

## **TOWN OF NORWOOD RECREATION DEPARTMENT**

### **A Financial Overview / Review and Recommendations**

As assigned by both the Finance Commission and the Budget Balancing Committee, a financial review was conducted of the Town's Recreation Department. The extent of the review, over a 3 1/2 month period, looked at the major programs, including current user fees, organizational alignment with programs/activities, comparable Town survey data, facility costs and future opportunities. The objective of this review was not to identify what programs/activities to keep or stop, but to gain a better understanding of the operating costs and revenue, and to identify ways for the department to be more self sufficient.

The actual financial history data was compiled from the Town's financial system through Joseph Greeley, former Finance Commissioner and Tom McQuaid, Town Clerk & Accountant, as well as internal numbers from Travis Farley, Recreation Superintendant. Key information was also provided by Howard Weinstein, Recreation Administer. Their input allowed for an easier analysis of each program and the development of recommendations. They cannot be thanked enough for their participation, especially Joe Greeley and Travis Farley.

The Recreation Department is one of 21 Towns that make up the Metro West Recreation Departments. The team agreed to also include the Towns of Canton and Dedham, since their adjacency blends well with the issues reviewed and they were the only area Towns not part of the Metro West group of Towns. A full Town listing of all Metro West Towns is shown on page 10.

As of the FY17 results, the Norwood Operating Budget (Taxpayer funded dollars) supported 81% of the Recreation Department, while the Revolving Fund is self sustaining and running a surplus > 7% for its programs/activities. Combining both accounts (income and expenses) indicates the taxpayer funded portion is 61%. There are opportunities that can reduce tax dollar requirements, thereby allowing those tax dollars to be spent on other Town needs.

This report is broken into 2 Sections: [Section 1](#) includes a 1-page summary of the overall financials of the department, 2 pages of 23 specific recommendations [13 financial and 10 administrative] in order to make the Recreation Department more self sufficient and attempt to bring tax payer funding under 40% from the current 61%. Page 3 of the recommendations indicates the projected income over 4 years; and, [Section 2](#) is comprised of the back-up data. Each financial recommendation references a specific page(s) for that recommendation. Reducing expenses by significant measures will be difficult, as 87% of the budget is tied to salary/wages (60%) and building maintenance/ equipment (27%) [see costs on page 6].

The cost of building maintenance was not included in any comparable Town surveys, as Norwood is the only Town with a dedicated building asset of this size. And as a Town owned asset, it would have to be maintained no matter who occupied the facility. However, the cost to maintain the facility is tracked and part of a program fee recommendation.



# TOWN OF NORWOOD

## Summary of Recreation Department Operating Budget and Revolving Fund

Operating Account Summary		FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	NOTES
LINE A	Recr. Generated Revenue	\$ 271,542	\$ 267,664	\$ 221,014	\$ 221,014	from page 6
LINE F - LINE D	Rec. Center Expenses	495,208	495,766	555,295	537,922	from page 6
LINE J	Operating Programs	225,349	143,242	211,886	212,600	from page 6
LINE K	Operating Expenses	174,603	183,095	191,834	238,900	from page 6
LINE V	Expense Sub-total	\$ 895,160	\$ 822,103	\$ 959,015	\$ 989,422	
LINE D	Building Maintenance	\$ 155,303	\$ 136,746	\$ 139,408	\$ 151,800	from page 6
Taxpayer Cost w/Building Maint. [Line D]		\$ (778,921)	\$ (691,185)	\$ (877,409)	\$ (920,208)	\$ (816,931) 4-yr Avg.
% of Budget covered by Tax		74.2%	72.1%	79.9%	80.6%	76.7%

### Revolving Fund Account Summary

LINE N	Beginning Balance	\$ 40,393	\$ 51,416	\$ 50,535	\$ 86,502	from page 7
LINE O	Program Fee Revenue	286,131	281,017	339,568	339,568	from page 7
LINE S	Revolving Funds Expended	\$ 275,108	\$ 281,898	\$ 303,601	\$ 303,601	from page 7
LINE U	surplus / (shortage) generated	\$ 11,023	\$ (881)	\$ 35,967	\$ 35,967	\$ 20,519 4-yr Avg.
	% over / under programs covered	4.0%	-0.3%	11.8%	11.8%	7.8% 4-yr Avg.
LINE N + LINE U	Ending Balance	\$ 51,416	\$ 50,535	\$ 86,502	\$ 122,469	\$ 77,731 4-yr Avg.

### TOTAL OPERATIONS Operating Account plus Revolving Fund

LINE A + LINE O	Total Revenue	\$ 557,673	\$ 548,681	\$ 560,582	\$ 560,582	from pages 6 and 7
LINE D + V + S	Total Exp. w/Bldg. Maint.	\$ 1,325,571	\$ 1,240,747	\$ 1,402,024	\$ 1,444,823	
Taxpayer Cost w/Building Maint. [Line D]		\$ (767,898)	\$ (692,066)	\$ (841,442)	\$ (884,241)	\$ (796,412) 4-yr Avg.
% of Budget covered by Tax		57.9%	55.8%	60.0%	61.2%	58.7% 4-yr Avg.



## RECOMMENDATIONS

In comparing Norwood's program fees to the comparable Towns that provide similar/same programs, Norwood is on the very low side. There are several fees we recommend raising, as most fees have not been raised in 4 or more years, in some cases 8 years. Our goal was to put Norwood close to the middle, not at the bottom, nor at the top, being mindful of the \$ impact to Norwood residents and their families.

Rec. #	ITEM	Ref. Pages	SPECIFIC RECOMMENDATION	Potential Results
1	Pool Tag Fee	9, 13 & 14	Raise the Daily user fee for Residents from \$5 to \$6. Keep Non-resident fee at \$10.	\$ 300
2			Raise the Adult Resident seasonal user fee from \$22 to \$60 over the next 3 years.	\$ 7,600
			Raise the Adult Non-resident seasonal user fee from \$44 to \$75 over the next 3 years.	
3			Raise the Family Resident [1 adult] user fee from \$110 to \$120 beginning in 2018.	\$ 8,000
			Establish a new Family Non-resident user fee of \$140 beginning in 2018.	
4			Raise the Senior Resident user fee from \$11 to \$20 over the next 2 years.	\$ 450
			Establish a new Senior Non-resident user fee of \$30 beginning in 2018.	
5			Travis is looking at fencing off the Spray Park for the young children to allow for a separate lower user fee for non-swimmers.	Admin. Issue
6	Lessons and Lifeguard Trng.	10, 13 & 14	Raise the Resident Swimming Lesson fee from \$44/session to \$75/session over 2 years.	\$ 8,370
			Establish a new Non-resident Swimming Lesson fee of \$85/session in 2018.	
7			Raise the Resident Lifeguard Training fee from \$250 to \$275 in 2018.	\$ 175
			Raise the Non-resident Lifeguard Training fee from \$270 to \$295 in 2018.	
8	Jr. Play Camp [K & Grade 1]	12, 15 & 16	Raise the Jr. Play Camp user fee for Residents from \$130 to \$190 over the next 4 years.	\$ 15,000
			Raise the Jr. Play Camp user fee for Non-residents from \$180 to \$250 over the next 4 years.	
9	Play Camp [Grades 2 - 5]	12, 15 & 16	Raise the Play Camp user fee for Residents from \$100 to \$195 over the next 4 years.	\$ 95,000
			Raise the Play Camp user fee for Non-residents from \$150 to \$250 over the next 4 years.	
10	Sr. Play Camp [Grades 6 - 8]	12, 15 & 16	Raise the Sr. Play Camp user fee for Residents from \$125 to \$250 over the next 4 years.	\$ 56,250
			Raise the Sr. Play Camp user fee for Non-residents from \$175 to \$300 over the next 4 years.	
11	All Play Camps		Explore the possibility of discounts for early camp registration, as a way for parents to get a discount.	Admin. Issue
12	Play Camp	Admin.	Consider moving Play Camp Operations from the Operating Budget to the Revolving Fund to be consistent with Jr. Play Camp and Sr. Play Camp.	Admin. Review
13	Challenger Camp	17, 18 & 19	Challenger Camp is unique to Norwood, compared to the other 22 comparable Towns. Based on the financials and the nature of the services, the recommendation is to raise the user fee from \$80 to \$125 over the next 2 years.	\$ 4,500
14			There should be a discussion of Challenger Camp responsibilities between the Recreation Dept. and the School Dept., as there are shared costs and responsibilities. Working with the appropriate personnel for a meeting.	Admin. Issue



Rec. #				Potential Results
	ITEM	Ref. Pages	SPECIFIC RECOMMENDATION	
15	Exercise & Fitness	11	This is unique to Norwood. None of the other 22 listed comparable Towns have a dedicated Fitness/Excerise Room. There should be a minimum \$2 daily user fee for Seniors, a \$12 optional monthly user fee, and a \$3 daily user fee for Non-residents.	\$ 600
16	Admin. Review		There should be an on-going review of Resident and Non-resident user fees to prevent large increases just to get to the average of our comparable Towns.	Admin. Issue
17	Building Maintenance	21 & 22	Add \$5.50 to each program registration fee starting in the spring of 2018 to cover 13% of the building maintenance costs. There is no fee charged today. This should be an annual review.	\$ 18,733
18	Salary Allocation	20	Make changes to indicated salary/wage positions in order to align costs to the appropriate accounts, either Operating or Revolving Fund - see page 18 for details. There is 1 recommendation to shift \$3,600 from the Operating Budget to the Revolving Fund.	\$ 3,600
19	Budget Forcasting	As part of the 4 year business plan going forward, Travis would like to make revenue projections based on his programs/activities, as well as develop better efficiencies that may reduce operating costs over a period of time. The current practice of putting forward the results of the previous FY revenues as projections for the next FY, is not based on anything related to a business plan.		Admin. Issue FY19
20	Revolving Fund	A draft policy document detailing the reasons for the Revolving Fund, the uses of the Revolving Fund and the oversight of the Revolving Fund; and,		See Travis memo dated 10/04/17
21		It is not the intent or the practice to have in excess of \$50K in the Revolving Fund. On a quarterly basis, the Rec. Dept. Superintendent, in consultation with the Town Accountant, shall determine an amount to be transferred from the Revolving Fund to the Town, thus reducing the cost of the Operating Budget.		
22	Fr. Mac's Pool	There are significant pool repairs needed - a new pump, piping, a new bath house, etc. Next year, Travis is going to monitor/track the numbers specific to Fr. Macs and requests a use impact study and cost analysis be completed. 10 Lifeguards work due to the occupancy allowed. However, it is a known that the numbers who actually swim at Fr. Macs is very low. Are there other potential uses and is 1 pool enough?		Admin. Review
23	Admin.	Maintain this report annually to track actuals and make adjustments as necessary.		Admin. Review

To get to the target of limiting taxpayer funding to 40%, we need a \$308K swing by increasing income and/or decreasing expenses.

