balance: \$30,116,179)	\$17,491,293

General Fund

<u>01/31/2020</u>	<u>01/31/2020</u>
<u>Cash Balance</u>	<u>Unencumbered</u>
\$13,985,882	Balance
(January 1, 2020 balance: \$16,448,581)	\$9,858,283
	(34.40% of prior year expenditures)

Highlights & Trends for January 2020

Income Tax Collections

- Year to Date (YTD) income tax collections are above 2019 YTD income tax collections \$51,286 or 2.42%.
- YTD Income tax collections are below estimates by \$-23,179 or -1.06%.
- Refunds issued in January totaled \$46,010 with year to date refunds totaling \$46,010.

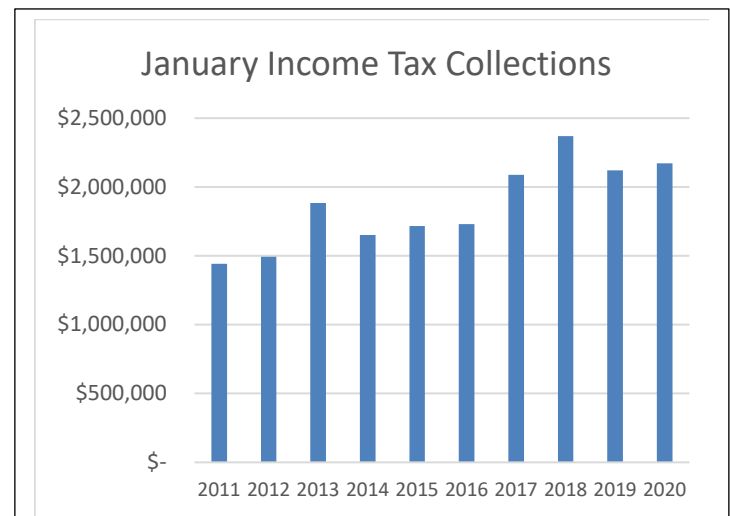
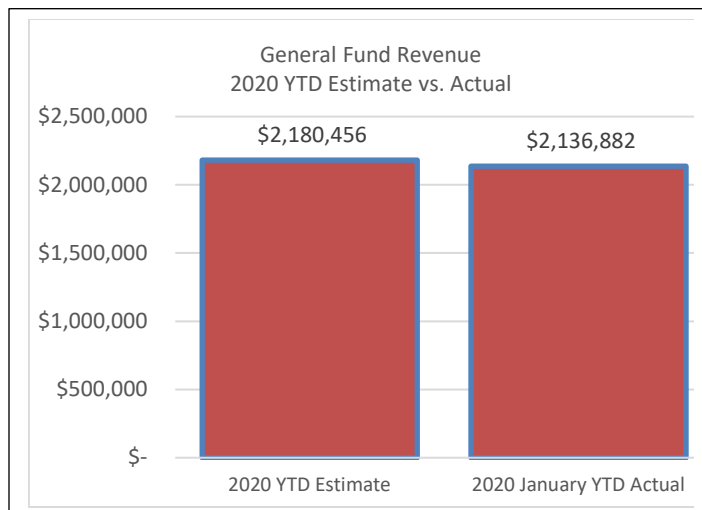
Income Tax Revenue by Account Type

For January of 2020:

Withholding Accounts – 73.60% of collections
Individual Accounts – 8.61% of collections
Net Profit Accounts – 17.79% of collections

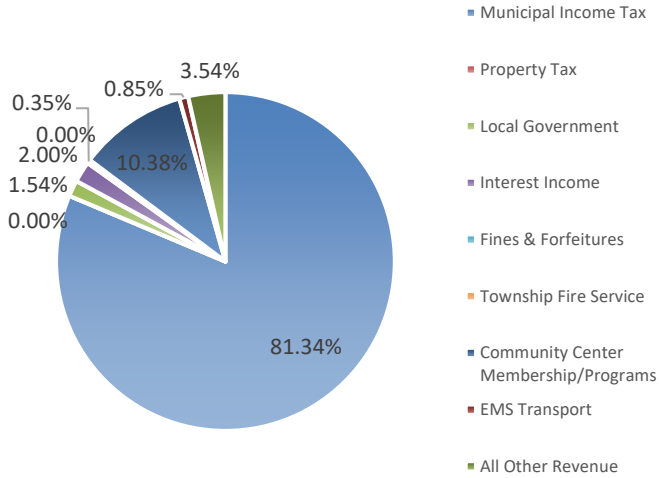
For January of 2019:

Withholding Accounts – 80.02% of collections
Individual Accounts – 7.65% of collections
Net Profit Accounts – 12.33% of collections

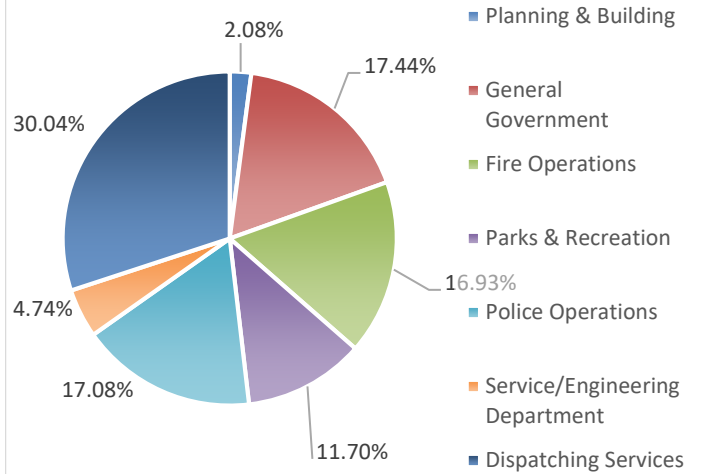


Highlights & Trends for January 2020 (continued)

