Parks and Recreation
Fee and Cost Recovery Study

City of Goodyear

An Analysis of Fee Philosophies and Policies

April 2016

Arizona State University
School of Public Affairs
Center for Urban Innovation
Marvin Andrews Fellowship Program

Center for Urban Innovation

ASU college of **public service & community solutions**

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About the Center for Urban Innovation and School of Public Affairs

The Center for Urban Innovation serves as Arizona State University's focal point for research on urban affairs and is part of the College of Public Service and Community Solutions. Its mission is to improve the quality of life in neighborhoods, cities and urban regions by promoting innovation in governance, policy, and management. The Center undertakes basic and applied research published in books, journal articles, research reports, and public testimony. We provide training and development activities for local government officials. While the Center has a special interest in Arizona and the Phoenix region, its research and outreach has global impact through innovative education and training, critical research and community involvement in cities around the world.

The mission of the School of Public Affairs is to advance excellence in governance by creating, sharing, and applying knowledge of public administration. In support of this mission, the School is committed to enabling students to analyze public problems, communicate, collaborate, make decisions, and manage public institutions effectively, ethically, and democratically; teaching and providing continuing education at times and locations appropriate for working students and practitioners; identifying emerging public issues, applying research to public programs, disseminating information, and proposing solutions to public problems; assisting public, private, and nonprofit organizations; facilitating community discourse on public issues; contributing to public affairs scholarship; and fostering the next generation of public affairs scholars.

The opportunity to work with the City of Goodyear on this study of fees and cost recovery policy for the Park and Recreation Department provides the Center and the School the opportunity to contribute to the important discussions surrounding good government practices in the valley. It also provides us a valuable opportunity to integrate students from the Marvin Andrews Fellowship in Urban Management program into the execution of this project in an applied setting as part of their public service training. The project team was led by four Andrews Fellows: Dorian Sanchez, Kristen Ayers, Dominic (Blaise) Caudill, Dominic Decono. The team conducted the data gathering, analysis and report writing, under the faculty supervision of George Pettit and David Swindell.

Executive Summary

The Goodyear Cost Recovery Research Project reviews Goodyear's Parks and Recreation fee structure and current cost recovery model in relation to program fees, rentals, and procedures against comparable cities in order to identify new and better options.

The following report details data from comparable cities regarding fee philosophies, fees assessed, as well as rental policies and procedures. The Goodyear Cost Recovery Research Team collected data over an eight-week (from October 2015 to December 2015) from cities deemed comparable by Goodyear's Parks and Recreation staff. The team collected research through e-mail requests, phone conversations, and city websites.

While collecting data, the research team identified challenges related to finalizing the research. These challenges included missing information from cities that did not participate in the study, and missing common definitions of what costs are to be included when discussing and reporting cost recovery.

Based on the analysis, this report presents a series of findings and makes a series of recommendations centered on the following:

- adjustments to the fee philosophy to include a pyramid model of fee implementation to guide discussion on cost recovery goals;
- cost recovery adjustment recommendations to maintain a comparable level relative to peer comparable cities;
- suggested fee structure formula; and
- rental policy and procedure recommendations that provide ease of access for users.

The report presents the findings in detail with additional graphical support for ease of understanding. The report includes the team's data in a technical appendix along with links to other materials used to build the analysis.

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Introduction

As one of the fastest growing cities in the nation and situated in the #2 workforce market in the United States[1], Goodyear is at a pivotal moment in redefining its priorities and values. According to the City of Goodyear 2015 Citizen Survey, citizens identified providing recreation opportunities and maintaining city parks as one of the top two funding priorities for the city.[2] Additionally, residents of the City are engaged and active in their community: 93% of citizens rank Goodyear as an excellent or good place to live; 85% of citizens like to be outdoors and thus look for improved parks; and 74% of citizens look forward to increased recreational activities in the city.[3] For these reasons, Goodyear committed to "enhance the quality of life for all through the stewardship of public land by sustaining exceptional park facilities and quality recreational programs and services."[4]

The City of Goodyear provides many programs to more than 74,000 residents each year. Currently, the City offers adult sports, aquatics, adult fitness classes, adult special interest classes, youth sports, youth special interest classes, and adult activities strictly for adults ages 40 and above. Additionally, Goodyear has programs for ramadas, parks, and facility rentals. Whereas the Parks and Recreation Department facilitates ramadas, parks, and facility rentals, Goodyear contracts with outside organizations to provide most special interest classes.

To ensure effective and efficient delivery of parks and recreation programming, Goodyear's Park and Recreation Department requested a Parks and Recreation Program Fee and Cost Recovery Study Proposal in September, 2015. The project purpose was to "analyze public fees charged for parks and recreation programs and services and make recommendations for fee and cost recovery models."[5] Overall, the proposal specified that the results of the project would suggest recommendations for future fee policy adjustments.

Graduate Students from the Marvin Andrews Fellowship at Arizona State University's Center for Urban Innovation researched and developed this report for the City of Goodyear to analyze the public fees charged for parks and recreation programs and services. For the purposes of this project, we will refer to the Goodyear Cost Recovery Research Team as "the research team."

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[1] Goodyear is Geared for Growth; City of Goodyear Economic Development Department
[2] City of Goodyear Parks and Recreation Program Fee and Cost Recovery Study Proposal; National Citizen Survey, City of Goodyear 2015
[3] http://www.goodyearaz.gov/residents/citizen-survey
[4] City of Goodyear Parks & Recreation Master Plan 2014
[5] City of Goodyear Parks and Recreation Program Fee and Cost Recovery Study Proposal

Methodology

The following task list provided the framework for this research effort:

Data Collection from Comparison Cities

The team conducted the research for the project through a series of email requests and phone calls to similar municipalities in the Phoenix metropolitan area. Based on recommendations from the City of Goodyear, the research focuses on the municipalities of Tempe, Chandler, Peoria, Surprise, Gilbert, Avondale, Buckeye, and Scottsdale each of whom provided information related to cost recovery goals, fee formulas, rental policy procedures, and current program fees. The team collected additional information directly from their Parks and Recreation websites in order to compare similar programs and services offered by Goodyear. The data collection took place over the course of eight weeks, from October to December, 2015.

Table 1 Comparable Cities & Data

Comparable Cities*	Data Received via	Cost Recovery Goal Year of Adoption
Avondale	email	2013
Buckeye	email	2015
Chandler	city website and email	2015
Gilbert	email	2014
Goodyear	city website, email and interviews	2015
Peoria	2013 Recreation Pricing Policy presentation, interviews and email	2013
Scottsdale	email	2015
Surprise	city website and email	2015
Tempe	city website and email	2015

* Litchfield Park and Glendale, also recommended as comparable cities by Goodyear, declined to submit information and their websites did not provide substantial information.

Analysis

The analysis phase of this project sought to accomplish four distinct goals: 1) creating a comprehensive assessment of the city's fee philosophies, 2) understanding both Goodyear and the comparable cities' cost recovery comparisons, 3) understanding Goodyear's fee structures compared to other cities, and 4) finding best practices of comparable cities' rental policies to improve Goodyear's operations. The analysis phase took place over the course of six weeks from December 2015 through January 2016.

Challenges

Several challenges arose in the course of the analysis. For instance, missing participation from similarly comparable cities during the research phase of the project limited certain comparisons. This was tied to some information not being made available for various reasons (i.e., aquatics rates not available due to most aquatics activities not being in season at time of data collection, and other cities not having aquatics programming).

However, the most significant challenge in gathering data for the project stemmed from a lack of common definition in reference to direct/indirect cost. Because cost recovery is dependent on what is defined as indirect and direct cost, differences in cost recovery between communities is a substantial challenge. For example, although every community has listed direct cost recovery goals, Peoria and Goodyear are the only cities that account for both direct and indirect cost in their definition of cost recovery. In order to have an effective application of cost recovery, it is important to define both direct and indirect costs.

According to the 2014 Goodyear Parks and Recreation Master Plan, Goodyear defines direct costs as costs that are directly related to the provision of an activity. Items typically included in direct costs are fees for instructors, officials, leaders and direct supervisors (plus benefits), supplies associated with the activity, contractual service obligations, and any internal service fund charges.