Total revenue increase after 4-year period: **\$ 218,578**  
Potential reduction of taxpayer funded % from 61.2% to: **46.1%**



**FINANCIAL RECOMMENDATION SUMMARY BY FY THROUGH FULL BUSINESS IMPLEMENTATION**

<b>Increases Spreadout Over 4 Years</b>								
Rec. #	RECOMMENDATION	FY18	FY19	FY20	FY21	Rec. Total		
1	Pool Daily User Fee	\$ 300				\$ 300	Projected Total Revenue \$ 779,160	
2	Adult Seasonal Pass	2,533	2,533	2,533		7,600	[LINE A + LINE O + Recommendations]	
3	Family Pass	8,000				8,000	Total Exp. w/o Bldg. Maint. \$ 1,444,823	
4	Senior Pass	250	200			450	[LINE D + LINE V + LINE S]	
6	Swimming Lessons	4,185	4,185			8,370	Funded by Taxpayers 46.1%	
7	Lifeguard Training	175				175		
8	Jr. Play Camp	3,750	3,750	3,750	3,750	15,000		
9	Play Camp	23,750	23,750	23,750	23,750	95,000		
10	Sr. Play Camp	14,063	14,063	14,063	14,063	56,250		
13	Challenger Camp	2,250	2,250			4,500		
15	Exercise and Fitness	600				600		
17	Building Maintenance	18,733				18,733		
18	Salary Allocation	3,600				3,600		
<b>TOTALS</b>		<b>\$ 82,189</b>	<b>\$ 50,731</b>	<b>\$ 44,096</b>	<b>\$ 41,563</b>	<b>\$ 218,578</b>		
							\$ 218,578 double check	

<b>Accumulation after each FY and 4 full Years</b>						
Rec. #	RECOMMENDATION	FY18	FY19	FY20	FY21	Rec. Total
1	Pool Daily User Fee	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,200
2	Adult Seasonal Pass	2,533	5,067	15,200	15,200	38,000
3	Family Pass	8,000	8,000	8,000	8,000	32,000
4	Senior Pass	250	450	450	450	1,600
6	Swimming Lessons	4,185	12,555	12,555	12,555	41,850
7	Lifeguard Training	175	175	175	175	700
8	Jr. Play Camp	3,750	11,250	22,500	37,500	75,000
9	Play Camp	23,750	71,250	142,500	237,500	475,000
10	Sr. Play Camp	14,063	42,188	84,375	140,625	281,250
13	Challenger Camp	2,250	6,750	6,750	6,750	22,500
15	Exercise and Fitness	600	600	600	600	2,400
17	Building Maintenance	18,733	37,466	56,199	74,932	187,330
18	Salary Allocation	3,600	3,600	3,600	3,600	14,400
<b>TOTALS</b>		<b>\$ 82,189</b>	<b>\$ 199,650</b>	<b>\$ 353,204</b>	<b>\$ 538,187</b>	<b>\$ 1,173,230</b>

\$ 1,173,230 double check



# TOWN OF NORWOOD

## Summary of Recreation Department Finances [including Bldg. Maint.]

Line Ref.	Combined Revenue	FY15 Actuals	FY16 Actuals	FY17 Actuals	FY18 Budget	FROM
LINE A	Operating Revenues	\$ 271,542	\$ 267,664	\$ 221,014	\$ 221,014	Page 8
LINE O	Revolving Fund In	286,131	281,017	339,568	339,568	Page 9
	<b>TOTAL Revenue</b>	<b>\$ 557,673</b>	<b>\$ 548,681</b>	<b>\$ 560,582</b>	<b>\$ 560,582</b>	
			Incr./Decr. from Prior <b>\$ (8,992)</b> <b>-1.61%</b>	<b>\$ 11,901</b> <b>2.17%</b>	<b>\$ -</b> <b>0.00%</b>	
LINE L	Combined Costs					
LINE S	Dept. Costs	\$ 1,050,463	\$ 958,849	\$ 1,098,423	\$ 1,141,222	Page 8
	Revolving Fund Out	275,108	281,898	303,601	303,601	Page 9
	<b>TOTAL Costs</b>	<b>\$ 1,325,571</b>	<b>\$ 1,240,747</b>	<b>\$ 1,402,024</b>	<b>\$ 1,444,823</b>	
			Incr./Decr. from Prior Yr <b>\$ (84,824)</b> <b>-6.40%</b>	<b>\$ 161,277</b> <b>13.00%</b>	<b>\$ 42,799</b> <b>3.05%</b>	
	<b>Net Loss - Full Recreational Dept.</b>	<b>\$ (767,898)</b>	<b>Incr./Decr. from Prior Yr \$ (692,066)</b>	<b>\$ (841,442)</b>	<b>\$ (884,241)</b>	
			<b>\$ 75,832</b>	<b>\$ (149,376)</b>	<b>\$ (42,799)</b>	
	<b>Major Components</b>					
LINE K	Outdoor Rec. Wages	\$ 174,603	\$ 183,095	\$ 191,834	\$ 238,900	Page 8
LINE B	Administrative Salaries	402,000	407,996	445,930	404,878	Page 8
LINE E	Part-time Wages	73,658	65,910	85,681	94,780	Page 8
LINE Q	Revolving - Payroll	104,070	117,426	135,288	135,288	Page 9
	<b>Combined Program Payroll</b>	<b>\$ 754,331 56.9%</b>	<b>\$ 774,427 62.4%</b>	<b>\$ 858,733 61.2%</b>	<b>\$ 873,846 60.5%</b>	
			Incr./Decr. from Prior <b>\$ 20,096</b> <b>2.66%</b>	<b>\$ 84,306</b> <b>10.89%</b>	<b>\$ 15,113</b> <b>1.76%</b>	
LINE D	Rec. Center - Bldg. Maint.	\$ 155,303 11.7%	\$ 136,746	\$ 139,408	\$ 151,800	Page 8
LINE H	Playgrnd Improv.-not borrowed	88,472 6.7%	3,900	150,204 Note 1	87,000 Note 4	Page 8
LINE G	Playgrnd Maintenance	109,035 8.2%	106,512	132,594	162,100	Page 8
	<b>Combined Facility Maint. and Improvements</b>	<b>\$ 352,810 26.6%</b>	<b>\$ 247,158 19.9%</b>	<b>\$ 422,206 30.1%</b>	<b>\$ 400,900 27.7%</b>	
			Incr./Decr. from Prior <b>\$ (105,652)</b> <b>-29.95%</b>	<b>\$ 175,048</b> <b>70.82%</b>	<b>\$ (21,306)</b> <b>-5.05%</b>	
	<b>Recreational Center Costs (Salaries + Maint.)</b>	<b>\$ 1,107,141 83.5%</b>	<b>\$ 1,021,585 82.3%</b>	<b>\$ 1,280,939 91.4%</b>	<b>\$ 1,274,746 88.2%</b>	
	<b>4-year averages: Total Costs</b>	<b>\$ 1,353,291</b>	<b>Payroll + Facility Maint. &amp; Imprvmnts. \$1,171,103</b>	<b>86.5%</b>	<b>% of budget</b>	
	<b>Capital Outlay Projects (Borrowed)</b>	<b>\$ -</b>	<b>\$ 1,080,000 Note 2</b>	<b>\$ 660,000 Note 3</b>	<b>\$ 138,000 Note 5</b>	

**Note 1** \$100.5K for FA system, Fans in gym areas, wall heater, and carpet +\$50K for Ivatt's Tennis Courts

**Note 3** FY17 \$300K for lights at Coakley Field #1, \$360K for new lights at Coakley Field #2 reconfigured field

**Note 5** FY18 Shower Room updates, upgraded lights, new ceiling tiles, and fans

**Note 2** FY16 \$800K for Eliot Fld Ltg (R) & \$280K for Coakley Fld #3 Ltg. (N)

**Note 4** \$80K for Basketball Courts plus Playground Upgrades

**Note 6** \$1.1M for Hawes Bathhouse over 2 years



# TOWN OF NORWOOD

## Summary Breakdown of Recreation Department Finances

		FY15 Actual	FY16 Actual	FY17 Actual	FY18 Budget	
<b>OPERATING REVENUES</b>						
	Membership Fees	\$ 7,812	\$ 7,995	\$ 4,653	TBD	
	Daily Fees	12,095	12,308	10,321	TBD	
	Play Camps	247,185	241,726	195,349	TBD	← *FY17 - Swim lessons included - \$12,068
	Hall Rentals	4,450	5,635	10,691	TBD	
<b>LINE A</b>	<b>Recr. Generated Revenue</b>	<b>\$ 271,542</b>	<b>\$ 267,664</b>	<b>\$ 221,014</b>	<b>\$ 221,014</b>	
	<b>\$ Increase/(decrease) from Prior Year</b>		<b>\$ (3,878)</b>	<b>\$ (46,650)</b>	<b>\$ -</b>	
	<b>% Incr./Decr. from Prior Year</b>		<b>-1.45%</b>	<b>-21.11%</b>	<b>0.00%</b>	
<b>ACCT. # EXPENSES</b>						
<b>LINE B</b>	5011 Salaries (Admin.)	\$ 402,000	\$ 407,996	\$ 445,930	\$ 404,878	
<b>LINE C</b>	5012 Incidentals	12,972	11,764	12,294	14,450	
<b>LINE D</b>	5014 Building Maintenance	155,303	136,746	139,408	151,800	FY17 subtracted \$86K typical capital
<b>LINE D1</b>	5014 Bldg. Maint. Incidentals	6,578	10,096	11,390	23,814	← *P1905, 1907, 1911, 1919, 1920, 1921, 5070
<b>LINE E</b>	5017 Part-time Wages	73,658	65,910	85,681	94,780	
<b>LINE F</b>	<b>Recreation Center Exp.</b>	<b>\$ 650,511</b>	<b>\$ 632,512</b>	<b>\$ 694,703</b>	<b>\$ 689,722</b>	
<b>LINE G</b>	5102 Playground Maintenance	\$ 109,035	\$ 106,512	\$ 132,594	\$ 162,100	← Pools included
<b>LINE H</b>	5104 Playground Improvements	88,472	3,900	49,704	7,000	← Upgrades
<b>LINE I</b>	5106 Outdoors-Special Rec.	27,842	32,830	29,588	43,500	
	Principle and Interest				275,500	Borrowed Capital Outlay Projects
<b>LINE J</b>	<b>Operating Program Exp.</b>	<b>\$ 225,349</b>	<b>\$ 143,242</b>	<b>\$ 211,886</b>	<b>\$ 212,600</b>	[excludes Principle & Interest costs]
<b>LINE K</b>	5212 Outdoor Wages	\$ 174,603	\$ 183,095	\$ 191,834	\$ 238,900	
<b>LINE L</b>	<b>Recreation Operating Exp.</b>	<b>\$ 1,050,463</b>	<b>\$ 958,849</b>	<b>\$ 1,098,423</b>	<b>\$ 1,141,222</b>	
<b>LINE M</b>	<b>Paid by Taxation</b>	<b>\$ (778,921)</b>	<b>\$ (691,185)</b>	<b>\$ (877,409)</b>	<b>\$ (920,208)</b>	
	<b>\$ Increase/(decrease) from Prior Year</b>		<b>\$ 87,736</b>	<b>\$ (186,224)</b>	<b>\$ (42,799)</b>	
	<b>% Incr./Decr. from Prior Year</b>		<b>-12.69%</b>	<b>21.22%</b>	<b>4.65%</b>	