January 2020 Year to Date
General Fund Revenue



January 2020 Year to Date
General Fund Expenses

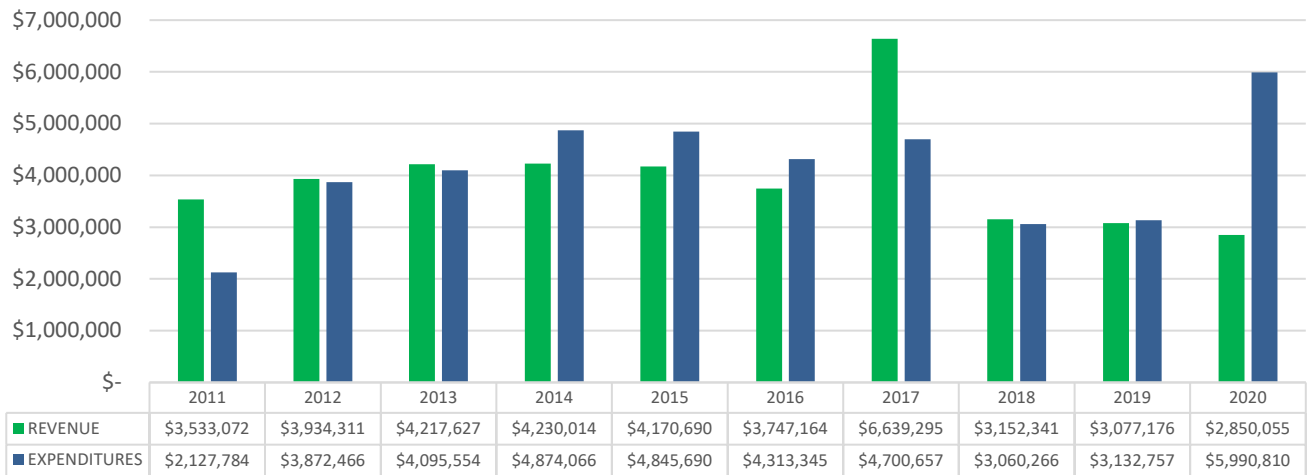
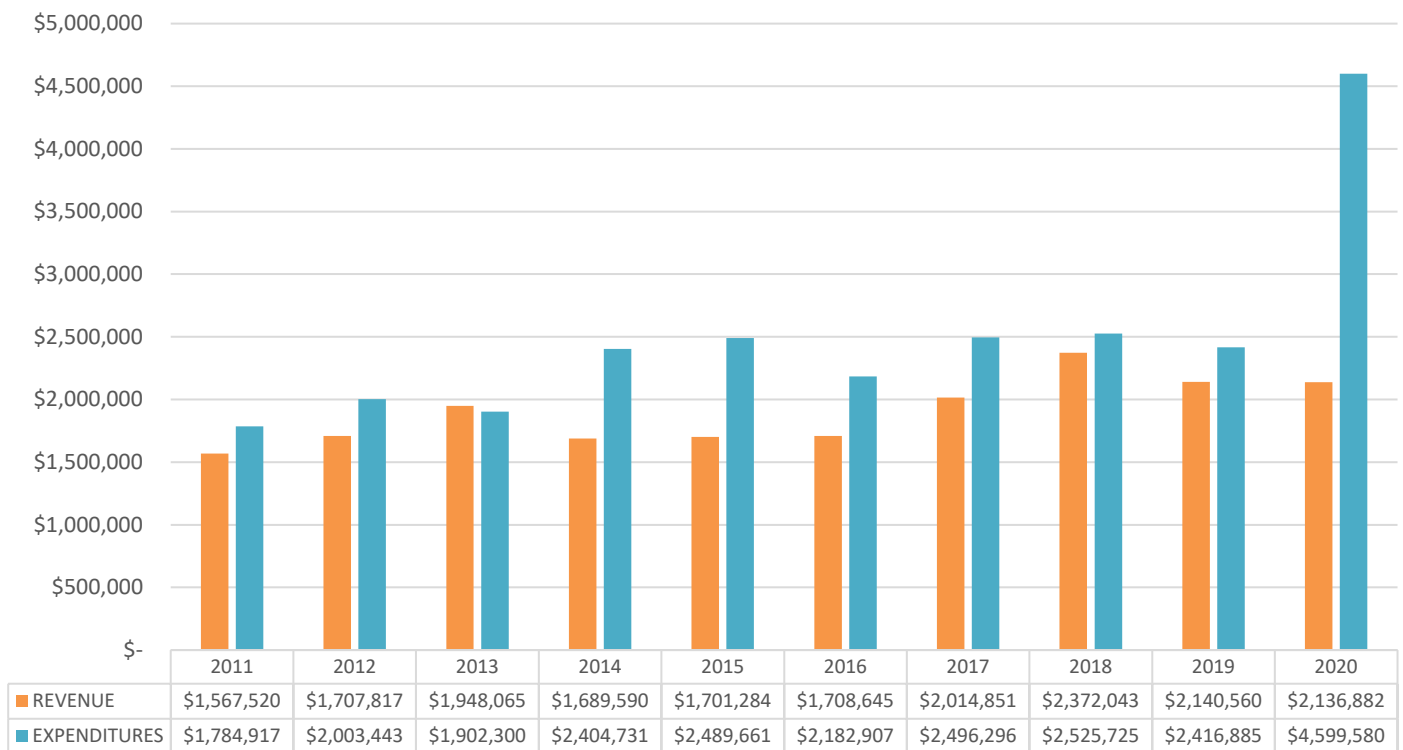


