

ZERO-BASED BUDGETING DECISION PACKAGE TEMPLATE

Decision Unit: Tumbling Toddlers

Department: Willard Parks & Recreation

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1. Activity Summary

Purpose of the Activity:

In this class children will work on and learn developmentally appropriate movements. Children will work on early gymnastic skills

What the Activity Delivers:

- 4 – 45 minute classes
- Ages 2-5

2. Full Cost Profile

Personnel Costs:

Positions involved:

1 Instructor

1 Full Time Parks & Recreation Staff for set up/tear down

Direct personnel cost:

Seasonal Staff:

4 hours @16.45/hour = \$65.80

Full-Time Staff:

2 hours @ 19.25/hour = \$38.50

Total Personnel Cost: \$104.30

Overtime / Standby Needs:

- None anticipated; hours scheduled within regular and seasonal staffing capacity.
- Any weather cancellations and rescheduling will impact additional staffing cost totals.

Indirect / Shared Costs:

- Finance / HR Support: Payroll processing and seasonal staff onboarding
- Administrative Overhead: Program marketing, communication, and customer service
- Facility / Utility Allocation: Gym lighting, water, and restroom access (Costs absorbed within departmental overhead.)

Lifecycle or Long-Term Considerations

- Deferred Maintenance Exposure: Increased gym usage contributes to use of mats
- Asset Replacement Cycle: Mats, equipment require periodic replacement
- Cost Escalation Risks: Wage inflation and supply cost increases may affect future seasons

3. Service Level Options

A. Minimum Service Level (Legal/Safe Bare Minimum)

- One class supervised per day
- Minimal administrative support

Impacts:

- Increased safety and liability risk
- Lower program quality and parent satisfaction
- Reduced ability to manage issues during class

B. Current Service Level (Recommended)

- Adequate seasonal staffing for setup, supervision, and participant support
- Full-time staff oversight for scheduling, communication, and program management
- Consistent 4-classes with age-appropriate structure

Outputs:

- Safe, organized classes
- Positive participant and parent experience
- Reliable program delivery aligned with past participation levels

C. Enhanced Service Level (Optional)

- Additional staff to offer more classes and customer service
- Expanded training resources for volunteer coaches
- Potential addition of skills clinics or opening-day event

Impacts:

- Higher operational cost
- Improved program experience and retention

4. Consequences of Not Funding

- Cancellation or significant reduction of gymnastics programming
- Loss of affordable youth recreation opportunities
- Decreased community trust and engagement
- Increased likelihood of safety issues without proper staffing
- Long-term decline in youth programs participation within the community

5. Performance Metrics

- Total number of registered participants
- Cost per participant
- Percentage of classes completed as scheduled
- Staff hours per game delivered
- Participant and parent satisfaction feedback
- Incident or safety reports per season

6. Alternatives Considered

- Volunteer-only model: Reject due to safety, liability, and reliability concerns
- Shortened season: Reduces value to participants and families
- Increased registration fees: Potential barrier to participation

7. Notes / Assumptions

- Anticipated registrations: 10 participants (based on 2025 actuals)
- Registration fee: \$40 per member \$55 non-member participant
- Projected Program Revenue:
 - $8 \times \$40 = \320.00
 - $2 \times \$55 = \110.00
- Program operates March–April

- Gym, equipment, and administrative systems are existing assets

Cost Recovery:

Based on anticipated participation of 10 registrants, the Tumbling Toddler program is projected to recover close to 400% of total operating costs through registration fees.