# **REVOLVING FUND REVENUES AND EXPENSES**

LINE N	Beginning Balance	\$ 40,393	\$ 51,416	\$ 50,535	\$ 86,502
LINE O	Rec. Spec. Program Fees	286,131	281,017	339,568	339,568
LINE P	<b>Total Funds Available</b>	<b>\$ 326,524</b>	<b>\$ 332,433</b>	<b>\$ 390,103</b>	<b>\$ 426,070</b>
	<i>\$ Increase/(decrease) from Prior Year</i>	<i>\$ 5,909</i>	<i>\$ 57,670</i>	<i>\$ 35,967</i>	
	<i>% Incr./Decr. from Prior Year</i>	<i>1.78%</i>	<i>14.78%</i>	<i>8.44%</i>	
LINE Q	Payroll	\$ 104,070	\$ 117,426	\$ 135,288	\$ 135,288
LINE R*	Program Costs	171,038	164,472	168,313	168,313
LINE S	<b>Total Funds Expended</b>	<b>\$ 275,108</b>	<b>\$ 281,898</b>	<b>\$ 303,601</b>	<b>\$ 303,601</b>
	<i>\$ Increase/(decrease) from Prior Year</i>	<i>\$ 6,790</i>	<i>\$ 21,703</i>	<i>\$ -</i>	
	<i>% Incr./Decr. from Prior Year</i>	<i>2.41%</i>	<i>7.15%</i>	<i>0.00%</i>	
LINE T	<b>Ending Balance</b>	<b>\$ 51,416</b>	<b>\$ 50,535</b>	<b>\$ 86,502</b>	<b>\$ 122,469</b>
	<b>[Line B+E+K+Q] Total Payroll Costs</b>	<b>\$ 754,331</b>	<b>\$ 774,427</b>	<b>\$ 858,733</b>	<b>\$ 873,846</b>

\*LINE R - indicated costs also include printing of 2 community program booklets, as well as specific administrative program costs.

Line D Breakdown		*Line D1 Breakdown	
P1912	Service Contracts	P1905	Equip Repair
P1914	Electricity	P1907	Equip Lease
P1915	Heat	P1911	Office Supplies
P1916	Water [DPW Billed]	P1919	Dues
P1917	Custodial Supplies	P1920	Printing
P1918	Building Repairs	P1921	Postage
P5077	Work Clothes	P5070	New Equipment



# TOWN OF NORWOOD

## COMPARABLE TOWN DATA AND USER FEE COMPARISONS

Norwood is part of the Metro West group of Town Recreation Departments:

1. Acton	2. Brookline	3. Dover	4. Framingham	5. Franklin	6. Holliston	7. Hopkington	8. Lexington
9. Medfield	10. Medway	11. Millis	12. Natick	13. Needham	14. Sharon	15. Sudbury	16. Waltham
17. Walpole	18. Wayland	19. Wellesley	20. Westwood	21. Canton (add)	22. Dedham (add)		23. Norwood

**Fee Review/Comparison** - Resident (Res.), Non-Resident (NRes), Youth Resident (YRes), Youth Non-Resident (YNRes), Adult Resident (ARes.), Adult Non-Resident (ANRes), Senior Resident (SRes), Senior Non-Resident (SNRes), Family Resident (FRes.), and Family Non-Resident (FNRes.). N/A - Not Applicable.

**SWIMMING POOL ACCESS** - a swim pass allows for the daily use of Town operated outdoor pools and the spray park.

### Swimming Pool / Beach Tag Fees

			Daily Pass		Seasonal Pass								ARes.	FRes.	COMMENTS
#	Town & # of Pools		Res.	NRes	YRes.	YNRes.	ARes.	ANRes.	FRes.	FNRes.	SRes.	SNRes.	Rank*	Rank*	
1.	Acton(i)	Beach	\$ 6	\$ 8			\$ 75	\$ 105	\$ 145	\$ 200	\$ 25		3	5	Rates double after 6/1 reg.
2.	Brookline	1 Pool-I	5				400	540	600	810					
3.	Dover	1 Pool-I			75	150	160	320			75	150			Blanks indicate the Town does not have a fee for the pool pass identified.
4.	Framingham	Beach	3	6			15	30	40	70			14	10	
5.	Franklin	N/A													
6.	Holliston	Beach	15	25					50	100	10			12	
7.	Hopkington	Beach	5	10			60	100	30				5	14	
8.	Lexington	2 Pools-O	5	6			75	150	225	375	50		3	1	
9.	Medfield	Beach	5		40	75	40	75	75	150			6	11	
10.	Medway	N/A													
11.	Millis	N/A													
12.	Natick	Beach	5	10	23	46	33	66	100		16		9	9	
13.	Needham	Pool	6				100		205				1	2	
14.	Sharon	Beach	5		16		20		35				13	13	
15.	Sudbury	1 Pool-I	9	10	341	381	486	560	671	766	308	355			Gray shaded lines indicate the Town was not included in the comparable survey, as they do not have an outdoor pool or beach for a seasonal comparison.
16.	Waltham	N/A													
17.	Walpole	1 Pool-O	10				40	30	120		20	30	6	7	
18.	Wayland	Beach	5	10	25	45	30	60	135		10	25	8	6	
19.	Wellesley	Beach	5	10	35	70	40	75	170		35	45	6	4	
20.	Westwood	1 Pool-I	7				275	295	370		180				
21.	Canton	1 Pool-O	4	7	35		85		195	293			2	3	
22.	Dedham	Pool	4		50	50	60	70	95	95	45	50	5	10	
23.	Norwood	2 Pools-O	\$ 5	\$ 10	\$ 22	\$ 44	\$ 22	\$ 44	\$ 110		\$ 11		12th	8th	
Averages w/o Norwood			\$ 6	\$ 10	\$ 71	\$ 117	\$ 117	\$ 177	\$ 192	\$ 165	\$ 70	\$ 109	of 14 Towns		
Averages w/o Indoor Pools			\$ 9	\$ 10	\$ 32	\$ 59	\$ 56	\$ 76	\$ 116	\$ 172	\$ 26	\$ 38	*Rankings don't include indoor pool Towns.		



SWIM LESSONS and LIFEGUARD TRAINING are provided by trained personnel and are scheduled for specific times each day at either Town pool.

Green shaded cells represent data collected as part of our comparison and ranking.

Gray shaded lines indicate the identified Town does not offer the swim activity and is excluded from the comparable survey.

		Swimming Lessons			Total Avg. per Session
		Yes or No	Cost/ 2 week Session		
#	TOWN		Res.	NRes.	
1.	Acton	Yes	\$ 120	\$ 120	
2.	Brookline	Yes	121	164	
3.	Dover	No			
4.	Framingham	Yes	38	43	
5.	Franklin	No			
6.	Holliston	No			
7.	Hopkington	No			
8.	Lexington	Yes	40	40	
9.	Medfield	Yes	100	100	
10.	Medway	No			
11.	Millis	No			
12.	Natick (with tag)	Yes	58	101	
13.	Needham	Yes	70	70	
14.	Sharon	Yes	80	90	
15.	Sudbury	Yes	60	100	
16.	Waltham	No			
17.	Walpole	Yes	65	75	
18.	Wayland	Yes	65	65	
19.	Wellesley	Yes	64	74	
20.	Westwood	Yes	180	200	
21.	Canton	Yes	75	85	
22.	Dedham	Yes	55		
23.	Norwood	Yes	\$ 44	No	
Averages w/o Norwood			\$ 79	\$ 95	
Avg. # of Norwood Lessons			300	Norwood Res & N	

Norwood Res & NRes Trng.

Yes or No	Lifeguard Training		COMMENTS
	Res.	NRes	
No			
Yes	\$ 200	\$ 270	
No			
Yes	\$ 280	\$ 305	
No			
No			
No			
Yes	\$ 250	\$ 260	
No			
No			
No			
No			
Yes	\$ 315	\$ 325	
No			
No			
Yes	\$ 300	\$ 300	
No			
Yes	\$ 325	\$ 335	
No			
Yes	\$ 300		
Yes	\$ 250	\$ 270	
\$ 281   \$ 299			

15 Towns provide Res. 18 Towns provide  
swimming lessons Lifeguard Training

Res. Lessons Rank	Lifegrd. Res. Rank
3	
2	8
15	5
14	6
4	
7	
5	
11	2
8	
8	3
10	
1	1
6	
12	3
13th	6th



**EXERCISE/FITNESS CENTER** - membership allows the participant to utilize the fitness area and basketball courts.

Green shaded cells represent data collected as part of our comparison and ranking.

Gray shaded lines indicate the identified Town does not offer a Fitness Center and is excluded from the comparable survey.

### Exercise/Fitness Center

#	TOWN	Yes	Daily Rate		Monthly Rate		Yearly Rate		Daily Senior Rates		Monthly Sr. Rates		Yearly Sr. Rates		Area in Sq. Feet	Month Rank	Yearly Rank
		No	Res.	NRes.	Res.	NRes.	Res.	NRes.	SRes	SNRes	SRes.	SNRes	SRes.	SNRes.			
1.	Acton	No															
2.	Brookline	No															
3.	Dover	No															
4.	Framingham	No															
5.	Franklin	No															
6.	Holliston	No															
7.	Hopkington	No															
8.	Lexington	No															
9.	Medfield	No															
10.	Medway	No															
11.	Millis	No															
12.	Natick	No															
13.	Needham	No															
14.	Sharon	No															
15.	Sudbury	No															
16.	Waltham	No															
17.	Walpole	No															
18.	Wayland	No															
19.	Wellesley	No															
20.	Westwood	No															
21.	Canton	No															
22.	Dedham	No															
23.	Norwood	Yes	\$5	\$6	\$15	N/A	\$145	N/A	\$0	\$1	\$0	N/A	\$0	N/A	3,000		
Averages w/o Norwood																	

What we have learned through the course of discussions within the Metro West Towns, is that Norwood is unique in both size and equipment. Most Towns gave up fitness centers years ago due to liability issues. Any comparable data obtained will have such a small sample that normal recommendations from a comparison will not be meaningful. This should be examined more closely and there is a user fee being recommended - #15.



**PLAY CAMP** - each session is one week with varying themes and activities. Each session is broken into 3 different age/grade groups. There is a min and max per session.

Green shaded cells represent data collected as part of our comparison and ranking. Blanks indicate the Town does not have a fee for the identified swim activity.

Gray shaded lines indicate the identified Town does not offer the Play Camp and is excluded from the comparable survey.