Notable Initiatives & Activities

- The dramatic change in fund balance, specifically in the General Fund, from December 2019 to January 2020 can be attributed to the following factors:
 - A \$1,176,485 payment to the Northwest Regional Communications Center for the 2020 emergency dispatching contract.
 - In January 2020 there were three (3) pay dates, this added approximately \$600,000 in additional expense.
 - Property Tax revenue is not distributed until April.
 - Departments encumber funds in their budget for the year in January, increasing encumbrances.
 - The prior year expenditure amount changes from the 2018 number (\$27,525,700) to the 2019 number (\$28,653,820), thus increasing the fund balance needed to maintain the same percentage.



Financial Tracking

January
Revenue to Expenditures
All FundsGeneral Fund
Cash Position



January 2020 Cash Reconciliation

Total Fund Balances: \$26,975,424.06

Depository Balances:

General Account: \$ 1,130,875.51

Total Bank Balances: \$1,130,875.51

Investment Accounts:

Certificates of Deposit: \$12,212,000.00

Star Ohio/Star Plus 5,424,466.97

Fifth Third MMKT/CDs 7,713,491.58

CF Bank 245,000.00

FC Bank 248,000.00

Total Investment Accounts: \$25,842,958.55

Petty Cash/Change Fund: 1,590.00

Total Treasury Balance as of January 31, 2020 \$26,975,424.06

Total Interest Earnings as of January 31, 2020 \$42,735.11

Average CD Interest Earnings 2.21%

Debt Statement

<u>Issuance</u>	<u>Purpose</u>	<u>Maturity</u>	<u>Rate</u>	<u>Principal Balance</u>
2015	2015 Refunding Bonds	December 2021	1.62%	\$1,550,000.00
2017	2017 Various Purpose Bonds	December 2032	2.21%	\$3,295,000.00
2008	OPWC 0% Loan – ADA Ramps	December 2028	0%	\$ 62,480.40
2015	OPWC 0% Loan – Kenyonbrook	December 2045	0%	\$ 520,893.56
2019	2019 Bond Anticipation Notes	September 2020	1.37%	\$ 4,290,000.00
	Total Principal Debt Balance			\$ 9,718,373.96



**City of Worthington
Fund Summary Report
as of January 31, 2020**

		<u>1/1/2020 Beginning</u>	<u>Year to Date</u>	<u>Year to Date</u>			<u>Unencumbered</u>
<u>FUND</u>		<u>Balance</u>	<u>Actual Revenue</u>	<u>Actual Expenses</u>	<u>1/31/2020</u>	<u>Encumbrances</u>	<u>Balance</u>
101	General Fund	\$ 16,448,581	\$ 2,136,882	\$ 4,599,580	\$ 13,985,882	\$ 4,127,600	\$ 9,858,283
202	Street M&R	133,146	76,967	97,443	112,670	115,025	\$ (2,355)
203	State Highway	34,255	6,241	9,652	30,843	3,822	\$ 27,021
204	Water	87,739	5,482	7,038	86,183	16,010	\$ 70,173
205	Sewer	74,786	4,774	22,213	57,347	15,570	\$ 41,778
210	Convention & Visitor's Bureau F	113,979	461	65,800	48,639	-	\$ 48,639
211	27th Pay Fund	250,000	-	-	250,000	-	\$ 250,000
212	Police Pension	279,007	-	95,199	183,808	-	\$ 183,808
214	Law Enforcement Trust	68,822	-	-	68,822	-	\$ 68,822
215	Municipal MV License Tax	111,127	9,875	-	121,001	-	\$ 121,001
216	Enforcement/Education	51,366	-	-	51,366	-	\$ 51,366
217	Community Technology	-	-	-	-	-	\$ -
218	Court Clerk Computer	232,563	588	61	233,091	8,231	\$ 224,860
219	Economic Development	441,255	5,208	5,477	440,986	157,326	\$ 283,660
220	FEMA Grant	-	-	-	-	-	\$ -
221	Law Enf CED	15,030	-	-	15,030	-	\$ 15,030
224	Parks & Rec Revolving	-	-	-	-	-	\$ -
229	Special Parks	46,249	1,500	-	47,749	10,000	\$ 37,749
253	2003 Bicentennial	74,221	-	-	74,221	-	\$ 74,221
306	Trunk Sewer	375,149	-	-	375,149	-	\$ 375,149
308	Capital Improvements	8,842,550	601,620	1,084,380	8,359,791	4,545,774	\$ 3,814,017
313	County Permissive Tax	-	-	-	-	-	\$ -
409	General Bond Retirement	1,183,123	-	-	1,183,123	312,281	\$ 870,842
410	Special Assessment Bond	278,448	-	-	278,448	-	\$ 278,448
825	Accrued Acreage Benefit	19,226	-	-	19,226	17,326	\$ 1,900
830	OBBS	1,840	457	133	2,164	-	\$ 2,164
838	Petty Cash	1,590	-	-	1,590	-	\$ 1,590
910	Worthington Sta TIF	37,541	-	-	37,541	-	\$ 37,541
920	Worthington Place (The Heights	579,852	-	-	579,852	-	\$ 579,852
930	933 High St. MPI TIF Fund	113,849	-	-	113,849	17,000	\$ 96,849
935	Downtown Worthington MPI TIF	95,122	-	3,835	91,287	26,165	\$ 65,122
940	Worthington Square TIF	28,110	-	-	28,110	27,000	\$ 1,110
945	W Dublin Granville Rd. MPI TIF	10,611	-	-	10,611	-	\$ 10,611
950	350 W. Wilson Bridge	87,043	-	-	87,043	85,000	\$ 2,043
999	PACE Fund	-	-	-	-	-	\$ -
Total All Funds		\$ 30,116,178	\$ 2,850,055	\$ 5,990,810	\$ 26,975,424	\$ 9,484,130	\$ 17,491,294