Goodyear defines indirect costs as costs not directly related to the delivery of an activity or service. For Goodyear, these costs typically include salaries, benefits and administrative overhead for administrative personnel, facility maintenance, utilities, insurance, capital replacement, and debt service. These definitions vary from city to city here in the Valley. As an example, the City of Chandler defines direct costs as professional services, temporary staff salaries, official fees, program supplies and costs, athletic field lights, and specialty trip related expenses. Also, the City of Tempe provides a very different definition for indirect cost recovery. They define indirect cost recovery as including costs associated with facilities, administration, and capital outlay.

To combat these challenges, the research team moved forward with the data collected from each city, keeping in mind that the cost recovery goals are not fully comparable. Cost recovery suggestions for Goodyear were generally kept close to those of Peoria to match their similarly inclusive cost recovery definition.

Findings

1. Fee Philosophy

A community's fee philosophy is the basis on which fees and priorities are set. The fee philosophy will generally outline the priority of programs by using cost recovery percentages. A cost recovery percentage of zero signifies that the program will be fully subsidized. A program that needs to meet one hundred percent cost recovery must recoup all of its costs through user fees. A fee philosophy helps administrators continually set fees that stay true to the goals and priorities of the community.

Goodyear's fee philosophy, as outlined in the 2014 Master Plan, revolves around placing programs under four categories:

1. Community Events—These are special community-wide events, activities or festivals that are one-time events. Often, the expectation is that there will be little to no fees for these activities. Some revenues may be collected from sponsorships and sales of goods and services, but the general rate of recovery would be less than 100%.
2. High Priority Programs—These are essential to recreation and community needs (such as teen activities, senior programs, youth sports activities, special populations, etc.). These programs' direct costs are usually subsidized. The overall goal should be to recover at least 100% of direct costs.
3. Medium Priority Programs—These are beyond basic programs or services and focused on an audience that has the ability to pay. Programs in this area could include adult fitness and sports or general programs. The suggested minimum recovery rate is 100% of direct costs and 50% of indirect costs.
4. Lower/Long-Term Priority—These are activities that are very specialized in nature. These include activities such as private swim lessons, fitness assessments, trip programs, facility rentals and the like.
   Fees are set based on what the market will bear but at a minimum would require 100% of direct costs and 100% of all indirect costs.

Pyramid Model

The pyramid model is a way to showcase a community's fee philosophy and is already utilized by three of the comparable cities (Avondale, Peoria, and Buckeye). The pyramid breaks programs into five categories based on who benefits from the programs:

1. The bottom tier of the pyramid is for programs that are strictly benefiting the community as a whole. These programs have a cost recovery goal between 0-15%.
2. The second tier is for programs that are a mix of community and individual benefit, but still place a larger emphasis on community. These programs seek to recover between 16-50% of costs.

3. The third tier is a mix of community and individual benefit, but with more of an emphasis on the individual. These programs aim to recover between 51-80% of costs.
4. The fourth tier is for programs that are a highly individual benefit. These programs have a cost recovery goal of 81-100%.
5. The highest tier of the pyramid belongs to programs that are exclusively for individual benefit. These programs will seek to recover more than 100% of the costs.

The cost recovery pyramid model allows for a greater understanding of who is benefiting from parks and recreation services in a more visual format. It also gives an easy to understand justification for cost recovery percentages, noting that all cities' cost recovery percentages, excluding Goodyear and Peoria, only signify direct cost recovery (see Figure 1).

Cost Recovery Pyramid Structure Definitions

Exclusively Individual Benefit — **Programs that are exclusive for individual benefit** — 100% +

Highly Individual — **Programs in which individuals will highly benefit** — 81 – 100%

Individual/Community — **Programs that are a mix of community and individual benefit, with a greater emphasis on the individual** — 51 – 80%

Community/Individual — **Programs that are a mix of community and individual benefit, with a larger emphasis on the community** — 16 – 50%

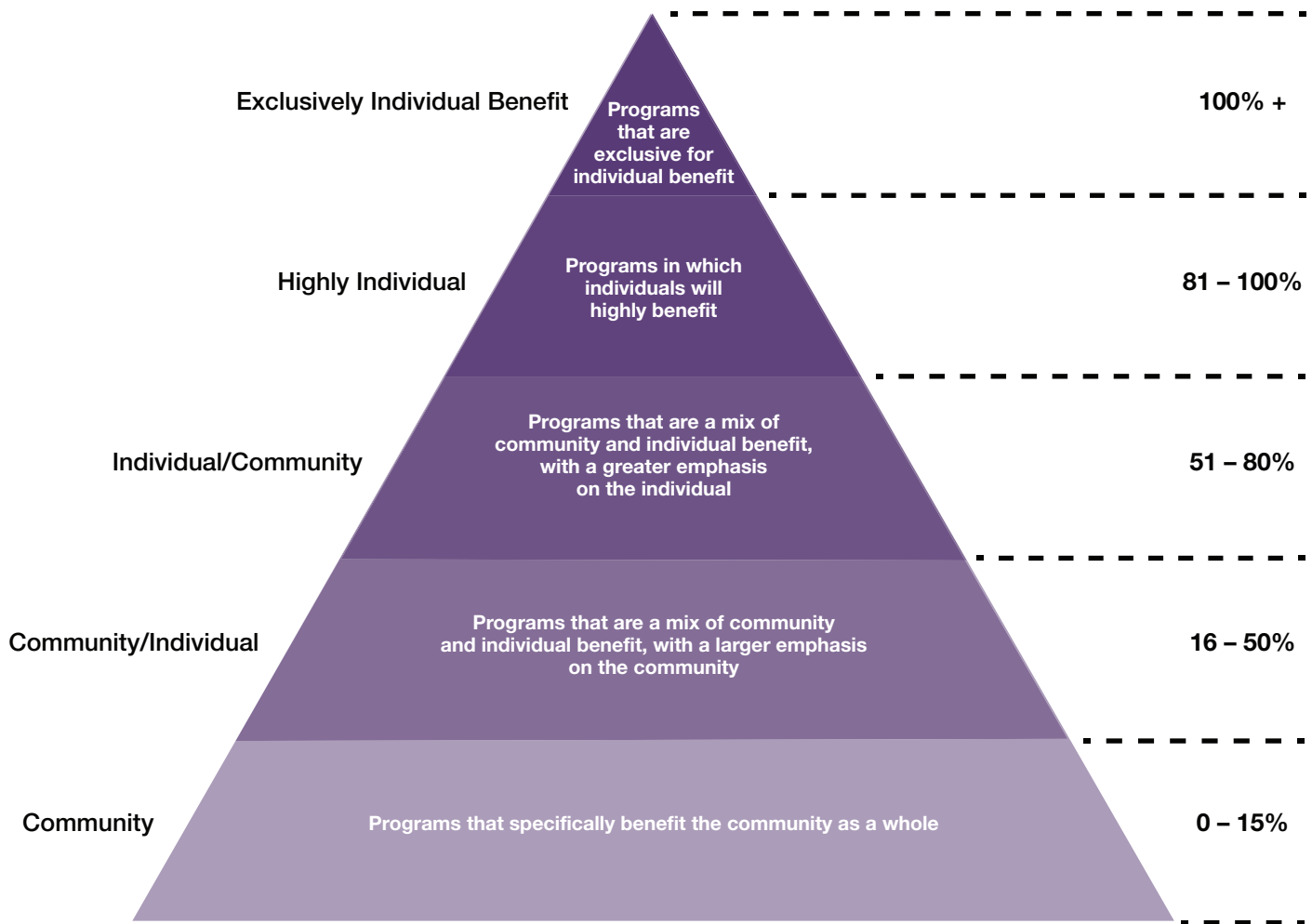Community — **Programs that specifically benefit the community as a whole** — 0 – 15%

Figure 1.

2. Cost Recovery Comparisons

In the following sections, the report uses the pyramid model to visualize where Goodyear's cost recovery goals rival those of comparable cities. As noted previously, all cities' cost recovery percentages, excluding Goodyear and Peoria, indicate solely direct cost recovery. Goodyear and Peoria percentages reflect a fully inclusive cost recovery of both direct and indirect costs. Goodyear's goals and actual percentages are from 2015, and were provided by the Goodyear Parks and Recreation Department. The raw data are available in Appendix 1: Fee Comparisons.