Summer Play Camps			Junior Play			
		Yes	Entering Grade		Total Avg. per Session	Res. Rank
		No	K-1 Cost			
#	TOWN		Res.	NRes.		
1.	Acton	Yes	\$ 300			2
2.	Brookline	Yes	235			4
3.	Dover	Yes				
4.	Framingham	Yes	130			14
5.	Franklin	Yes				
6.	Holliston	Yes	162			11
7.	Hopkington	Yes	175			8
8.	Lexington	Yes	150			12
9.	Medfield	Yes	230			5
10.	Medway	Yes	Offered through Franklin			
11.	Millis	No				
12.	Natick	Yes	207			7
13.	Needham	Yes	175			8
14.	Sharon	Yes				
15.	Sudbury	Yes	173			10
16.	Waltham					
17.	Walpole	Yes	275			3
18.	Wayland	Yes	143			13
19.	Wellesley	Yes	320			1
20.	Westwood	Yes	210			6
21.	Canton	Yes	125			16
22.	Dedham					
23.	Norwood	Yes	\$ 130	\$ 180	30 - 35	14th
Averages w/o Norwood			\$ 201			

16 Towns provide Junior Play Camp Services

16 Towns provide Junior Play Camp Services

Playcamp			
Entering Grades		Total Avg. per Session	Res. Rank
2-5 Cost			
Res.	NRes.		
\$ 245			5
210			9
175			13
130			17
150			16
175			13
230			8
259			3
Offered through Franklin			
207			10
175			13
195			12
235			7
275			2
240			6
350			1
200			11
250			4
\$ 100	\$ 150	50 - 80	18th
\$ 218			

18 Towns provide Play Camp Services

18 Towns provide Play Camp Services

Senior Play			
Entering Grades 6-8 Cost		Total Avg. per Session	Res. Rank
Res.	NRes.		
\$ 260			7
175			12
175			12
230			8
269			6
Offered through Franklin			
207			9
175			12
195			11
294			4
275			5
303			2
450			1
200			10
300			3
\$ 125	\$ 175	50 - 80	15th
\$ 251			
15 Towns provide Sr. Play Camp Services			

15 Towns provide Sr. Play Camp Services



# TOWN OF NORWOOD

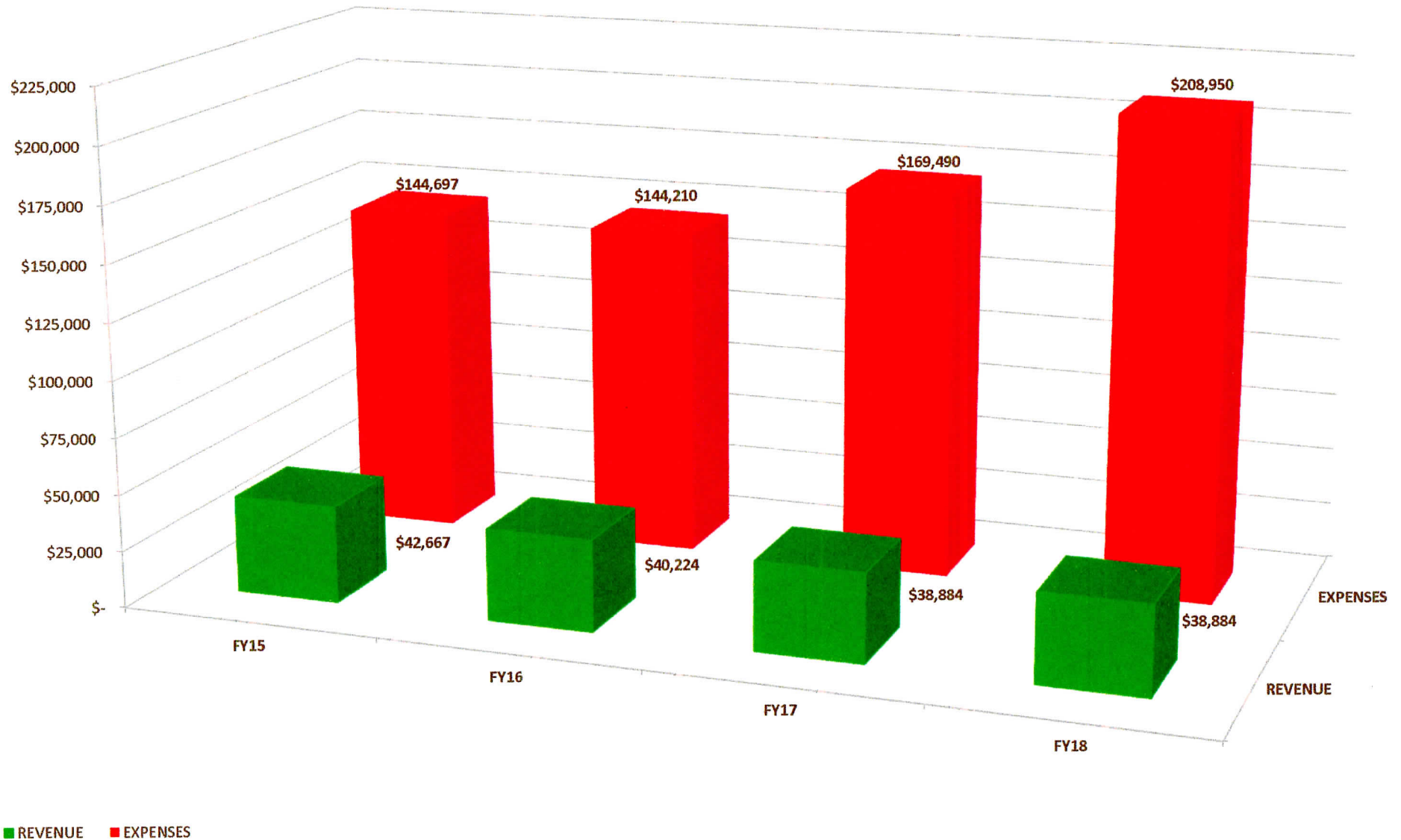
## Swimming Pool Financials

Revenue	FY15		FY16		FY17		FY18		COMMENTS
	#'s	Income	#'s	Income	#'s	Income	#'s	Income	
Total Daily Passes and Income	1,220	\$ 28,490	1,319	\$ 27,114	1,332	\$ 27,114		\$ 27,114	All income is included in the Operating Budget
Total Seasonal Passes and Income									
Swimming Lesson Fees	326	\$ 14,177	310	\$ 13,110	283	\$ 11,770		\$ 11,770	
Revenue Totals	1546	\$ 42,667	1629	\$ 40,224	1615	\$ 38,884		\$ 38,884	

Expenses		FY15		FY16		FY17		FY18		
		#'s	Cost	#'s	Cost	#'s	Cost	#'s	Cost	COMMENTS
Salaries	Pool Maintenance	3	\$ 14,040	3	\$ 15,600	3	\$ 14,490	3	\$ 15,750	Salary Expenses are paid from the Operating Account.
	Pool Supervisor	2	\$ 7,000	0	\$ -	0	\$ -	2	\$ 6,000	
	Pool Director	0	\$ -	1	\$ 7,500	1	\$ 7,200	1	\$ 7,600	
	Lifeguards	16	\$ 84,480	16	\$ 91,520	20	\$ 98,800	20	\$ 106,400	10 Lifeguards per pool - based on capacity.
Salaries Sub-totals		21	\$ 105,520	20	\$ 114,620	24	\$ 120,490	26	\$ 135,750	

Pool Maintenance - P1882	FY15	FY16	FY17	FY18	COMMENTS
	COSTS	COSTS	COSTS	BUDGET	
Chemicals				\$ 18,000	
Custodian Supplies				\$ 2,000	
Pre and Post Pool Operation				\$ 13,000	
Lifeguard Equipment				\$ 5,000	
Parts for the Chemical Feeders [chlorine]				\$ 1,700	
Yearly Repainting of Fr. Macs Pool				\$ 6,500	
Repainting of Hawes Pool				\$ 12,000	
Replacement of Hawes Pool Pump	\$ -	\$ -	\$ -	\$ 15,000	
Pool Maintenance Sub-totals	\$ 39,177	\$ 29,590	\$ 49,000	\$ 73,200	
Expense Totals	\$ 144,697	\$ 144,210	\$ 169,490	\$ 208,950	
Net FY Result of 2 Swimming Pool Operations	(\$102,030)	(\$103,986)	(\$130,606)	(\$170,066)	
	Actual	Actual	Actual	Projected	

### Swimming Pool Operations FY15 thru FY18 Budget





# TOWN OF NORWOOD

## Play Camp Financials

	FY15		FY16		FY17		FY18		COMMENTS
	#'s	Income*	#'s	Income*	#'s	Income*	#'s	Income	
Revenue - Operating Account									
Play Camp Attendees - Grades 2 - 5	1159	\$ 107,910	1143	\$ 114,300	1,033	\$ 103,300			*includes field user fees.
Field User Fees									New code to track separately - R984500

Operating Account Revenue Totals 1,159 | \$ 107,910 | 1,143 | \$ 114,300 | 1,033 | \$ 103,300 | 0 | \$ -

### Revenue - Revolving Account

Jr. Play Camp Attendees - Grades K & 1	256	\$ 29,937	241	\$ 31,330	281	\$ 36,530			
Sr. Play Camp Attendees - Grades 6 - 8	464	55,284	502	62,750	470	58,750			

Revolving Fund Revenue Totals 720 | \$ 85,221 | 743 | \$ 94,080 | 751 | \$ 95,280 | 0 | \$ -

TOTAL #'s and Revenues 1,879 | \$ 193,131 | 1,886 | \$ 208,380 | 1,784 | \$ 198,580 | 0 | \$ -

	FY15		FY16		FY17		FY18		COMMENTS
	#'s	Cost	#'s	Cost	#'s	Cost	#'s	Cost	
Expenses - Operating Account									
Salaries Play Camp Counselors	24	\$ 80,010	24	\$ 88,204	24	\$ 88,200	24		Salary Expenses are paid from the Operating Account.
Play Camp Director	0		0		1	7,200	1		

Operating Account Expense Totals 24 | \$ 80,010 | 24 | \$ 88,204 | 25 | \$ 95,400 | 25 | \$ -

### Expenses - Revolving Account

Salaries Jr. Play Camp Counselors	6	\$ 18,730	6	\$ 20,395	6	\$ 21,880	6		Salary Expenses from the Revolving Fund.
Sr. Play Camp Counselors	5	16,065	5	17,640	5	19,215	5		Salary Expenses from the Revolving Fund.