**City of Worthington, Ohio
General Fund Overview
as of January 31, 2020**

		2019	2020	2020	2020	2020	2020	Variance				
		Year End	Original	Revised	Y-T-D	January	Variance	as % of				
Revenues		Actual	Budget	Budget	Estimates	Y-T-D Actual	Over/(Under)	Budget				
Municipal Income Tax	1	\$ 21,138,988	\$ 20,872,000	\$ 20,872,000	\$ 1,756,687	\$ 1,738,144	\$ (18,543)	-1.06%				
Property Tax	2	2,934,807	3,079,254	\$ 3,079,254	-	-	\$ -	#DIV/0!				
Local Government	*	393,187	350,000	\$ 350,000	29,167	32,945	\$ 3,778	12.95%				
Interest Income	*	567,012	350,000	\$ 350,000	29,167	42,735	\$ 13,568	46.52%				
Fines & Forfeitures	*	127,832	170,000	\$ 170,000	14,167	7,416	\$ (6,751)	-47.65%				
Township Fire Service	2	625,479	499,047	\$ 499,047	-	-	\$ -	#DIV/0!				
Community Center Membership/Progr	*	2,375,332	2,520,680	\$ 2,520,680	210,057	221,852	\$ 11,795	5.62%				
EMS Transport	*	637,262	700,000	\$ 700,000	58,333	18,224	\$ (40,110)	-68.76%				
All Other Revenue	*	1,635,428	876,488	\$ 876,488	82,878	75,566	\$ (7,312)	-8.82%				
Total Revenues		\$ 30,435,327	\$ 29,417,469	\$ 29,417,469	\$ 2,180,456	\$ 2,136,882	\$ (43,574)	-2.00%				
Expenditures												
Planning & Building		\$ 719,497	\$ 830,257	\$ 830,257	\$ 69,188	\$ 81,414	\$ 12,226	117.67%				
General Government		7,153,793	7,047,536	\$ 7,047,536	\$ 586,820	683,102	\$ 96,283	116.41%				
Fire Operations		6,375,618	7,196,580	\$ 7,196,580	\$ 599,715	662,915	\$ 63,200	110.54%				
Parks & Recreation		5,417,971	6,024,534	\$ 6,024,534	\$ 502,045	458,415	\$ (43,629)	91.31%				
Police Operations		6,084,229	7,457,595	\$ 7,457,595	\$ 621,466	668,794	\$ 47,328	107.62%				
Service/Engineering Department		2,287,699	2,733,964	\$ 2,733,964	\$ 227,830	185,587	\$ (42,244)	81.46%				
Dispatching Services		-	1,209,500	\$ 1,209,500	\$ 1,176,485	1,176,485	\$ -	100.00%				
Total Expenditures		\$ 28,038,807	\$ 32,499,966	\$ 32,499,966	\$ 3,783,549	\$ 3,916,712	\$ 133,164	103.52%				
Excess of Revenues Over (Under) Expenditures		\$ 2,396,520	\$ (3,082,497)	\$ (3,082,497)	\$ (1,603,093)	\$ (1,779,831)						
Fund Balance at Beginning of Year		\$ 14,667,073	\$ 16,448,580	\$ 16,448,580	\$ 16,448,580	\$ 16,448,580						
Unexpended Appropriations			1,259,559	1,259,559	-	-			1 - Income Tax budget based on individual monthly projections.			
Expenditures versus Prior Year Enc		615,013	1,552,068	1,552,068	682,868	682,868			2 - These revenue budgets are based on semi-annual payments.			
									* - All other revenue budgets are spread equally over each month.			
General Fund Balance		\$ 16,448,580	\$ 13,073,574	\$ 13,073,574	\$ 14,162,619	\$ 13,985,882			All expenditure budgets are spread equally over each month.			



STAFF MEMORANDUM
City Council Meeting – February 10, 2020

Date: February 5, 2020

To: Matthew H. Greeson, City Manager

From: Scott F. Bartter, Finance Director

Subject: General Fund Balance Discussion

EXECUTIVE SUMMARY

In accordance with the provisions of the 2018 amended General Fund Carryover Balance Policy, the City Manager shall schedule a discussion with City Council when the General Fund unencumbered balance exceeds 50% of prior year expenditures. The City closed fiscal year 2019 with a General Fund balance of 54.12% of prior year expenditures.

RECOMMENDATION

Staff's recommendation is to take no action at this time.

BACKGROUND/DESCRIPTION

With Resolution 70-2018, City Council adopted an updated General Fund Carryover Balance Policy. This revised policy increased the minimum General Fund balance to 35% of prior year expenditures, incorporated a financial action plan in the event the City falls below the policy floor and directs the City Manager to hold a public discussion with City Council in the event the balance exceeds 50% of prior year expenditures.