The adult sports category displays that eight of the comparable cities either fully recoup their costs or more than their costs in administering their programs. While Goodyear's current goal is to recover 80% of costs, the city is currently recovering 52% of costs. It is suggested that Goodyear raise the Adult Sports category into the "highly individual" section to more closely match the goals of comparable cities (see Figure 2).

Adult Sports

Exclusively Individual Benefit — Buckeye (110%), Scottsdale (110%) — 100% +

Highly Individual — Avondale (100%), Chandler (100%), Gilbert (100%), Peoria (100%), Surprise (100%), Tempe (100%) — Goodyear Suggested (100%) — 81 – 100%

Individual/Community — Goodyear Current Goal (80%), Goodyear Actual (52%) — 51 – 80%
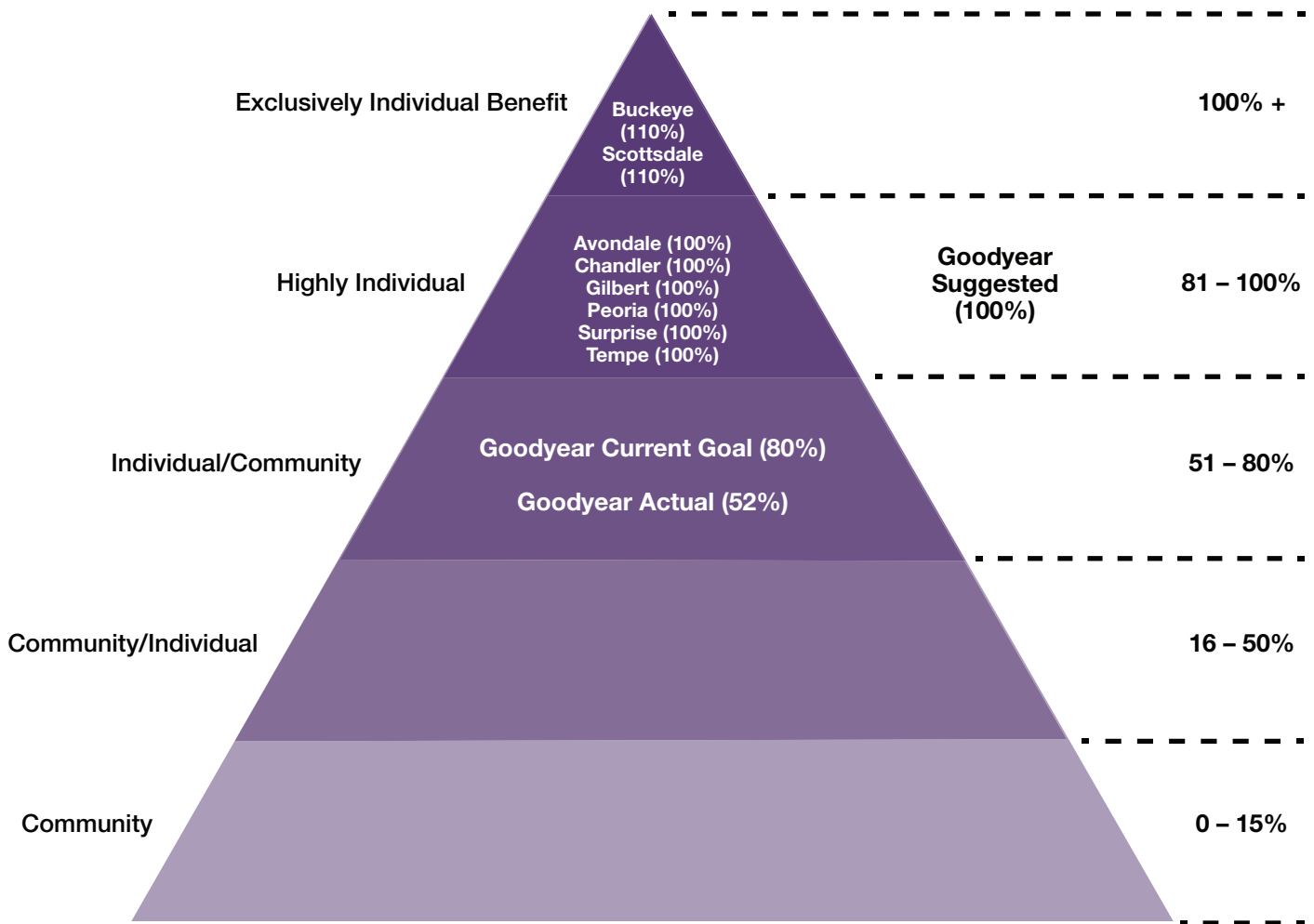
Community/Individual — 16 – 50%

Community — 0 – 15%

Figure 2.

Goodyear's current cost recovery goal in the Youth Sports category is 30%. This is the lowest goal of the comparable cities. Goodyear is actually recovering 58% of costs. It is suggested that Goodyear increase their goal to 55% to more closely match comparable cities. This will still keep Goodyear's goal one of the lowest of comparable cities and will match current performance (see Figure 3).

Youth Sports

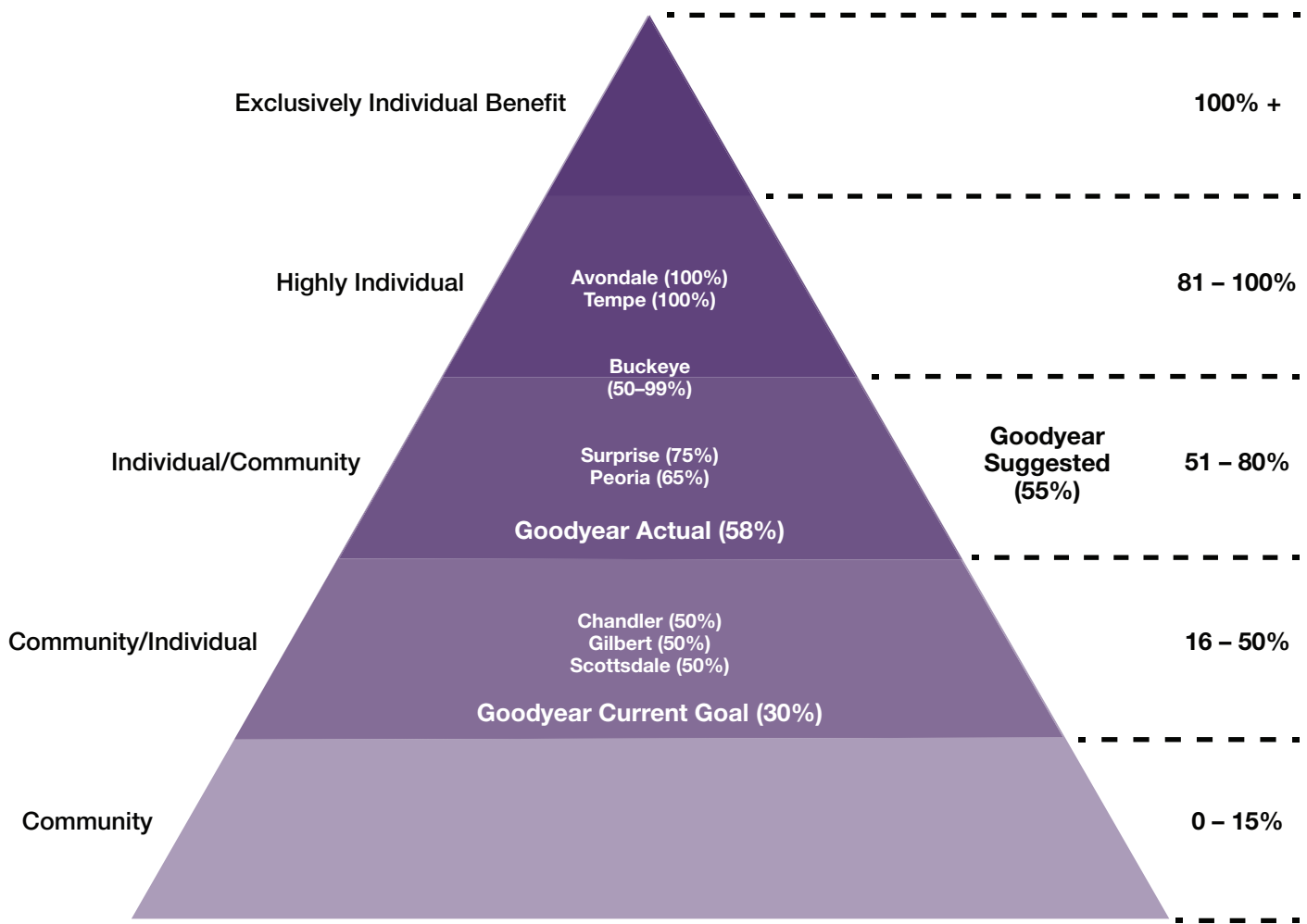|	
Exclusively Individual Benefit	100% +
Highly Individual — Avondale (100%), Tempe (100%)	81 – 100%
Individual/Community — Buckeye (50–99%), Surprise (75%), Peoria (65%), Goodyear Actual (58%) — Goodyear Suggested (55%)	51 – 80%
Community/Individual — Chandler (50%), Gilbert (50%), Scottsdale (50%), Goodyear Current Goal (30%)	16 – 50%
Community	0 – 15%

Figure 3.