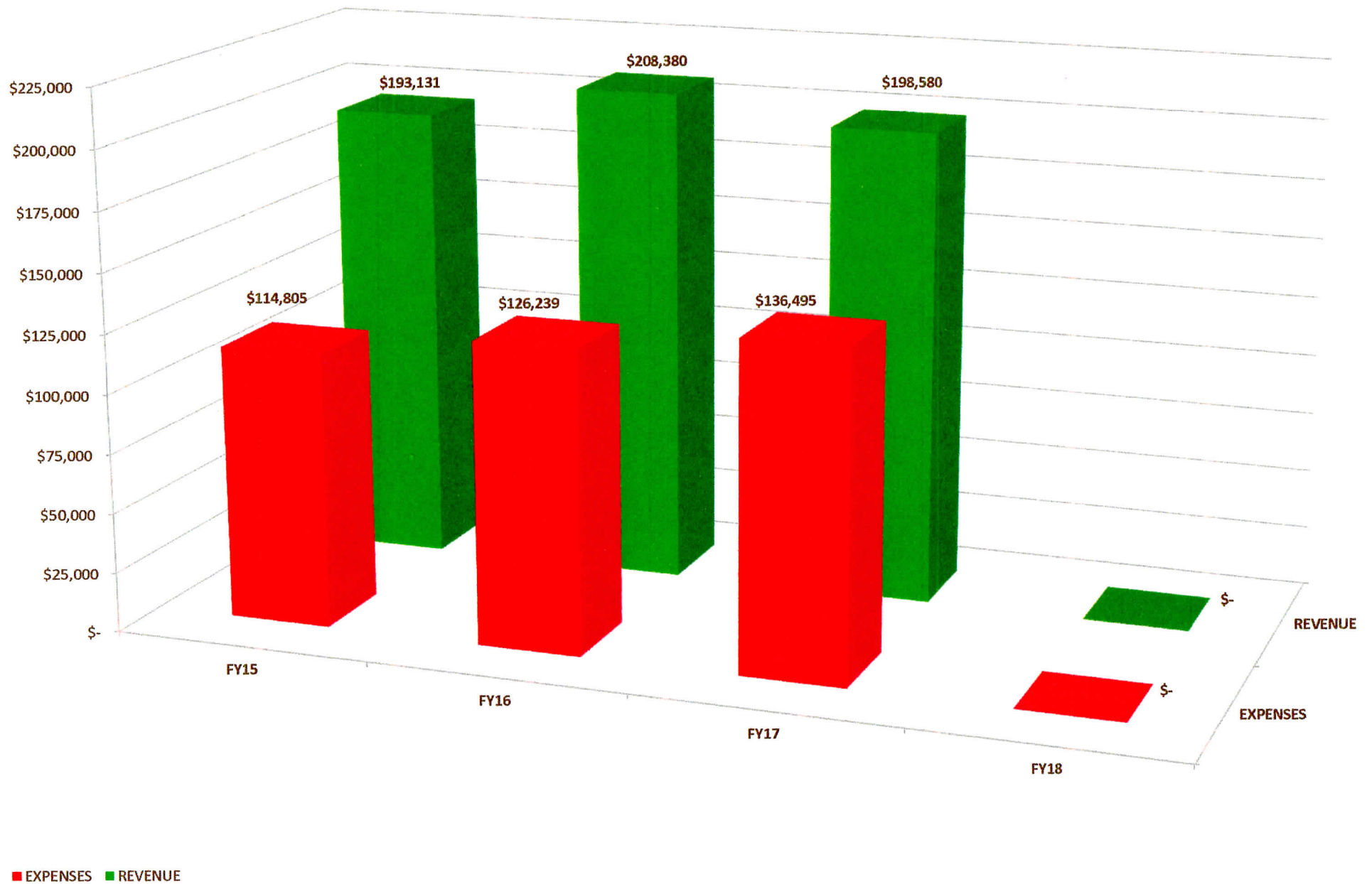
Revolving Fund Expense Totals 11 | \$ 34,795 | 11 | \$ 38,035 | 11 | \$ 41,095 | 11 | \$ -

TOTAL Expenses \$ 114,805 | \$ 126,239 | \$ 136,495 | \$ -

	FY15		FY16		FY17		FY18		COMMENTS
Net Results									
Play Camp		\$ 27,900		\$ 26,096		\$ 7,900		\$ -	
Jr. and Sr. Play Camps		\$ 50,426		\$ 56,045		\$ 54,185		\$ -	
3 Play Camp Operations		\$ 78,326		\$ 82,141		\$ 62,085		\$ -	



## All Play Camp Operations FY15 thru FY18 Budget





# TOWN OF NORWOOD

## Challenger Camp Financials

Challenger Camp is a collaborative between the Recreation Department and the School Department and is funded through the Operating Account.

**ELIGIBILITY:** Norwood special needs students in grades 2 thru 12 that do not attend the educational camp 'Heros' run by the School Department, can attend Challenger Camp.

**SUMMER SESSIONS:** 3      **SESSION LENGTH:** 2 weeks      **DAILY HOURS:** Mon. thru Fri. - 9 AM to 2:00 PM

**STAFFING:** The amount of staffing is determined with Special Needs Director of the School Department. Staffing is provided mainly through the Sschool Department. School Department posts within and make recommendations, the the Recreation Department hires. As identified below the School Department funds 4 teacher positions & Aides as needed and the Recreation Department funds 2 teacher positions, 4 counselors, a school nurse and the Camp Director position.

	FY15		FY16		FY17		FY18		FY19		
Total Revenue	#'s	Income	#'s	Income	#'s	Income	#'s	Income	#'s	Income	COMMENTS
Challenger Camp Registrations (note 1)	41	\$ 10,628	100	\$ 8,305	102	\$ 8,305	102	\$ 8,305			User Fee is roughly \$80/person
Field Trip Income [Revolving Fund]	113	\$ 2,200	120	\$ 2,370	100	\$ 4,355	100	\$ 4,355			Bus Fees
Revenue Totals	154	\$ 12,828	220	\$ 10,675	202	\$ 12,660	202	\$ 12,660	0	\$ -	

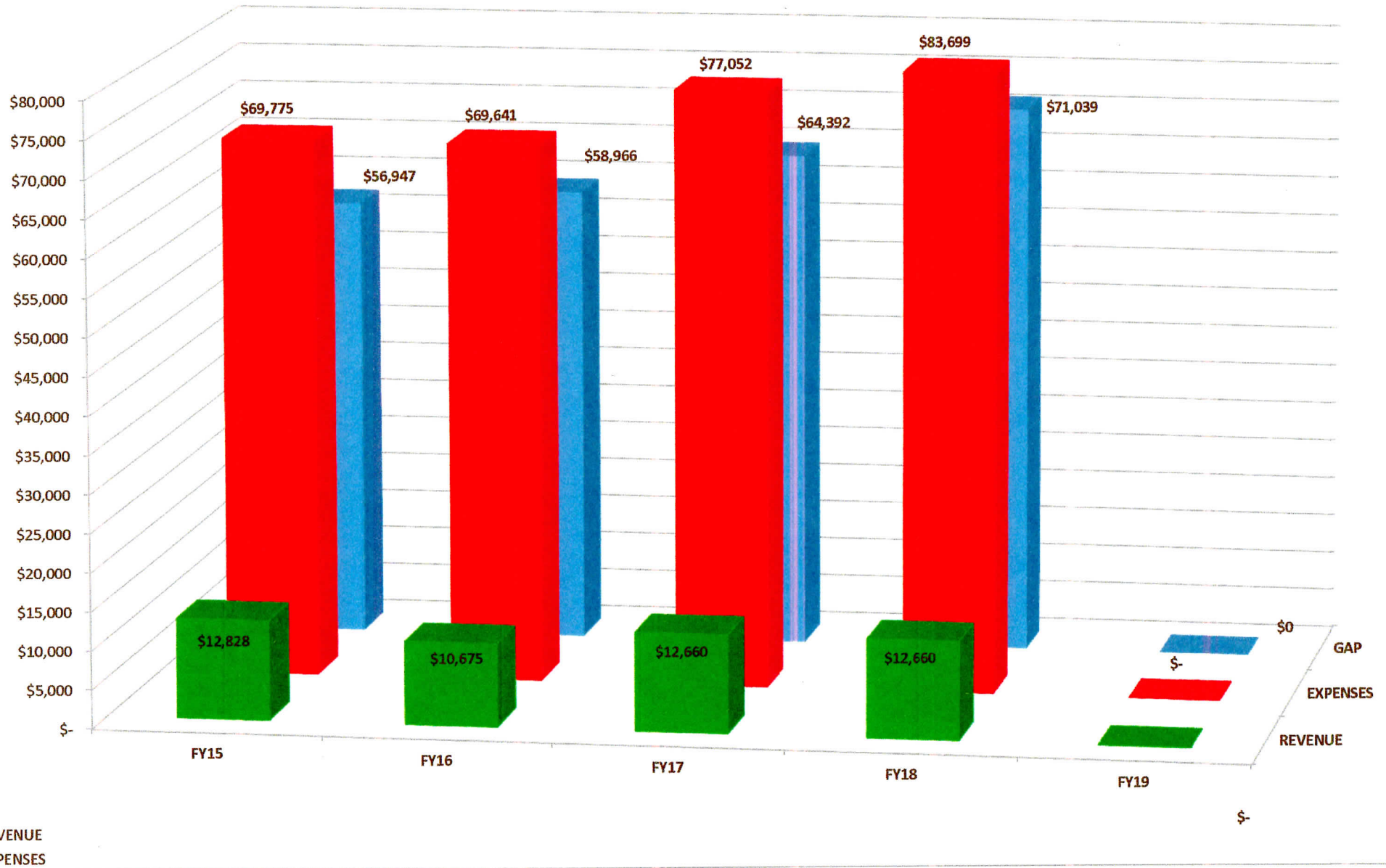
*Note 1 - FY15 was last year you enrolled for complete summer instead of 2 week sessions.*

	FY15		FY16		FY17		FY18		FY19		
Total Expenses	#'s	Cost	#'s	Cost	#'s	Cost	#'s	Cost	#'s	Cost	COMMENTS
Salaries	Teachers funded by Rec. Dept.	2	\$ 15,960	2	\$ 17,342	2	\$ 21,243	2	\$ 24,080		
	H.S. & College Counselors by R.D.	4	7,434	4	8,260	4	9,086	4	9,499		
	School Nurse funded by Rec. Dept.	1	5,310	1	5,747	1	6,084	1	6,256		Nurse works half days
	Adjustm. Counselor funded by R.D.	0	-	0	-	0	-	1	5,500		
	Play Camp Director by Rec. Dept.	1	6,480	1	6,885	1	7,290	1	7,897		
	Teachers funded by Schools	4	19,669	4	20,371	4	21,074	4	20,371		[rate is \$31.93/hour for past 4 years]
	Aides for 1:1 students	5	12,222	3	8,166	3	7,420	2	5,241		
		28 days		29 days		30 days		29 days			
Salaries Sub-totals	17	\$ 67,075	15	\$ 66,771	15	\$ 72,197	15	\$ 78,844	0	\$ -	

Non-salary Expenses	FY15	FY16	FY17	FY18		COMMENTS
Field Trip Expenses [Revolving Fund]	\$ 2,200	\$ 2,370	\$ 4,355	\$ 4,355		Bus Fees
Supply expenses	\$ 500	\$ 500	\$ 500	\$ 500		T-shirts and misc.
Non-salary Sub-totals	\$ 2,700	\$ 2,870	\$ 4,855	\$ 4,855	\$ -	
Expense Totals	\$ 69,775	\$ 69,641	\$ 77,052	\$ 83,699	\$ -	

Net FY Result for Challenger Camp Operations	(\$56,947)	(\$58,966)	(\$64,392)	(\$71,039)	\$0
--	------------	------------	------------	------------	-----

## Challenger Camp Operations FY15 thru FY18 Budget





### Challenger Camp Operations FY15 thru FY18 Budget



# TOWN OF NORWOOD

## RECREATION DEPARTMENT PERSONNEL - SALARY ALLOCATION

In analysing the Recreation Department Salaries, we listed each position or groups of positions. We indicate which is paid for from tax/budget dollars, which is paid for from the Revolving Fund, both current and proposed. This review also attempted to outline Core positions and Non-core positions related verses Services verses

Core' - those permanent positions comprising the central and foundational group that provides the skills essential to the survival and growth of an organization. Core employees are supported in their work by contingent or peripheral employees.