For additional background, I have attached the September 7, 2018 memo regarding the Carryover Fund Balance Policy.

ATTACHMENTS

General Fund – Fund Balance PowerPoint
2018 Carryover Fund Balance Policy Memo



City Council Discussion

General Fund - Fund Balance

February 10, 2020



Purpose of Discussion

- **Resolution No. 70-2018:** Updated the General Fund Carryover Balance Policy for the City of Worthington. Updates included:
 - Target Unencumbered Fund Balance of 35%-50% of prior year General Fund Expenditures.
 - Established “Financial Action Plan” to be implemented if Fund Balance falls within certain thresholds.



Purpose of Discussion

- If unencumbered balance exceeds 50% of prior year expenditures:

“The City Manager will schedule a discussion with City Council to review the current financial landscape, including revenue trends ... This discussion will include consideration of whether the City should use a portion of the balance for one-time expenditures that would benefit the community.”



December 31, 2019 - Balance

- **December 31, 2019 General Fund Fund Balance**
 - **Cash: \$16,448,581 (59.76% of 2018 GF Expenditures)**
 - **Unencumbered: \$14,896,512 (54.12% of 2018 GF Expenditures)**
 - Encumbrances > \$50,000 include: December Health Insurance, December Utilities (including refuse collection), Poggemeyer, Waterline Study, Traffic Signal Study



2019 Comprehensive Financial Report

- Financial Trend Data for 2010 – 2019, including:
 - Revenue per Capita
 - Expenditure per Capita
 - General Fund Balance
 - Long Term Debt
 - Fringe Benefit Costs

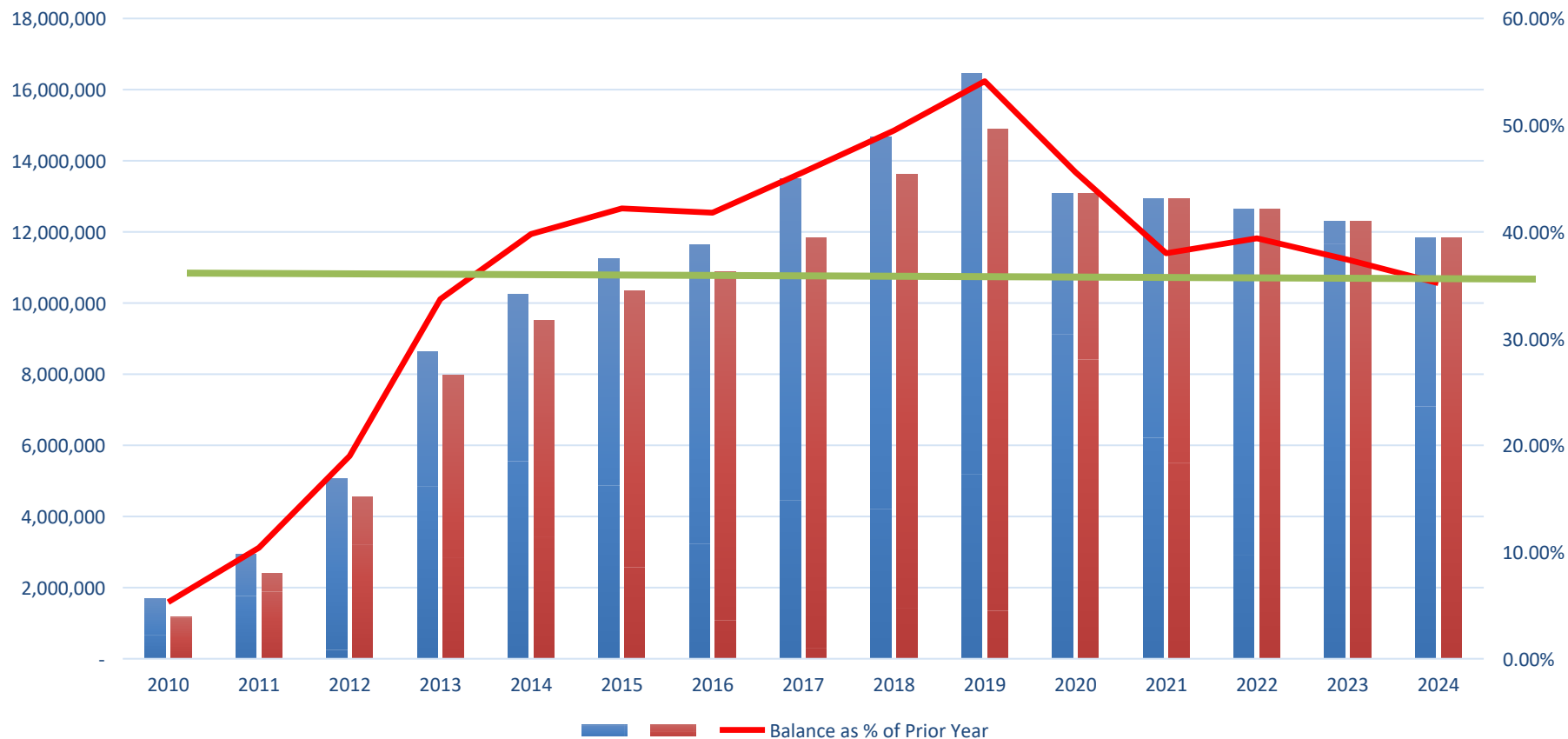


CITY OF WORTHINGTON
COMPREHENSIVE FINANCIAL REPORT
GENERAL FUND
2019



5 Year Forecast

**General Fund
Fund Balance
2010-2024**





One-Time Use of Fund Balance

- Utilizing a portion in 2020 to fund one-time costs associated with emergency dispatch transition.
- SwimInc
- Anthem Building continues to be vacant
- Preserve flexibility to borrow between funds.
 - Save issuance and interest costs on reimbursable expenses.