Goodyear's current cost recovery goal for Aquatics is 30%, which places this program into the "community/individual" section of the pyramid. Since the spread of percentages was so large for this category (30%-110%), the research team suggests that Goodyear maintain their current goal. This percentage is closest to Peoria's goal of 43% cost recovery (see Figure 4).
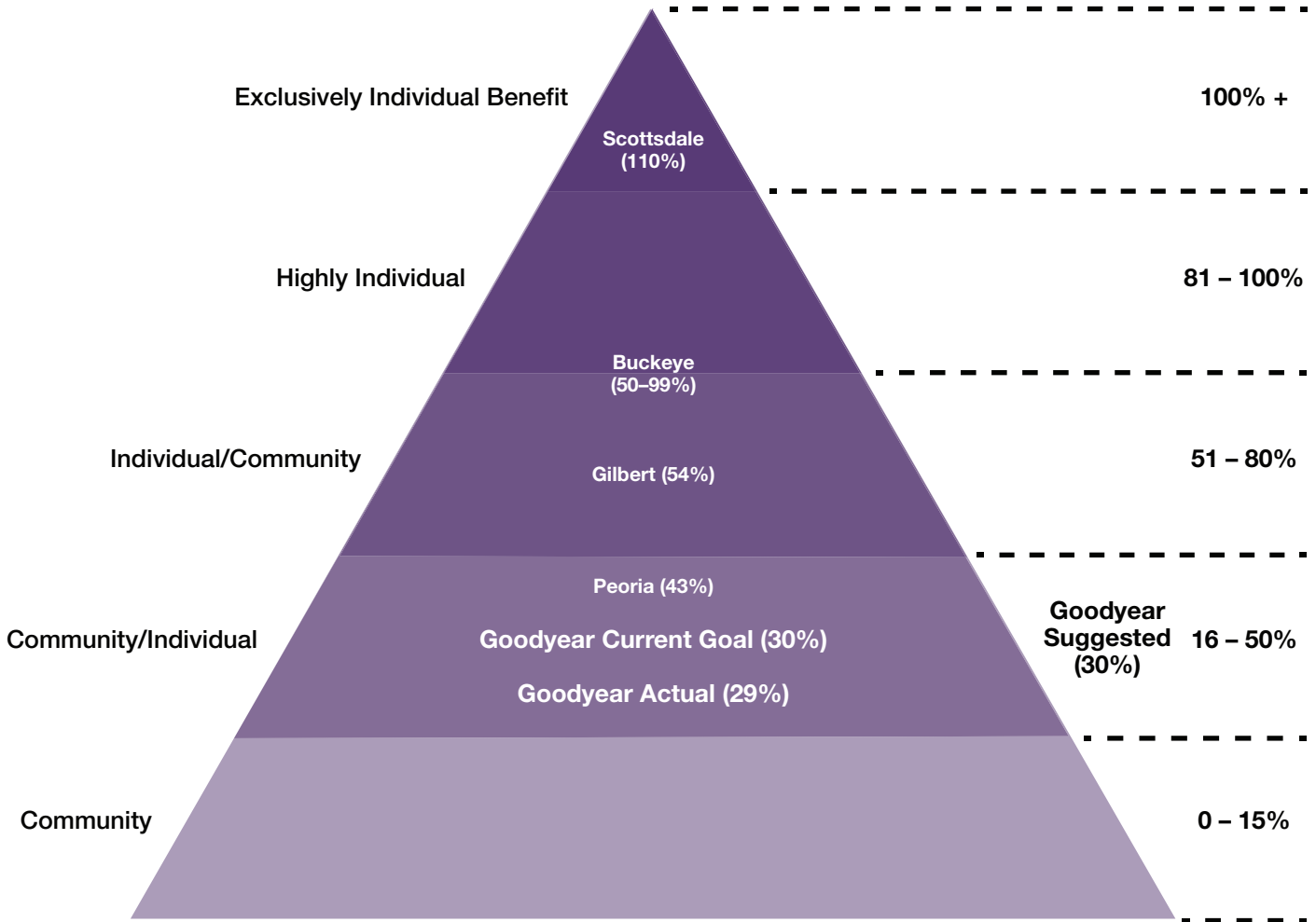
Aquatics

Figure 4.

Goodyear's current goal is to recover 100% of costs in the Senior Programs category. This puts Goodyear's goal above all other comparable cities. Additionally, the city is currently recovering 53% of costs. Using these two points, it is suggested that Goodyear lower their cost recovery goal to 50% to more closely match comparable cities and their own performance (see Figure 5).

Senior Programs

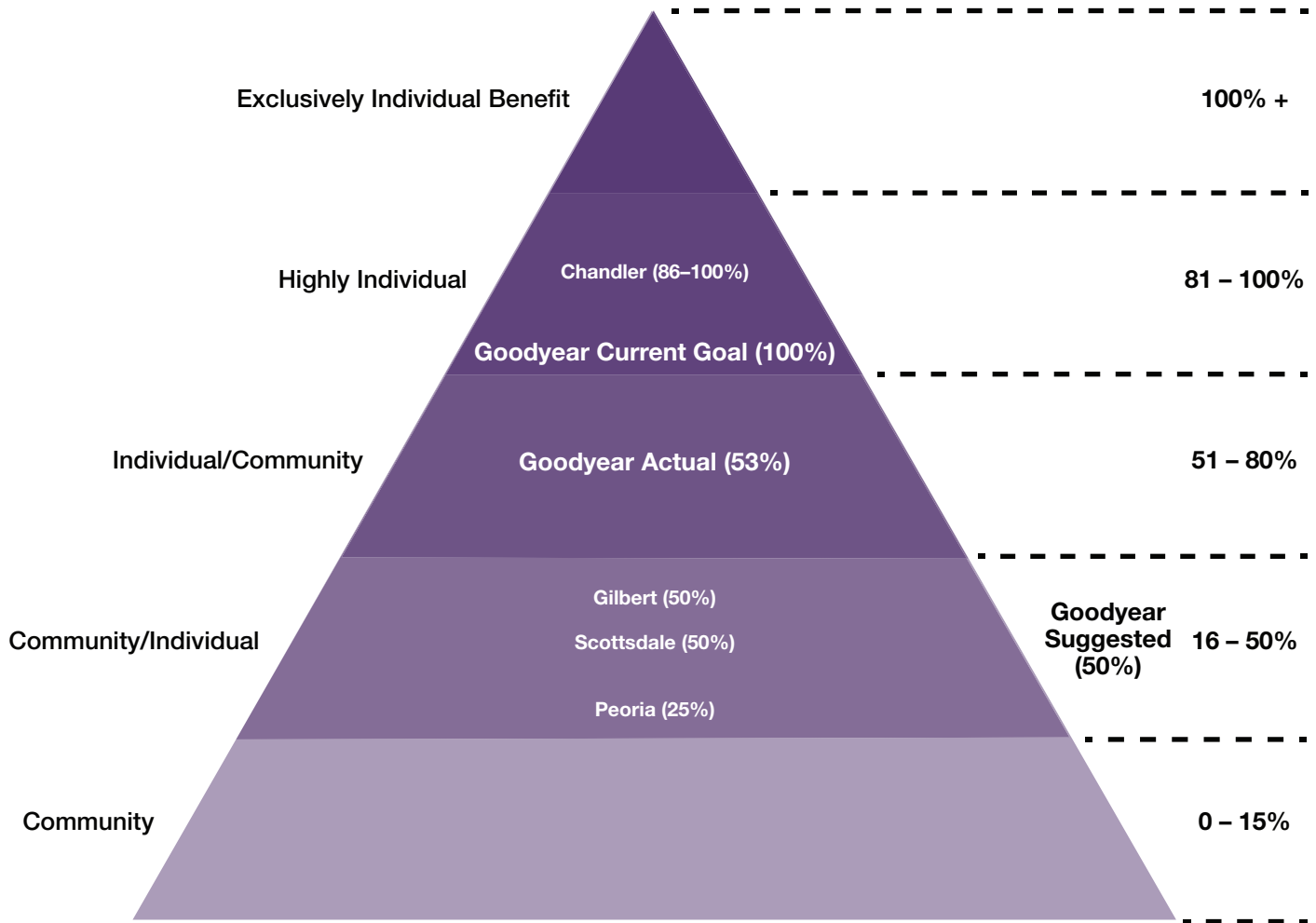| Category		Percentage
Exclusively Individual Benefit		100% +
Highly Individual	Chandler (86–100%)	81 – 100%
	Goodyear Current Goal (100%)	
Individual/Community	Goodyear Actual (53%)	51 – 80%
Community/Individual	Gilbert (50%)	Goodyear Suggested (50%) 16 – 50%
	Scottsdale (50%)	
	Peoria (25%)	
Community		0 – 15%