Non-Core' - those temporary or part-time positions serving programs and activities offered by the Recreation Department that can be internally or externally based.

Positions were taken from the department's FY17 Org Chart, which has been updated by Travis Farley for FY18.

				Core or Non-Core	Current % Allocation		Proposed % Allocation		
Position / Title	#'s	Function Related to	FY17 Cost		Opt. Acct.	Rev. Fund	Opt. Acct.	Rev. Fund	COMMENTS
Superintendent	1	Department Head	\$ 93,561	Core	100%	0%	100%	0%	
Admin. Asst.	1	Day-to-day operations all year	\$ 59,040	Core	100%	0%	100%	0%	
Program Director	1	Day-to-day operations all year	\$ 74,059	Core	100%	0%	100%	0%	
Rec. Admin.	1	Day-to-day operations all year	\$ 55,429	Core	100%	0%	100%	0%	
Facility Maint.	1	see comment	\$ 59,040	Core	100%	0%	100%	0%	Position related to facility maint.- excluded
Sr. Custodian	1	see comment	\$ 52,636	Core	100%	0%	100%	0%	Position related to facility maint.- excluded
Instructors	18	Activities / Programs	\$ 135,288	Non-Core	0%	100%	0%	100%	Sept. thru May - <20 hrs./week - PTn S/T
Rec. Leaders	12	Monitor on-going activities	\$ 95,920	Non-Core	100%	0%	100%	0%	September thru May - PTn
Pool Maint.	3	Operation of Swimming Pools	\$ 14,490	Non-Core	100%	0%	100%	0%	June thru August - PTn S/T
Pool Director	1	Operation of Swimming Pools	\$ 7,200	Non-Core	100%	0%	100%	0%	June thru August - PTn ST
Life Guards	20	Operation of Swimming Pools	\$ 98,800	Non-Core	100%	0%	100%	0%	June thru August - 35 hrs./week - PTn S/T
Camp Director	1	Summer Camp (1)	\$ 7,200	Non-Core	100%	0%	50%	50%	June thru Aug. - 40 hrs./week - PTn S/T
Camp Director	1	Challenger Camp	\$ 8,400	Non-Core	100%	0%	100%	0%	July thru Aug. - 40 hrs./week - 6 weeks - PTn S/T
Counselors	18	Play Camp Operations	\$ 73,862	Non-Core	100%	0%	100%	0%	June thru August - 35 hrs./week - PTn S/T
Counselors	11	Jr. Play / Sr. Play Camps	\$ 41,095	Non-Core	0%	100%	0%	100%	July and August - PTn S/T
		TOTAL Budget Allocation Changes	\$ 3,600						
Town's Share of Insurance coverage for all Rec. Dept. staff	Non-union Health Cost		\$ 22,554	\$ 47,539	\$ 50,806	TOTAL - Town's share of Health and Dental Benefits for all Recreation Staff.			
	Union Health Cost		\$ 24,985						
	Non-union Dentist		\$ 2,064	\$ 3,267					
	Union Dentist		\$ 1,203						
Core Personnel	Non Bargained-for Salary/Wages (3)		\$ 223,049	\$ 393,765	12.9%	11.0%	Town's share of Non Bargained-for % of Health & Dental benefits		
	Bargained-for Salary/Wages (3)		\$ 170,716			15.3%	Town's share of Bargained-for % of Health & Dental benefits		
Non-core Personnel		All S / T non-benefited wages (73)		\$ 482,255					

### NOTES:

(1) The change in Proposed % Allocation is due to the Director position overseeing all 3 Play camps, but 2 of the camps fall under the Revolving Fund - see page 15.



# RECREATION DEPARTMENT BUILDING COSTS

Bldg. SF Size: 30,240

		FY15	FY16	FY17	FY18	FY19	
<b>LINE D</b>	<b>5014 Bldg. Maint.-no Incidentals</b>	<b>\$ 155,303</b>	<b>\$ 136,746</b>	<b>\$ 139,408</b>	<b>\$ 151,800</b>	<b>\$ -</b>	<b>from page 7</b>
	P1905 Equipment Repairs	\$ 129	\$ 2,454	\$ 3,186	\$ 5,000		
	P1907 Equipment Lease	1,384	-	168	2,200		
	P1912 Service Contracts	49,532	47,394	23,095	41,400		
	P1914 Electricity	41,028	38,647	44,999	45,000		
	P1915 Heat	12,123	11,464	12,581	12,500		
	P1916 Water	8,072	5,406	5,473	8,000		
	P1917 Custodial Supplies	5,358	5,528	9,500	7,000		
	P1918 Building Repairs	36,629	24,999	39,559	29,500		
	P5077 Work Clothes	1,048	854	847	1,200		
		<b>\$ 155,303</b>	<b>\$ 136,746</b>	<b>\$ 139,408</b>	<b>\$ 151,800</b>	<b>\$ -</b>	<b>\$ 145,814</b>
	<b>Salary/Wages</b>						<b>4-yr Avg.</b>
	P1898 Custodial Salaries	\$ 106,291	\$ 109,121	\$ 111,506	\$ 111,676		
	P1899 Longevity	2,500	2,500	2,600	2,600		
	P1908 Overtime	21,245	22,144	21,174	23,510		
	P1909 Differential	756	737	746	770		
	<b>Custodial Wages Sub-total</b>	<b>\$ 134,502</b>	<b>\$ 134,502</b>	<b>\$ 136,026</b>	<b>\$ 138,556</b>	<b>\$ -</b>	<b>\$ 135,897</b>
							<b>4-yr. Avgs.</b>
<b>LINE 2</b>	<b>Bldg. Maint. and Salary/Wages</b>	<b>\$ 289,805</b>	<b>\$ 271,248</b>	<b>\$ 275,434</b>	<b>\$ 370,418</b>		<b>\$ 301,726</b>
	<b>Cost per SF - Building Maintenance</b>	<b>\$ 5.14</b>	<b>\$ 4.52</b>	<b>\$ 4.61</b>	<b>\$ 5.02</b>		<b>\$ 4.82 4-yr.</b>
	<b>Cost per SF - Bldg. Maint. and Wages</b>	<b>\$ 9.58</b>	<b>\$ 8.97</b>	<b>\$ 9.11</b>	<b>\$ 12.25</b>		<b>\$ 9.98 Avgs.</b>

The goal is to collect a fee from each activity to contribute a % of the Bldg. Maint. expense.

First we went through each Spring / Summer 2017 activity (approximately 150) to determine the their actual attendance, cost, income and net profitability. This data is from pages 21-25. To have an estimate for a full-year, we just doubled the Spring / Summer numbers, as the fall / Winter programs are similar in numbers and are generally slightly more profitable, as more children are around.

	Activity/Program #'s			Activity / Program Revenue			Program Cost	Net Activity / Program Profit		
	Minimum	Maximum	Actual	Minimum	Maximum	Actual		Minimum	Maximum	Actual
Spring/Summer	638	1,797	1,703	\$51,196	\$ 131,849	\$ 68,196	\$ 79,702	\$ (28,506)	\$ -	\$ 68,196
w/ Fall/Winter	1,276	3,594	3,406	\$102,392	\$ 263,698	\$ 136,392	\$ 159,404	\$ (57,012)	\$ -	\$ 136,392

In order to achieve this goal, there are 2 targets to consider: (i) what % of Bldg. Maint. expense to recover; and, (ii) what user fee to add to capture those building maintenance dollars.

Using the charts below, select the % of bldg. maintenanc to capture (1st column) and then select the fee to add to each activity. The charts will indicate % of dollars captured compared to the goal selected.

% of Bldg. Maint.	LINE D times % of Bldg. 4-year avg.
10%	\$ 14,581
11%	16,040
12%	17,498
13%	18,956
14%	20,414
15%	21,872

Added Activity Fee Options and Income Generated	
\$ 5.00	\$ 17,030
5.50	18,733
6.00	20,436
6.50	22,139
7.00	23,842
7.50	25,545

Income generated towards bldg. maint. at targeted %.

Numbers represent outcome using 4-year Bldg. Maint. exp. average		10%	11%	12%	13%	14%	15%
	\$ 5.00	116.8%	106.2%	97.3%	89.8%	83.4%	77.9%
	\$ 5.50	128.5%	116.8%	107.1%	98.8%	91.8%	85.6%
	\$ 6.00	140.2%	127.4%	116.8%	107.8%	100.1%	93.4%
	\$ 6.50	151.8%	138.0%	126.5%	116.8%	108.5%	101.2%
	\$ 7.00	163.5%	148.6%	136.3%	125.8%	116.8%	109.0%
	\$ 7.50	175.2%	159.3%	146.0%	134.8%	125.1%	116.8%



# TOWN OF NORWOOD

## RECREATION DEPARTMENT PROGRAMS (from Revolving Fund)

As a starting point, all programs/activities indicated in the Spring/Summer and Fall/Winter booklets are funded through the department's Revolving Fund, not from the Operating Budget (tax payer allocated dollars).

99% of the programs/activities outlined in the Spring/Summer and Fall/Winter booklets are 100% self sufficient. Every once in a while a program/activity may be purposely run at a loss if leadership believes it will become popular.

Listed below is the listing of all programs in the 2017 Spring/Summer booklet and what has transpired to date. New programs/Activities being offered in 2017 are indicated in **bold italics**.