MEMORANDUM

TO: Matthew Greeson, City Manager

FROM: Scott F. Bartter, Finance Director

DATE: September 7, 2018

SUBJECT: Carryover Fund Balance Policy

Financial policies are central to a strategic, long-term approach to financial management. The adequacy of the City's fund balance depends upon an accurate assessment of what fiscal uncertainty the City faces from time to time. The primary reason for the fund balance is to alleviate unanticipated short-term budgetary problems and have the resources available to effectively manage a disaster or emergency event. However, the City's fund balance is also an important factor in the City's credit rating and is a factor in the amount of interest earned on investments.

The City's current General Fund Balance Policy was adopted in 2014 and notes that the policy shall be reviewed at least once every five years to "determine if it is consistent with the financial needs of the City of Worthington". The City's updated General Fund Balance Policy should address how fund balances should be utilized and under what circumstances resources would be used. The most difficult task with this type of policy update is determining the appropriate fund balance size. As Council weighs the options available it is important to consider the City's reliance on a single volatile source of revenue in conjunction with the City's inability to quickly scale down expenses or create new revenue.

Definitions

It may be helpful to briefly cover the definitions for terms that will be utilized throughout the discussion of the carryover fund balance policy.

Fund: The use of public resources typically is constrained by legal restrictions and other limitations. Funds can be established to segregate financial resources for specific purposes which allows for application of constraints to those resources. Some of these constraints are imposed by outside parties (State law); others reflect limitations that the City itself has placed upon the use of resources (Capital Improvement Fund). The City has established separate funds to help ensure and demonstrate compliance with applicable constraints.

General Fund (GF): All activity that has not been assigned to a specific individual fund is accounted for in the General Fund. This is the fund that contains uncommitted resources that may be used for general purposes. For the City of Worthington, the General Fund is the primary operating fund accounting for approximately 70% of all City expenses.

Fund Balance: Fund balance is intended to serve as a measure of the financial resources available. How the fund balance is calculated will be described as part of the adopted policy.

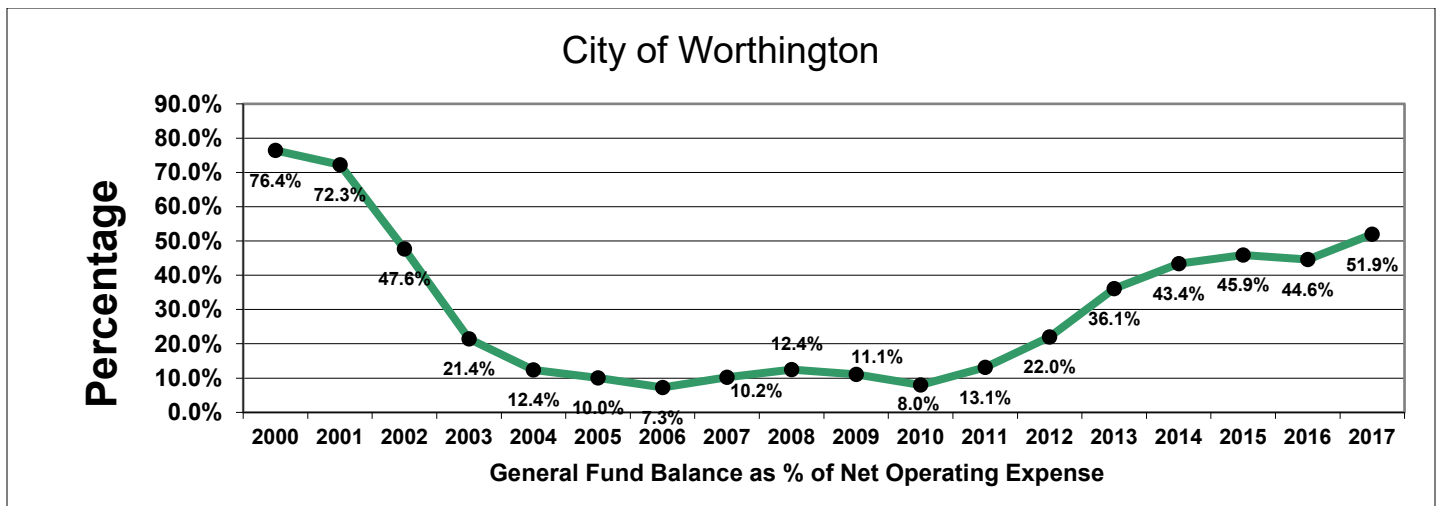
Encumbrance: An encumbrance is a reservation of appropriated funds for a specific purchase. When a requisition is processed, funds are placed aside for that transaction. Those funds are no longer available for use in other transactions, but a payment has not yet been generated.

Cash Balance: The net cash available after all revenues have been deposited and all expenses have been paid is the cash balance.

Unencumbered Balance: The unencumbered balance is calculated by taking: Beginning cash balance + revenue – expenditures – encumbrances.