Figure 5.

In the Special Interest Classes category, Goodyear's current goal is 35%. Seven of the eight comparable cities place these programs in the "highly individual" or "exclusively individual" sections. Peoria splits their special interest classes into two categories: youth and adult. They then give adult classes a higher cost recovery percentage. The research team suggests that Goodyear also follow this practice. It is suggested that the youth special interest percentage be raised to 60%, and the adult percentage be raised to 100% (see Figure 6).

Special Interest Classes
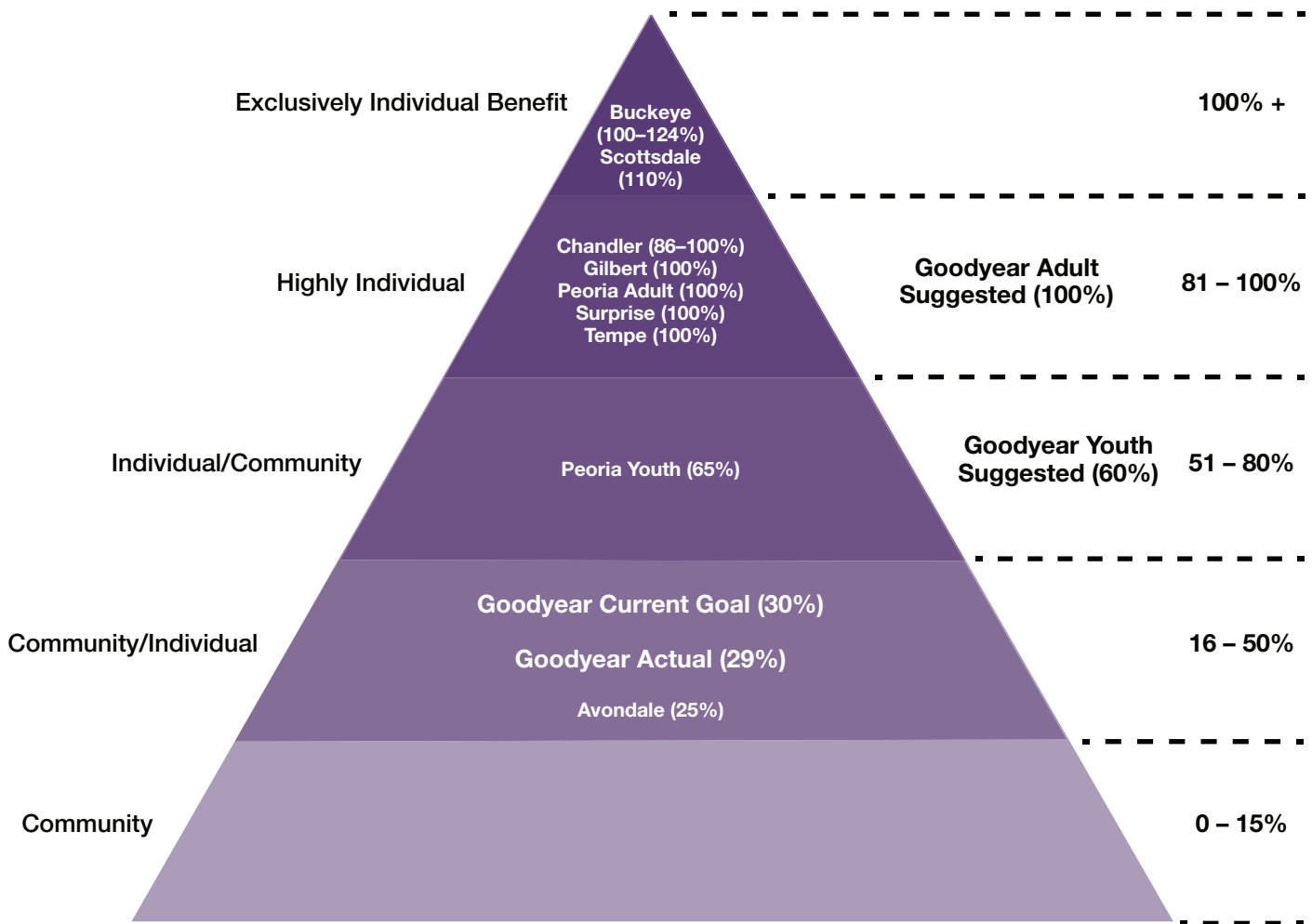
Figure 6.

Goodyear's current goal in the Facility Rentals category is to recover 30% of costs, whereas they are actually recovering 101%. Six of the comparable cities place their facility rentals goals at or above 100% cost recovery. It is suggested that Goodyear increase their cost recovery goal to more closely match the goals of other comparable cities, as well as their actual performance (see Figure 7).
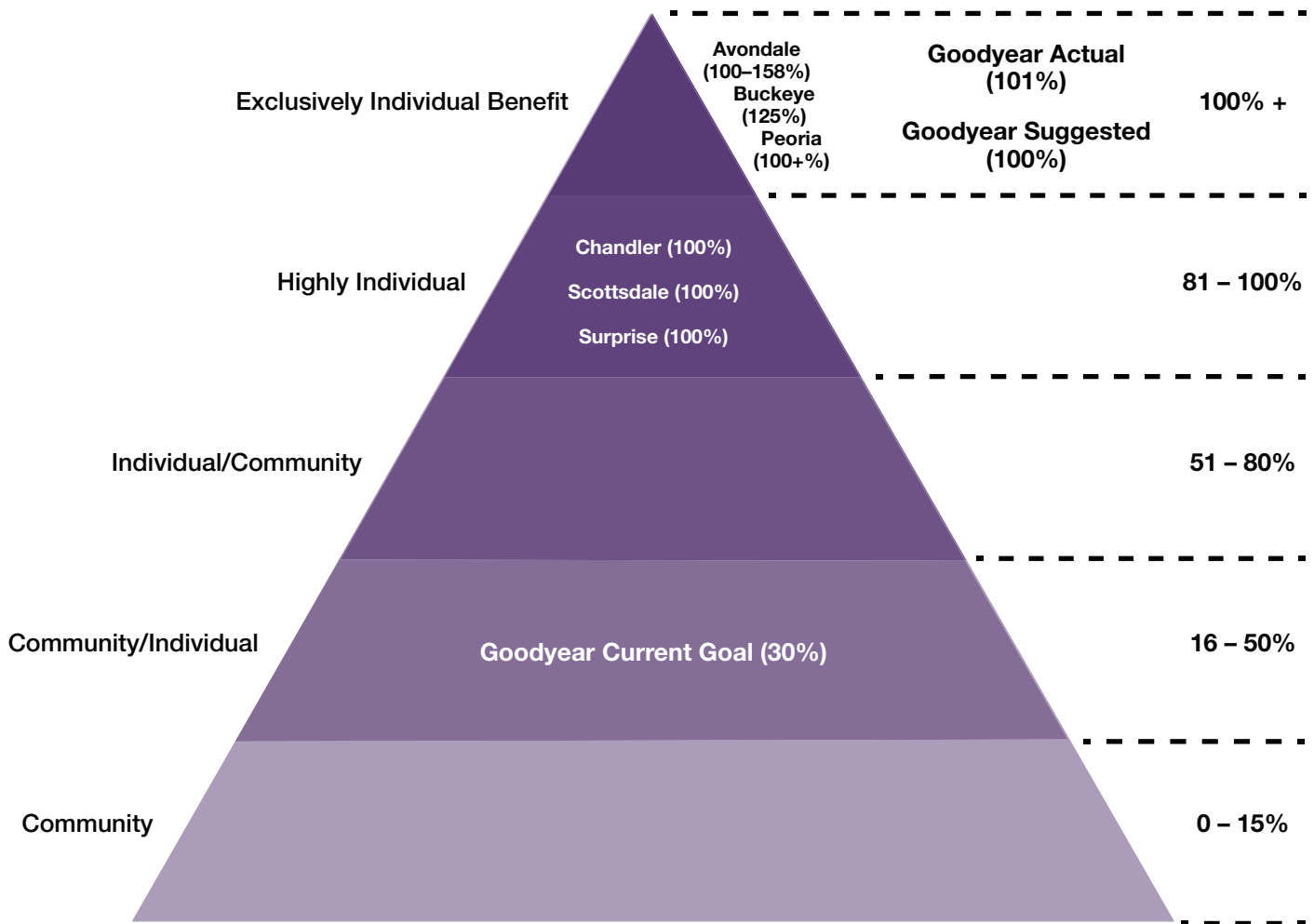
Facility Rentals