#s	Program / Activity	Min. Class #	Max. Class #	Actual Class #	Reg. Fee	Min. Income	Max. Income	Actual Income	Program Cost	Min. Net +/-	Max. Net. +/-	Actual Net. +/-	COMMENTS
1	Flashlight Egg Hunt	8	30	12	\$5	\$40	\$150	\$60	\$0	\$40	\$150	\$60	In-house
2	<b>LEGO Master Builders</b>	<b>10</b>	<b>25</b>		<b>\$55</b>								Vendor
3	CPR	5	20	4	\$45	\$225	\$900	\$180	\$0	\$225	\$900	\$180	Vendor
4	First Aid (i)	5	20	5	\$45	\$225	\$900	\$225	\$0	\$225	\$900	\$225	Vendor
5	Easter Egg Hunt			115	\$5	\$0	\$0	\$575	\$200	-\$200	-\$200	\$375	In-house
6	Mother/Daughter Hair Braiding (i)	4	15	4	\$10	\$40	\$150	\$40	\$30	\$10	\$120	\$10	In-house
7	EGG-cellent Egg Dying (Group 1)	5	15	6	\$10	\$50	\$150	\$60	\$40	\$10	\$110	\$20	In-house
8	EGG-cellent Egg Dying (Group 2)	5	15	9	\$10	\$50	\$150	\$90	\$40	\$10	\$110	\$50	In-house
9	Girls Basketball Clinic (i)	5	15	12	\$20	\$100	\$300	\$240	\$150	-\$50	\$150	\$90	In-house
10	F.A.S.T Vacation Multisport (i)	10	25	7	\$60	\$600	\$1,500	\$420	\$336	\$264	\$1,164	\$84	Vendor
11	<b>Global Art (i)</b>	9	15	8	\$80	\$720	\$1,200	\$640	\$400	\$320	\$800	\$240	In-house
12	<b>F.A.S.T 1/2 day Multisport 1 (i)</b>	<b>10</b>	<b>25</b>		<b>\$30</b>								Vendor
13	<b>F.A.S.T 1/2 day Multisport 2 (i)</b>	<b>10</b>	<b>25</b>		<b>\$30</b>								Vendor
14	<b>F.A.S.T 1/2 day Multisport 3 (i)</b>	<b>10</b>	<b>25</b>		<b>\$30</b>								Vendor
15	<b>April Vacation w/ UK Petite-1 (i)</b>	10	25	7	\$45	\$450	\$1,125	\$315	\$252	\$198	\$873	\$63	Vendor
16	<b>April Vacation w/ UK Petite-2 (i)</b>	10	25	5	\$45	\$450	\$1,125	\$225	\$180	\$270	\$945	\$45	Vendor
17	<b>National Butterfly Day (i)</b>	5	15		<b>\$10</b>								In-house
18	<b>National Superhero Day (i)</b>	5	15		<b>\$10</b>								In-house
19	<b>National Scavenger Hunt Day (i)</b>	5	14		<b>\$10</b>								In-house
20	<b>Fishing Derby</b>				<b>\$5</b>								In-house
21	<b>Rubber Duck Race</b>				<b>\$5</b>								In-house
22	<b>Mindful Yoga &amp; Meditation-1</b>	4	15	7	\$8	\$32	\$120	\$56	\$40	-\$8	\$80	\$16	In-house
23	<b>Lucky Day Music Class-LD01</b>	5	15	14	\$4	\$20	\$60	\$56	\$50	-\$30	\$10	\$6	Vendor
24	<b>Lucky Day Music Class-LD02</b>	5	15	12	\$4	\$20	\$60	\$48	\$50	-\$30	\$10	-\$2	Vendor
25	<b>Super Hero Engineering Legos</b>	8	15	7	\$65	\$520	\$975	\$455	\$364	\$156	\$611	\$91	Vendor
26	B.L.A.S.T. (i)	8	20	8	\$48	\$384	\$960	\$384	\$307	\$77	\$653	\$77	Vendor
27	<b>SAFEKIDS (i)</b>	8	20	7	\$20	\$160	\$400	\$140	\$112	\$48	\$288	\$28	Vendor
28	<b>Touch-A-Truck</b>	<b>0</b>	<b>0</b>		<b>\$0</b>								In-house



#s	Program / Activity	Min. Class #	Max. Class #	Actual Class #	Reg. Fee	Min. Income	Max. Income	Actual Income	Program Cost	Min. Net +/-	Max. Net +/-	Actual Net. +/-	COMMENTS
29	Family Yoga-1	5	15		\$8	\$40	\$120	\$0		\$40	\$120	\$0	In-house
30	Family Yoga-2	5	15		\$8	\$40	\$120	\$0		\$40	\$120	\$0	In-house
31	Mother/Daughter Princess Tea (i)	7	15	15	\$20	\$140	\$300	\$300	\$200	-\$60	\$100	\$100	In-house
32	Annual MDay Sweetheart Dance		100	26	\$15	\$0	\$1,500	\$390	\$200	-\$200	\$1,300	\$190	In-house
33	Family Feud Night	5	10	8	\$15	\$75	\$150	\$120	\$100	-\$25	\$50	\$20	In-house
34	Family Trivia Night	5	10		\$15								In-house
35	Thank You - Teacher Cookies (i)	5	15	5	\$10	\$50	\$150	\$50	\$40	\$10	\$110	\$10	In-house
36	Father's Day Cookie Decorating (i)	5	15	5	\$10	\$50	\$150	\$50	\$40	\$10	\$110	\$10	In-house
37	Day of Hope Carnival	0	0		\$5								In-house
38	Family Flick	0	0		\$0								In-house
39	March into Spring-1 (i)	5	10	6	\$60	\$300	\$600	\$360	\$150	\$150	\$450	\$210	In-house
40	March into Spring-2 (i)	5	10		\$60								In-house
41	Tot Fitness-1 (i)	5	10	10	\$60	\$300	\$600	\$600	\$150	\$150	\$450	\$450	In-house
42	Tot Fitness-2 (i)	5	10	6	\$60	\$300	\$600	\$360	\$150	\$150	\$450	\$210	In-house
43	Tot Fitness-3 (i)	5	10	4	\$60	\$300	\$600	\$240	\$150	\$150	\$450	\$90	In-house
44	Parents Night Out-1	15	30	25	\$10	\$150	\$300	\$250	\$200	-\$50	\$100	\$50	In-house
45	Parents Night Out-2	15	30	13	\$10	\$150	\$300	\$130	\$200	-\$50	\$100	-\$70	In-house
46	Mummy & Me UK Soccer-1 (i)	10	20	7	\$70	\$700	\$1,400	\$490	\$392	\$308	\$1,008	\$98	Vendor
47	Mummy & Me UK Soccer-2 (i)	10	20	7	\$70	\$700	\$1,400	\$490	\$392	\$308	\$1,008	\$98	Vendor
48	Stem Explorers (i)	5	12	9	\$60	\$300	\$720	\$540	\$150	\$150	\$570	\$390	In-house
49	Tot Karate (i)	6	10	4	\$64	\$384	\$640	\$256	\$204	\$180	\$436	\$52	Vendor
50	Pre-school Prep - Tuesday	5	12	15	\$120	\$600	\$1,440	\$1,800	\$150	\$450	\$1,290	\$1,650	In-house
51	Pre-school Prep - Thursday	5	12	4	\$120	\$600	\$1,440	\$480	\$150	\$450	\$1,290	\$330	In-house
52	Micro-Wheels (i)				\$79								Vendor
53	Super Tumble	7	15	14	\$80	\$560	\$1,200	\$1,120	\$500	\$60	\$700	\$620	In-house
54	Tumble Tots	7	15	3	\$80	\$560	\$1,200	\$240	\$500	\$60	\$700	-\$260	In-house
55	Icky, Sticky, Goopy, Art (i)	5	12	13	\$60	\$300	\$720	\$780	\$500	-\$200	\$220	\$280	In-house
56	Kids Cook (i)	5	12	6	\$72	\$360	\$864	\$432	\$150	\$210	\$714	\$282	In-house
57	Let's Play T-Ball			80	\$55	\$0	\$0	\$4,400	\$1,000	-\$1,000	-\$1,000	\$3,400	In-house
58	F.A.S.T Athletics Dodgeball (i)	6	15	11	\$66	\$396	\$990	\$726	\$550	-\$154	\$440	\$176	Vendor
59	Kid's Spring Tennis Night (i)	5	25	24	\$45	\$225	\$1,125	\$1,080	\$0	\$225	\$1,125	\$1,080	In-house
60	Norwood Track Club-Run Club (i)			15	\$60	\$0	\$0	\$900	\$720	-\$720	-\$720	\$180	Vendor
61	Track & Field Training (i)			29	\$60	\$0	\$0	\$1,740	\$1,392	-\$1,392	-\$1,392	\$348	Vendor
62	Indoor T-Ball (i)			8	\$72	\$0	\$0	\$576	\$460	-\$460	-\$460	\$116	Vendor
63	Indoor Flag Football (i)			11	\$72	\$0	\$0	\$792	\$633	-\$633	-\$633	\$159	Vendor
64	Beginner Junior Golf Clinic-1 (i)			7	\$110	\$0	\$0	\$770	\$616	-\$616	-\$616	\$154	Vendor
65	Beginner Junior Golf Clinic-2 (i)			7	\$110	\$0	\$0	\$770	\$616	-\$616	-\$616	\$154	Vendor
66	Beginner Junior Golf Clinic-3 (i)			7	\$110	\$0	\$0	\$770	\$616	-\$616	-\$616	\$154	Vendor
67	Beginner Junior Golf Clinic-4 (i)				\$110								Vendor