History

This is not the first time that the City of Worthington has held a strong General Fund balance. As of December 31, 2001, the City of Worthington had a General Fund cash balance of \$10,102,890 or 72.3% of prior year expenditures. By December 31, 2006 that balance had dropped to \$1,390,969 or 7.3% of prior year expenditures. In the years from 2002-2004, expenses in the General Fund exceeded revenue by \$7,861,141. The decline in fund balance was driven largely an expansion of services, which increased parks and recreation spending by 74% from 2001 – 2004 and increased utility costs 105% during that same time period. While some additional revenue was created in the form of parks and recreation programming and membership, the City saw a precipitous decline in both interest earnings and estate tax. In 2004, only three years after having a \$10,000,000 fund balance, the City was forced to increase the income tax rate from 1.65% to 2.0% and in 2007 the property tax rate was increased from 3.0 mills to 5.0 mills. Even with the increase in both property and income tax, the City struggled to re-build the fund balance between 2007 and 2010. In 2010, the City again increased the income tax from 2.0% to 2.5% and in 2011, the first full year of the 2.5% income tax, the City started to see consistent growth in the General Fund fund balance.



In 2008, the City adopted its first General Fund Reserve policy, stipulating that the General Fund Balance should be a minimum of 15% of the previous year's operating expense. In conjunction with the adoption of the General Fund Balance policy, a re-allocation of income tax was approved in December 2008, with ordinance 52-2008, whereby an additional 6.4% of the income tax was allocated to the General Fund (86.4% GF and 13.6% CIP split). In 2014, the income tax allocation returned to an 80/20 split, and City Council amended the General Fund Balance policy to equal or exceed 25% of the previous years' operating expense.

Current Fund Balance

As of January 1, 2018 the General Fund cash balance was \$13,491,664. 2017 General Fund actual expenditures were \$25,979,951. As shown below, we began 2018 approximately \$7,000,000 over the policy floor.

January 2018 Fund Balance	\$	13,491,664.00
2017 Operating Expenditures	\$	25,979,951.00
25% of Prior year (Floor)	\$	6,494,987.75
Amount over policy floor	\$	6,996,676.25

Since 2007, the City has re-built the fund balance through the utilization of many one-time revenue sources. As shown below, from 2007 to 2016, \$11,056,225 in revenue was generated from a revenue source that doesn't exist in 2018.

Source	Revenue (2007-2016)
Re-allocation of income tax (6.4%)	\$ 6,015,606.00
Tangible Personal Property Tax	\$ 607,069.00
Estate Tax	\$ 4,433,550.00
Total	\$ 11,056,225.00

Additionally, the City's actual expenditures have tracked at about 94% of budgeted levels, creating a positive net cash position over the past three years – and thus increasing the fund balance. The primary source of savings against budgeted expenses comes in the form of position vacancies and the utilization of a compensation system based upon step increases.

If an employee leaves, that position can sit vacant while a hiring process is conducted. At the end of that process the new employee is hired at a Step A and is therefore compensated less than the employee who vacated the position. In the five year period from 2008 – 2012 the City had a total of 30 full-time employees leave service with the City of Worthington. In the five year period from 2013-2017 the City had a total of 59 full-time employees leave. The number of employees who leave service is cyclical and can't be relied upon to generate future savings.

The chart below shows both the percentage of budgeted appropriations spent between 2015 and 2017 and a comparison of forecasted revenue to actual revenue received during the same time frame.

	Expense				Revenue	
	Budget	Actual	Variance	% Spent	Forecast	Actual
2017	\$ 28,271,711.00	\$ 25,979,951.00	\$ 2,291,760.00	91.89%	\$ 27,070,242.00	\$ 27,843,418.00
2016	\$ 27,556,074.00	\$ 26,056,158.00	\$ 1,499,916.00	94.56%	\$ 26,380,846.00	\$ 26,434,268.00
2015	\$ 25,972,168.00	\$ 24,526,693.00	\$ 1,445,475.00	94.43%	\$ 25,588,095.00	\$ 25,529,026.00

General Fund Risk Factors

As noted earlier, the City's level of fund balance should be relative to the risks the City is exposed to. These risks include:

- **Vulnerability to extreme events and public safety concerns:** This could include both natural and man-made events. While the City has extensive insurance coverages, cash would need to be available to immediately respond to many emergency situations.
- **Revenue Source Stability:** The primary source of revenue for the City continues to be the municipal income tax, accounting for approximately 75% of all General Fund revenue. 2011 was the first full year of the City's income tax at the current rate of 2.5%. Since 2011 income tax revenue has grown by 24.12%, while all other General Fund revenue has dropped by 7.23%. In 2017, the top five (5) taxpayers in the City of Worthington accounted for approximately \$5,725,000 or 21% of all income tax revenue. In 2017, the top three (3) taxpayers in the City of Worthington accounted for approximately \$4,500,000 or 17% of all income tax revenue. Utilizing the 80/20 split of income tax revenue, the top three income tax payers account for 13% *of all* General Fund revenue. The City's extreme reliance upon not just one revenue source, but a small subset of businesses within the City is one of the primary reasons for maintaining a healthy fund balance.
- **Expenditure Volatility:** Recurring sources of expenditure volatility could include health insurance costs or fuel costs. It is important to consider that the City of Worthington is a service organization, utilizing employees or contractors to deliver a service. The City does not have the ability to stop or slow production during an economic

downturn. General Fund expenses are 75% personnel costs, which means the most effective way to reduce expenditures is to reduce personnel, and any reduction in personnel would impact service levels.