Figure 7.

The following graphics visualize where Goodyear's current goals and actual cost recovery percentages are compared with what the research team suggests (see Figures 8 and 9).

Goodyear Now

Exclusively Individual Benefit	**Facility Rentals Actual (100+%)**	**100% +**
Highly Individual	**Senior Programs Goal (100%)**	**81 – 100%**
Individual/Community	**Goodyear Adult Sports Goal (80%)** **Youth Sports Actual (58%)** **Senior Programs Actual (53%)** **Adult Sports Actual (52%)**	**51 – 80%**
Community/Individual	**Special Interest Classes Goal (35%)** **Aquatics Goal (30%)** **Facilities Rentals Goal (30%)** **Youth Sports Goal (30%)** **Aquatics Actual (24%)** **Special Interest Classes Actual (23%)**	**16 – 50%**
Community		**0 – 15%**

Figure 8.

Goodyear Suggested

Exclusively Individual Benefit — Facility Rentals Goal (100+%) — 100% +

Highly Individual — Adult Special Interest Classes Goal (100%) / Adult Sports Goal (100%) — 81 – 100%

Individual/Community — Youth Special Interest Classes Goal (60%) / Youth Sports Goal (55%) — 51 – 80%

Community/Individual — Senior Programs Goal (50%) / Aquatics Goal (30%) — 16 – 50%

Community — Non-Fee Special Events Goal (0%) — 0 – 15%

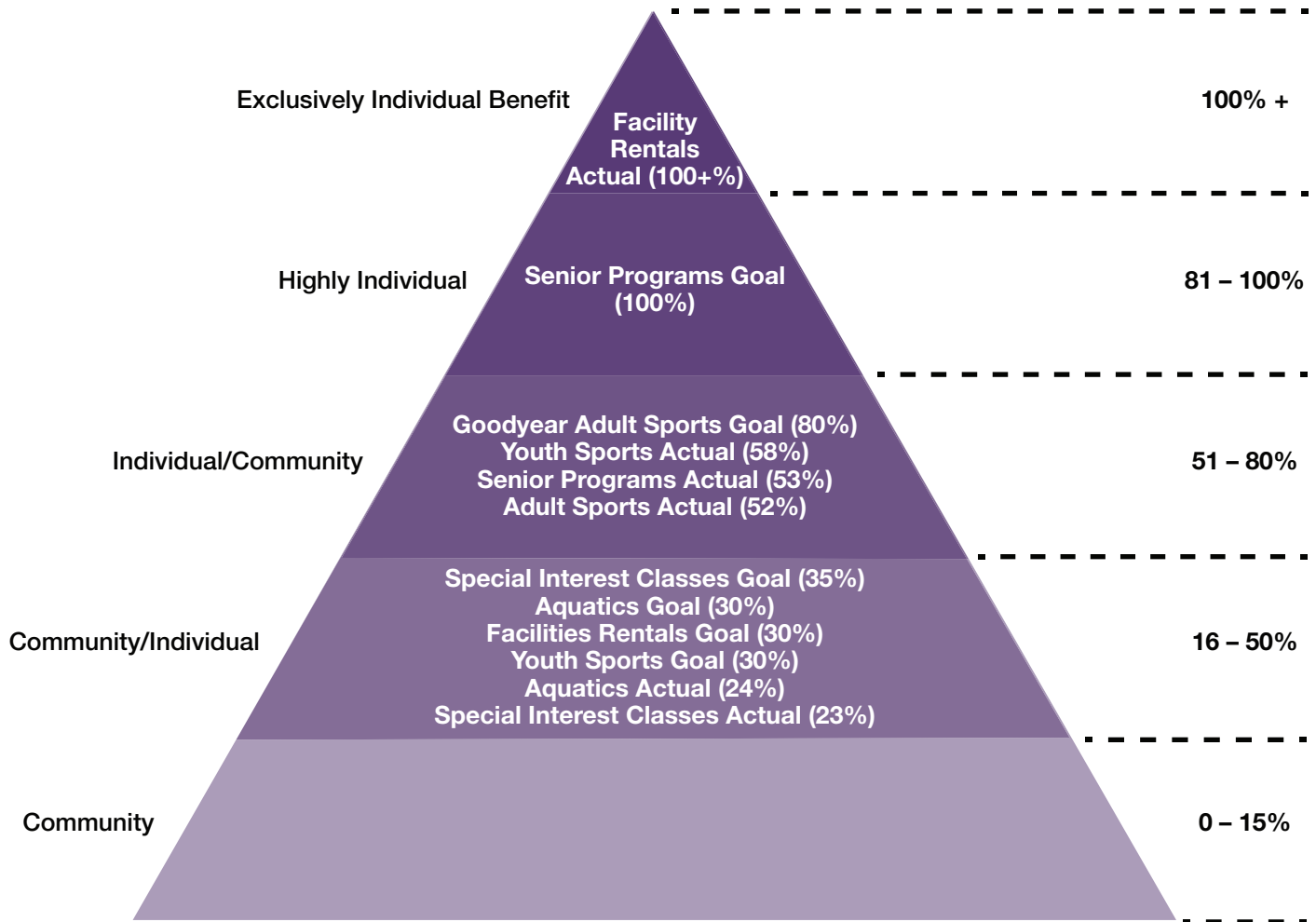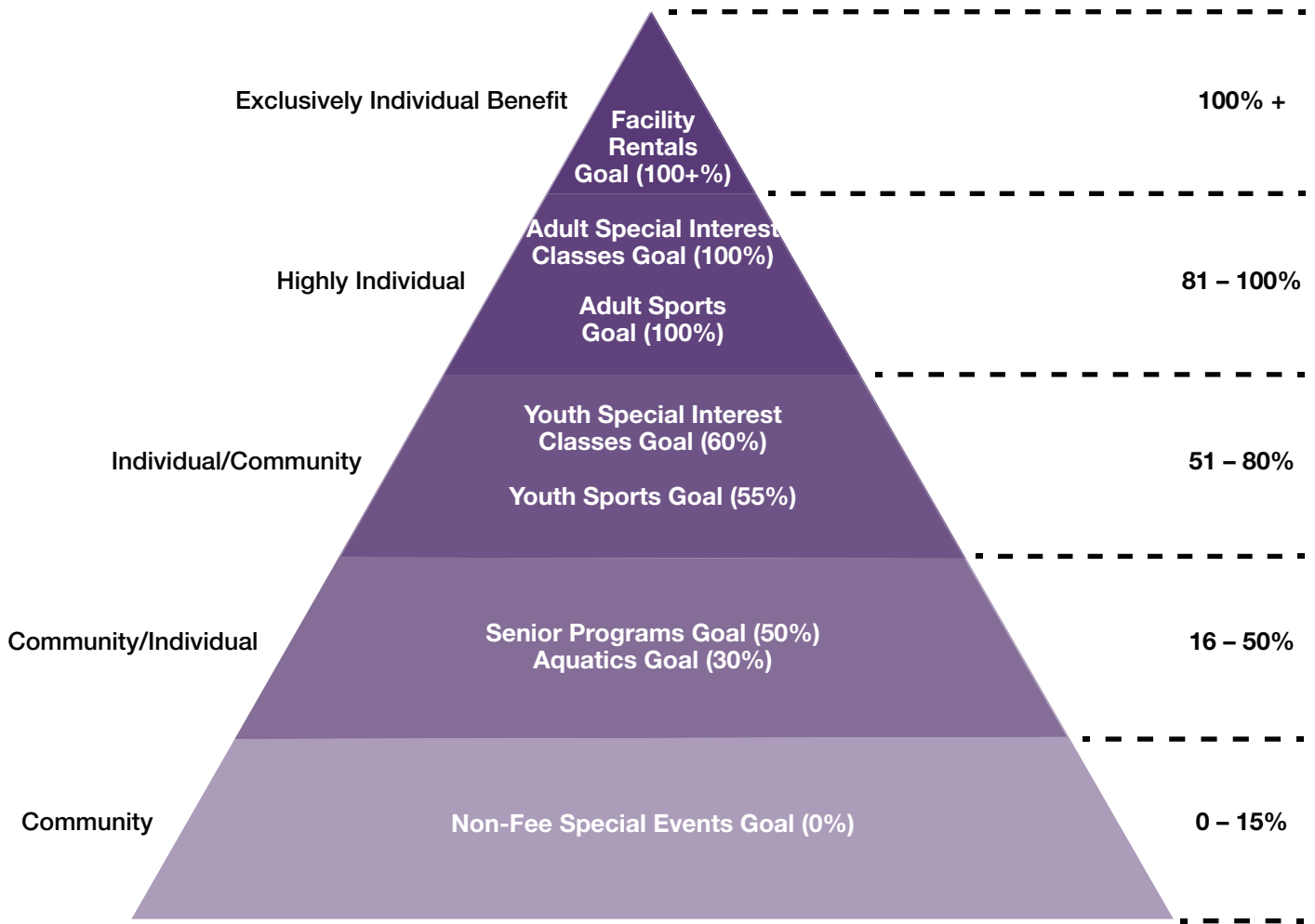*Figure 9.*