#'s	Program / Activity	Min. Class #	Max. Class #	Actual Class #	Reg. Fee	Min. Income	Max. Income	Actual Income	Program Cost	Min. Net +/-	Max. Net. +/-	Actual Net. +/-	COMMENTS
68	Thundercats Flag Football-1 (i)			10	\$79	\$0	\$0	\$790	\$632	-\$632	-\$632	\$158	Vendor
69	Thundercats Flag Football-2 (i)			20	\$79	\$0	\$0	\$1,580	\$1,264	-\$1,264	-\$1,264	\$316	Vendor
70	Field Hockey (i)	5	50	46	\$100	\$500	\$5,000	\$4,600	\$1,000	-\$500	\$4,000	\$3,600	In-house
71	Intro to Theatre-1 (i)	5	12	12	\$30	\$150	\$360	\$360	\$200	-\$50	\$160	\$160	In-house
72	Intro to Theatre-2 (i)	5	12	12	\$30	\$150	\$360	\$360	\$200	-\$50	\$160	\$160	In-house
73	Intro to Theatre- 3	5	12	9	\$30	\$150	\$360	\$270	\$200	-\$50	\$160	\$70	In-house
74	Intro to Theatre- 4	5	12	8	\$30	\$150	\$360	\$240	\$200	-\$50	\$160	\$40	In-house
75	Baseball Fun-damentals-1 (i)	5	25	37	\$35	\$175	\$875	\$1,295	\$0	\$175	\$875	\$1,295	In-house
76	Baseball Fun-damentals-2 (i)	5	25	17	\$35	\$175	\$875	\$595	\$0	\$175	\$875	\$595	In-house
77	Micro-Athletics (i)				\$79								Vendor
78	Karate (i)			16	\$64	\$0	\$0	\$1,024	\$319	-\$319	-\$319	\$705	Vendor
79	School of Dance Classes-1	5	12	12	\$235	\$1,175	\$2,820	\$2,820	\$1,100	\$75	\$1,720	\$1,720	
80	School of Dance Classes-2	5	12	12	\$235	\$1,175	\$2,820	\$2,820	\$1,100	\$75	\$1,720	\$1,720	
81	School of Dance Classes-3	5	12	12	\$235	\$1,175	\$2,820	\$2,820	\$1,100	\$75	\$1,720	\$1,720	
82	School of Dance Classes-4	5	12	16	\$235	\$1,175	\$2,820	\$3,760	\$1,100	\$75	\$1,720	\$2,660	
83	School of Dance Classes-5	5	12	7	\$235	\$1,175	\$2,820	\$1,645	\$1,100	\$75	\$1,720	\$545	
84	School of Dance Classes-6	5	12	7	\$235	\$1,175	\$2,820	\$1,645	\$1,100	\$75	\$1,720	\$545	
85	School of Dance Classes-7	5	12	7	\$235	\$1,175	\$2,820	\$1,645	\$1,100	\$75	\$1,720	\$545	
86	School of Dance Classes-8	5	12	12	\$235	\$1,175	\$2,820	\$2,820	\$1,100	\$75	\$1,720	\$1,720	
87	School of Dance Classes-9	5	12	10	\$235	\$1,175	\$2,820	\$2,350	\$1,100	\$75	\$1,720	\$1,250	
88	School of Dance Classes-10	5	12	14	\$235	\$1,175	\$2,820	\$3,290	\$1,100	\$75	\$1,720	\$2,190	
89	School of Dance Classes-11	5	12	11	\$235	\$1,175	\$2,820	\$2,585	\$1,100	\$75	\$1,720	\$1,485	
90	School of Dance Classes-12	5	12	10	\$235	\$1,175	\$2,820	\$2,350	\$1,100	\$75	\$1,720	\$1,250	
91	School of Dance Classes-13	5	12	12	\$235	\$1,175	\$2,820	\$2,820	\$1,100	\$75	\$1,720	\$1,720	
92	School of Dance Classes-14	5	12	6	\$235	\$1,175	\$2,820	\$1,410	\$1,100	\$75	\$1,720	\$310	
93	School of Dance Classes-15	5	12	9	\$235	\$1,175	\$2,820	\$2,115	\$1,100	\$75	\$1,720	\$1,015	
94	School of Dance Classes-16	5	12	6	\$235	\$1,175	\$2,820	\$1,410	\$1,100	\$75	\$1,720	\$310	
95	School of Dance Classes-17	5	12	14	\$235	\$1,175	\$2,820	\$3,290	\$1,100	\$75	\$1,720	\$2,190	
96	School of Dance Classes-18	5	12	13	\$235	\$1,175	\$2,820	\$3,055	\$1,100	\$75	\$1,720	\$1,955	
97	School of Dance Classes-19	5	12	5	\$235	\$1,175	\$2,820	\$1,175	\$1,100	\$75	\$1,720	\$75	
98	School of Dance Classes-20	5	12	13	\$235	\$1,175	\$2,820	\$3,055	\$1,100	\$75	\$1,720	\$1,955	
99	School of Dance Classes-21	5	12	9	\$235	\$1,175	\$2,820	\$2,115	\$1,100	\$75	\$1,720	\$1,015	
100	School of Dance Classes -Sat. 1	5	12	12	\$200	\$1,000	\$2,400	\$2,400	\$1,100	-\$100	\$1,300	\$1,300	
101	School of Dance Classes -Sat. 2	5	12	10	\$200	\$1,000	\$2,400	\$2,000	\$1,100	-\$100	\$1,300	\$900	
102	School of Dance Classes -Sat. 3	5	12	7	\$200	\$1,000	\$2,400	\$1,400	\$1,100	-\$100	\$1,300	\$300	
103	School of Dance Classes -Sat. 4	5	12	13	\$200	\$1,000	\$2,400	\$2,600	\$1,100	-\$100	\$1,300	\$1,500	
104	Canvas & Coffee (i)	7	12	8	\$25	\$175	\$300	\$200	\$100	\$75	\$200	\$100	In-house
105	Interior Design for your Home (i)				\$145								Vendor
106	Mommy Mixers (i)	5	12	0	\$25								Instr. Cancelled



#'s	Program / Activity	Min. Class #	Max. Class #	Actual Class #	Reg. Fee	Min. Income	Max. Income	Actual Income	Program Cost	Min. Net +/-	Max. Net. +/-	Actual Net. +/-	COMMENTS
107	<b>Stroller-Fitness (i)</b>	7	12	0	\$50								In-house
108	Beginner Yoga Fridays	5	12	8	\$40	\$200	\$480	\$320	\$200	\$0	\$280	\$120	In-house
109	Beginner Yoga Mondays	5	12	10	\$40	\$200	\$480	\$400	\$200	\$0	\$280	\$200	In-house
110	<b>Beginner Ladies Golf Clinic-1 (i)</b>			6	\$110	\$0	\$0	\$660	\$520	-\$520	-\$520	\$140	Vendor
111	<b>Beginner Ladies Golf Clinic-2 (i)</b>			3	\$110	\$0	\$0	\$330	\$264	-\$264	-\$264	\$66	Vendor
112	<b>Beginner Ladies Golf Clinic-3 (i)</b>			1	\$110	\$0	\$0	\$110	\$88	-\$88	-\$88	\$22	Vendor
113	<b>Beginner Ladies Golf Clinic-4 (i)</b>			4	\$110	\$0	\$0	\$440	\$502	-\$502	-\$502	-\$62	Vendor
114	<b>Beginner Ladies Golf Clinic-5 (i)</b>				\$110								Vendor
115	<b>Beginner Ladies Golf Clinic-6 (i)</b>				\$110								Vendor
116	Adult Karate 1 (i)				\$64	\$0	\$0	\$0		\$0	\$0	\$0	
117	Norwood Field Hockey (i)	5	35	28	\$115	\$575	\$4,025	\$3,220	\$500	\$75	\$3,525	\$2,720	Volunteers
118	Track Series (i)		50	43	\$20	\$0	\$1,000	\$860	\$65	-\$65	\$935	\$795	Vendor
119	Girls Summer Basketball	5	15	12	\$60	\$300	\$900	\$720	\$500	-\$200	\$400	\$220	HS Coach
120	Summer Volleyball Clinic (i)	5	20	17	\$135	\$675	\$2,700	\$2,295	\$1,700	-\$1,025	\$1,000	\$595	In-house
121	Kids Summer Tennis Nights (i)	5	25	16	\$42	\$210	\$1,050	\$672	\$0	\$210	\$1,050	\$672	Volunteers
122	Summer Tots-1	5	15	14	\$60	\$300	\$900	\$840	\$500	-\$200	\$400	\$340	In-house
123	Summer Tots-2	5	15	14	\$60	\$300	\$900	\$840	\$500	-\$200	\$400	\$340	In-house
124	Summer Tots-3	5	15	16	\$60	\$300	\$900	\$960	\$500	-\$200	\$400	\$460	In-house
125	Summer Tots-4	5	15	15	\$60	\$300	\$900	\$900	\$500	-\$200	\$400	\$400	In-house
126	Summer Tots-5	5	15	21	\$60	\$300	\$900	\$1,260	\$500	-\$200	\$400	\$760	In-house
127	Summer Art (i)	7	20	19	\$160	\$1,120	\$3,200	\$3,040	\$2,000	-\$880	\$1,200	\$1,040	In-house
128	<b>Football Clinic (i)</b>			27	\$60	\$0	\$0	\$1,620	\$1,400	-\$1,400	-\$1,400	\$220	HS Coach
129	Summer Police Youth Academy (i)	25	35	33	\$75	\$1,875	\$2,625	\$2,475	\$2,000	-\$125	\$625	\$475	Police Dept.
130	Summer Police Youth Academy (ii)	25	35	33	\$75	\$1,875	\$2,625	\$2,475	\$2,000	-\$125	\$625	\$475	Police Dept.
131	Summer Tennis Program-1 (i)	5	15	25	\$70	\$350	\$1,050	\$1,750	\$800	-\$450	\$250	\$950	In-house
132	Summer Tennis Program-2 (i)	5	15	28	\$70	\$350	\$1,050	\$1,960	\$800	-\$450	\$250	\$1,160	In-house
133	<b>Intermediate Golf Academy-1 (i)</b>			2	\$110	\$0	\$0	\$220	\$176	-\$176	-\$176	\$44	Vendor
134	<b>Intermediate Golf Academy-2 (i)</b>			2	\$110	\$0	\$0	\$220	\$176	-\$176	-\$176	\$44	Vendor
135	<b>Intermediate Golf Academy-3 (i)</b>			2	\$110	\$0	\$0	\$220	\$176	-\$176	-\$176	\$44	Vendor
136	<b>Intermediate Golf Academy-4 (i)</b>			2	\$110	\$0	\$0	\$220	\$176	-\$176	-\$176	\$44	Vendor
137	<b>Intermediate Golf Academy-5 (i)</b>			2	\$110	\$0	\$0	\$220	\$176	-\$176	-\$176	\$44	Vendor
138	<b>Intermediate Golf Academy-6 (i)</b>			3	\$110	\$0	\$0	\$330	\$264	-\$264	-\$264	\$66	Vendor
139	<b>Intermediate Golf Academy-7 (i)</b>			10	\$110	\$0	\$0	\$1,100	\$800	-\$800	-\$800	\$300	Vendor
140	<b>Jedi Masters Engineering Legos (i)</b>			21	\$160	\$0	\$0	\$3,360	\$2,683	-\$2,683	-\$2,683	\$677	Vendor
141	<b>Jedi Engineering Legos (i)</b>			12	\$160	\$0	\$0	\$1,920	\$1,586	-\$1,586	-\$1,586	\$334	Vendor
142	Cheerleading			49	\$55	\$0	\$0	\$2,695	\$2,150	-\$2,150	-\$2,150	\$545	Vendor
143	Thundercat Flag Football (i)			10	\$139	\$0	\$0	\$1,390	\$1,112	-\$1,112	-\$1,112	\$278	Vendor
144	Thundercat Basketball (i)			20	\$139	\$0	\$0	\$2,780	\$2,224	-\$2,224	-\$2,224	\$556	Vendor
145	Thundercat Floor Hockey (i)			12	\$115	\$0	\$0	\$1,380	\$1,104	-\$1,104	-\$1,104	\$276	Vendor



#'s	Program / Activity	Min. Class #	Max. Class #	Actual Class #	Reg. Fee	Min. Income	Max. Income	Actual Income	Program Cost	Min. Net +/-	Max. Net. +/-	Actual Net. +/-	COMMENTS
146	Thundercat Sports Jam-1 1/2 Day (i)			9	\$115	\$0	\$0	\$1,035	\$828	-\$828	-\$828	\$207	Vendor
147	Thundercat Sports Jam-2 1/2 Day (i)			5	\$115	\$0	\$0	\$575	\$460	-\$460	-\$460	\$115	Vendor
148	Thundercat Sports Jam-1 (i)			11	\$139	\$0	\$0	\$1,529	\$1,223	-\$1,223	-\$1,223	\$306	Vendor
149	Thundercat Sports Jam-2 (i)			3	\$139	\$0	\$0	\$417	\$336	-\$336	-\$336	\$81	Vendor
150	Thundercat Kiddie Cat Jam-1 (i)			7	\$115	\$0	\$0	\$805	\$644	-\$644	-\$644	\$161	Vendor
151	Thundercat Kiddie Cat Jam-2 (i)			9	\$115	\$0	\$0	\$1,035	\$828	-\$828	-\$828	\$207	Vendor
152	Thundercat Kiddie Cat Jam-3 (i)			12	\$115	\$0	\$0	\$1,380	\$1,104	-\$1,104	-\$1,104	\$276	Vendor
		638	1,797	1,703		\$51,196	\$131,849	\$147,898	\$79,702	-\$28,506	\$52,147	\$68,196	

**NOTES**

- (i) There is a Non-Resident rate for this activity.
- (ii) There we no costs captured for building maintenance / usage.