- **Liquidity:** If budgeted resources are not relatively liquid (i.e. a significant delay exists before revenues are received and available for expenditure) a higher fund balance may be required. This is not an issue with Worthington as our most significant revenue is received consistently on a bi-monthly basis.
- **Other Funds' Dependency:** Multiple other funds are dependent upon the General Fund for a transfer to ensure solvency. The other funds dependent upon the General Fund for revenue include: Street Maintenance and Repair Fund, State Highway Improvement Fund, Water Fund, Sanitary Sewer Fund, Police Pension Fund and the Economic Development Fund.
- **Leverage:** As of July 31, 2018 the City had outstanding debt of \$7,424,848 with plans to issue another \$4,460,000 in September of 2018. In 2018, the City will have \$1,092,013 in debt service payments. The Debt Service Fund receives approximately \$100,000 in property tax revenue annually. Other revenue is received through a transfer from the Capital Improvement Fund. Ultimately, the General Fund serves as the “backstop” to make required debt service payments.

Benefits of Strong Fund Balances

The City's bond rating is impacted by the level of fund balance as a percentage of revenues. For Moody's, one of the major credit rating agencies, fund balance accounts for 30% of the total credit score (bond rating). To receive a very strong (Aaa) rating, fund balance would need to be in excess of 30% of revenues, 15% - 30 % for a strong (Aa) rating, and 5% - 15% for moderate (A) rating. Interestingly, the median General Fund balance as a percentage of revenues for all Ohio Aaa rated cities is 85.8%. Three Aaa rated cities in Central Ohio (Dublin, Powell and Grandview Heights) have a fund balance between 62% - 79% of prior year expenditures. The City plans to be re-rated prior to the planned issuance of debt in 2019 or 2020.

The higher the City's fund balance, the more cash the City has available to invest, compounding to create a viable source of revenue in interest proceeds. A higher fund balance may also allow the City to serve as its own lender. The City of Dublin does not issue Bond Anticipation Notes, instead borrowing against the General Fund Balance until a time when the bond issuance occurs. In order to accomplish this, the City of Dublin has an adopted Fund Balance Policy of a minimum of 50% of prior year expenditures. In years when the General Fund fund balance is in excess of 75% of prior year expenditures, 25% of the excess is transferred to the Capital Improvement Tax Fund.

Policy Update

Please find attached to this memo a draft policy that makes multiple changes to the current policy. Below I have highlighted the changes and the reasoning behind the changes.

Minimum Fund Balance

Current: 25% of previous year's operating expense (cash balance)

Proposed: 35% - 50% of previous year's operating expense (unencumbered balance)

Rationale: The City's heavy reliance on the income tax has necessitated an increase to the minimum fund balance. Staff felt that establishing a range was the best way to balance concerns that the City was holding too large of a fund balance against maintaining an adequate balance. In reviewing the policy of other cities, Dublin (Aaa) is at 50% of prior year expenses, Westerville is at 50% of prior year expenses, Grandview Heights (Aaa) is at 28% of prior year expenses. Fifty percent of prior year expenses would be difficult for the City of Worthington to maintain over an extended period of time. If revenues generally equal expenditures, 35% of prior year expenses puts us comfortably over Moody's Aaa rating minimum for fund balance as a percentage of revenue (30%). Based upon 2017 expenditure levels, a range of 35% to 50% would equate to a fund balance of approximately \$9,000,000 - \$13,000,000.

Because encumbrances represent a commitment to pay an expense, staff felt that the unencumbered balance more fairly represented the uncommitted fund balance and should be utilized in lieu of the cash balance. Using the unencumbered balance changes the 12/31/2017 fund balance calculation from 51.93% (\$13,491,664) of prior year expenses to 45.59% (\$11,843,694) of prior year expenses.

With the 2019 Operating Budget, the City intends to fund a sub-fund for the purpose of setting aside funds for the year (2021) in which we anticipate 27 pays, instead of the normal 26. The 27th pay occurs approximately every eleven (11) years – instead of having of having \$550,000 of unfunded liability, staff believes we should be setting aside an amount every year to pay for the year in which there is a 27th pay. The General Fund fund balance calculation would exclude this amount.

Transfer

Current: No Transfer

Proposed: 50% of the amount over 50% may be re-directed to the Capital Improvement Fund

Rationale: The addition of a transfer mechanism prevents the City from holding what some might consider an excessive fund balance. Re-directing funds to the CIP allows for more funding for additional capital projects if the General Fund balance exceeds the established top of the range. The remaining balance over 50% would remain in the General Fund.

Financial Action Plan

Current: No Action Plan

Proposed: Detailed action plan based upon reserves dropping below certain thresholds

Rationale: It is important for the policy to consider “if then what” for both the top end and bottom of the prescribed range. The financial action plan details the steps that will be followed should reserves drop to varying

levels. This is useful both for consistency and to have a clear actionable plan established if fund balances begin to decline.

Conclusion

The Carryover Fund Balance Policy is one of a number of policies that form an institutionalization of sound financial management practices. It is important to remember that it has taken the City three (3) tax increases, the diversion of capital funds, unexpected one-time estate tax revenue, and a Fortune 500 Company moving their corporate headquarters into Worthington to build the City's fund balance to current levels. The attached revised Carryover Fund Balance Policy addresses the long-term financial health of the City by increasing the minimum carry-over balance, outlining an actionable plan when reserves drop below the policy floor, and incorporating a plan if reserves exceed the City's cap.