3. Establishing Fee Structure

The City of Goodyear has the opportunity to frame a set of fee formulas based on best practices to meet pre-established cost-recovery goals, as previously proposed by the research team. By establishing fee formulas, the City of Goodyear will be able to provide more consistency in pricing for its residents. Further, the research team suggests that fee formulas will make Parks and Recreation pricing more competitive with comparable cities when fee adjustments are deemed necessary.

An established fee structure for all activities will help the City of Goodyear to achieve cost recovery goals by balancing estimated total costs with estimated participation per activity.

After completing a survey of comparable cities, the research team suggests drafting a fee structure based on the user-friendly document provided by the City of Scottsdale Community Services Division.[6] After looking through other examples, the research team suggests this model due to its clear and clean layout and availability for use. This will also add additional comparability possibilities in the future.

Based on documents provided by the City of Scottsdale Community Services Division, a fee would be structured as:

Fee = (Percent of Cost Recovery X cost of program) / Minimum number of expected registrants (or participants)

ex: Senior Program Fee = (50% X cost of program) / Number of expected participants

With an overall goal of efficient allocation of Parks and Recreation monies, establishing a standard fee structure will ensure the most effective and efficient delivery of services for the residents and users of the City of Goodyear's services.

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[6] Please see Appendix 1: Fee Comparisons for more information on the City of Scottsdale's Community Services Division and the example document, available at: https://urbaninnovation.asu.edu/sites/default/files/scottsdale_fy_2015-16_schedule_of_charges.pdf

4. Rental Policy

The research team proposes the use of an informative and user-friendly rental policy document. The document will detail all field and ramada rental policies, the priority groups, rental process, and all needed documentation for a rental. The document should conclude with a signature from the inquiring party confirming all city policies, procedures, and adherence to rules and regulations.

The research team concluded that prime examples of user-friendly rental policies include aspects of the City of Scottsdale rental policy. However, the proposed document would rely heavily on the rental policy document used by the City of Avondale.[7] For examples of the aforementioned rental policies, and further comparable cities, please see the appendix.

The Goodyear rental policy consists of 17 sections over 13 pages. The sections include:

1. Introduction
2. Applicant Information
3. Categories
4. Cost
5. Parks-Fields-Courts-Plaza-Ramadas
6. Ramadas
7. Field Maintenance
8. Refund Policy
9. Security Deposit
10. Cancellations
11. Reservation Times & Dates
12. Liability Insurance
13. CleanUp & Damage Deposit
14. ParkRules
15. Waiver Certification
16. Athletic Field Use Rules & Regulations Summary Agreement
17. Payment

[7]For examples of the City of Avondale, see: https://urbaninnovation.asu.edu/sites/default/files/application_allocation.pdf
The City of Scottsdale rental policy is available at: https://urbaninnovation.asu.edu/sites/default/files/scottsdale_fieldallocationpolicy.pdf

The goal for a policy rental document is to be clean and simple to read. The Avondale rental policy provides an excellent example for users to be guided easily through the rental policy process. Based on Avondale as a basic template, we suggest the following:

- Combine Sections 1 and 2 that outline the purpose and procedures of the policy document, in addition to the individual's information.
- Removal of Section 5: This section can be easily accessed and posted on the city website.
- Removal of Section 6: Ramada Use can be indicated in one chart.
- Removal of charts: One chart should outline the dates, fees, and field or space being used.
- Removal of Section 11: This section is not user friendly as it may be too complicated (as judged by the Goodyear rental document) for the user to use and understand.
- Removal of calendar section: The team suggests that the calendar year is posted on the Goodyear Parks and Recreation website (creates more visibility and access to city website).
- Removal of Sections 14 and 16: Replace these sections with the signature of the individual stating they have read, understood, and will comply by the rules of the parks and recreation department. Additionally, removing Section 14 (park rules) will allow for guidelines and rules to be posted on the city website. (Scottsdale's rental policy and Avondale's rental policy do not include a park rules section.)
- Removal of Section 8— Refund Policy: This can be located in a separate location for ease of use.

For additional details, visit the Avondale rental policies at:
https://urbaninnovation.asu.edu/sites/default/files/application_allocation.pdf
or the Scottsdale rental policies at:
https://urbaninnovation.asu.edu/sites/default/files/scottsdale_fy_2015-16_schedule_of_charges.pdf
Details for the Goodyear rental policies are available here:
https://urbaninnovation.asu.edu/sites/default/files/goodyear_field_app.pdf

Appendix 1: Fee Comparisons

Adult Sports

Adult Sports	Cost Recovery %	Adult Softball Resident	Adult Softball Non-Resident	Notes
Avondale	100%	$400	Not Available	For Returning Teams: $375
Buckeye	100–124%	$400	$425	For Returning Teams: $375 Resident/$400 Non-Resident
Chandler	100%	$450	$608	Fees included for new and returning. Info obtained from master plan.
Gilbert	100% Direct 50% Indirect	$585+25 Amateur Softball Association Fee	Not Applicable	
Goodyear	80%	$400	$475	
Peoria	100%	$500	$500	
Scottsdale	110%	$525	Not Available	
Surprise	100%	$400	Not Available	
Tempe	100%	100%	Not Available	

Field Rentals

Field Rental Rates	Resident	Non-Resident	Resident +Lights	Non-Resident +Lights	Additional Set-up Fees	Difference between Youth and Adult	Notes
Avondale	$10/hr; $15 after 5pm	$15/hr; $20 after 5pm	N/A	N/A	N/A	None	Non-profit Rate: $15/hr; $20 after 5pm For-profit rate: $20/hr; $25 after 5pm Estimates put field maintenance at 25-30 % CR
Buckeye	$10/hr	$20/hr	$30/hr	$40/hr	R: $15/field; NR: $25/field	None	
Chandler	0-11 (Please see table)	Please see table	$15/hr	$21/hr	$25	None	
Gilbert	Non-peak: $10/hr; Peak: $10.50/hr	Non-peak: $10/hr; Peak: $10.50/hr	Additional $15/hr	additional $15/hr	additional $15/hr	None	
Goodyear	$0, $10, $20 (Dependent on category)	$25	$10- Cat. 3; $20- Cat. 4	$25	$10–$50 Chalk and Drag	Youth Field: $20 Adult: $25	30% CR; Please see attached notes for fee breakdown
Peoria	Softball: $10 (2 hrs min.); Pioneer Community Park: $0-$40+$–$20 for personnel	Softball: $15 (2 hrs min.); Pioneer Community Park: $40+$–$20 for personnel	Softball: $10 (2 hrs min.); Pioneer Community Park: no price change	Softball: $10 (2 hrs min.); Pioneer Community Park: no price change	Softball: R: $10; NR: $15	None	
Scottsdale	$10/hr	$20/hr	Additional $15/hr	additional $15/hr	$35/day for standard set-up; $50/day for custom set-up	Youth Sports with patner fee: $3	
Surprise	See attached data from Surprise	See attached data from Surprise	See attached data from Surprise	See attached data from Surprise	See attached data from Surprise	See attached data from Surprise	100% CR
Tempe	Day from 8:00am–6:00pm (2 hrs min., 4 hrs max.) $20 Evening from 6:00pm–10:00pm (2 hrs min., 4 hrs max.) $60	Day from 8:00am–6:00pm (2 hrs min., 4 hrs max.) $20 Evening from 6:00pm–10:00pm (2 hrs min., 4 hrs max.) $60	N/A	N/A	N/A	None	

Youth Sports

Youth Sports	Cost Recovery %	Tee Ball	Soccer	Flag Football	Softball	Length of Seasons	Outside Contractor	Notes Contractor
Avondale	100%	Subcontracted to RBI, price not listed	$40/season	N/A	N/A	8 weeks	Soccer: No Youth Baseball: Yes (RBI Baseball)	
Buckeye	50–99%	R: 40–125; NR: 50–135 (Not listed on website)	R: $50; NR: $60 (According to website)	R: $50; NR: $60 (According to website)	R: $50; NR: $60 (According to website)	8 weeks	No?	
Chandler	Total cost of Hours of Athletic Light usage during Primary season X 50% cost Recovery = reimbursement to the city; Possibly 86-100%?	R: $17; NR: $23	R: $21; NR: $29	R: $20; NR: $27	R: $17; NR: $23	8 weeks	No; Run through Chandler	Known as the Chandler Youth Sports Association (CYSA)
Gilbert	100–125%	Ages 4-6: $62; Otherwise: $70	N/A	N/A	$70	8 weeks	Football: Yes Soccer: Yes	Non-residents assessed a 25% increase in fee
Goodyear	30%	$55–$95	N/A	$40–$80	$55–$95	8 weeks	Yes	Fees charged
Peoria	65%	R: $55; NR: $105	R: $55; NR: $105	R: $55; NR: $105	R: $55; NR: $105	8 weeks	No	
Scottsdale	Min.: 75% CR; 100% recovery of "jersey"costs	N/A	N/A	$60 (According to website)	N/A	8 weeks	No?	Youth Basketball: Fee: $60; Youth Track: Fee: $35; Youth Volleyball: Fee: $60
Surprise	50%	R: $50; NR: $70 (According to website)	R: $50; NR: $70 (According to website)	N/A	N/A	8 weeks	No	Also have Basketball: R: $50; NR: $70 (According to website)
Tempe	100%	N/A	$55	$89	$65	7 weeks	No?	Non-Residents register after Residents

Aquatics

Aquatics	Cost Recovery %	Open Swim Fee	Swim Lessons	Pool Rental Fees	Hours
Avondale	N/A	N/A	N/A	N/A	N/A
Buckeye	50%–99%	$2	$20	$50/hr	12–5pm
Chandler	N/A	N/A	$17–$23	$270–$450 (2 hrs)	12–5pm WE; 12–8pm WD
Gilbert	54%	$1–$3	$25–$44	$48/hr	11am-4:30pm WE; 1–4:30pm WD
Goodyear	30%	$1–$5	$30–$70	$125–$150/hr	1–6pm WE; 1–4pm WD
Peoria	50%	$1	$20	$150/hr	12–5pm WE; 12–3pm/7–9pm WD
Scottsdale	110%	$3–$6	$22	$30–$40/hr	10am–1pm/5–8pm
Surprise	100%	$1–$2	$25	$180–$230/hr	12–6pm
Tempe	N/A	N/A	N/A	N/A	N/A

Ramada and Facility Rentals

Ramada/Facilities	Ramada Rental per hour	Facility Rental per hour	Cost Recovery % Goals
Avondale	$5–$10	$25	100%–158%
Buckeye	$30	$100	125%+
Chandler	$5–$14	$56–$125	100%
Gilbert	$15	$30–$40	N/A
Goodyear	$35–$75 (4 hrs)	$25–$75	30%
Peoria	$20 (4 hrs)	$0–$130	50%
Scottsdale	$25	$30	100%
Surprise	$20	N/A	100%
Tempe	$25	$30	N/A

Special Interest Classes

Special Interest Classes	Cost Recovery %	Administrative Fees	Contracted Out?	Level on Pyramid	Notes
Avondale	Majority of classes are contracted out. However, youth and adult classes on site are <25% cost recovery 50%–99%	$5 Residents / $10 Residents	95% on contract / 5% citystaff	N/A	
Buckeye	100%–124%	Direct cost + 10%–30% Residents / additional $10 for Residents	N/A	Level 3: Considerable Individual Benefit (according to Buckeye's pyramid structure)	Buckeye has 4 levels of cost recovery
Chandler	86%–100%	N/A	Yes	Level 5	
Gilbert	100% direct/indirect	No	No	Level 5	
Goodyear	35%	Yes	Yes	Level 2	For contracting out: refer to Goodyear 2015 fees. Items 33–53.
Peoria	100%	N/A	N/A	Level 5	
Scottsdale	110%	Processing fee & a non resident fee of (50% additional) included in program registration cost.	N/A	Level 5: (according to Goodyear Now pyramid)	
Surprise	100%	N/A	N/A	Level 5	
Tempe	100%	N/A	N/A	Level 5	Tempe refers to special interest classes as "specialized programs"

Appendix 2: Goodyear Cost Recovery

Cost Recovery	Adult Sports	Aquatics	Senior Programs	Special Interest Classes	Facility Rentals	Youth Sports
Current Goal	80%	30%	100%	35%	30%	30%
2015 Actual	52%	29%	53%	23%	101%	58%
Suggested	100%	30%	50%	Adult: 100% Youth: 60%	100+%	55%

Appendix 3: Direct-Indirect Cost Definitions by City

Cities	Direct Costs	Indirect Costs
General Definition	Costs that are directly related to the provision of an activity.	Costs that are not directly related to the delivery of an activity or service.
Avondale	N/A	N/A
Buckeye	N/A	N/A
Chandler	Professional services, temporary staff salaries, official fees, program supplies and costs, athletic field lights and specialty trip related expenses	N/A
Gilbert	N/A	N/A
Goodyear	Fees for instructors, officials, leaders and direct supervisors (plus benefits), supplies associated w/activity, contractual service obligations, internal service fund charges	Salaries, benefits and administrative overhead for administrative personnel, facility maintenance, utilities, insurance, capital replacement and debt service
Peoria	Division has direct control over: salaries, contracts, supplies	Division does not have direct control over: facilities, IT, fleet, risk/insurance, finance, human resources, equipment replacement, building usage (calculated using FTE's, square footage, amount of budget)
Scottsdale	Instructor costs, supplies, equipment (printed off sheet to show for each program)	N/A
Surprise	N/A	N/A
Tempe	Wages and supply costs for operating the program	Facility, administration, capital outlay