

## **ZERO-BASED BUDGETING DECISION PACKAGE**

**Decision Unit:** Spring Soccer

**Department:** Willard Parks & Recreation

**Prepared By:** Ashlie

**Date:** February 25, 2026

### **1. Activity Summary**

#### **Purpose of the Activity**

Spring Soccer provides structured youth athletic programming focused on skill development, teamwork, physical activity, and community engagement for youth participants in U7–U10 divisions.

#### **What the Activity Delivers**

- 8-week season (March 24 – May 14, 2026)
- 160 individual participants
- 3 team registrations
- Uniform shirts for players
- Scheduled practices and games
- Administrative oversight and on-site supervision

### **2. Full Cost Profile**

#### **Personnel Costs**

##### **Positions involved:**

1 Full-Time Parks & Recreation Administrator

Part-Time/Seasonal Program Staff

Maintenance Staff (Mowing and Striping)

##### **Direct personnel cost:**

Full-Time Staff:

240 hours @ \$19.25/hour = \$4,620.00

Part-Time Staff:

168 hours @ \$16.25/hour = \$2,730.00

Maintenance Staff:

48 hours @ \$19.00/hour = \$912.00

**Total Personnel Cost: \$8,262.00**

##### **Overtime / Standby Needs:**

- None anticipated; hours scheduled within regular staffing capacity.
- Weather-related rescheduling may increase staffing costs.

**Indirect / Shared Costs:**

- Finance / HR Support: Payroll processing and seasonal staff onboarding
- Administrative Overhead: Marketing, communication, scheduling, and customer service
- Facility / Utility Allocation: Field usage, irrigation systems, and restroom access (absorbed within departmental overhead)

**Lifecycle or Long-Term Considerations**

- Deferred Maintenance Exposure: Increased turf usage contributes to wear
- Asset Replacement Cycle: Goals, nets, striping equipment require periodic replacement
- Cost Escalation Risks: Wage and supply increases may affect future seasons

**Non-Personnel Costs**

Team Shirts: 200 @ \$5.60 = \$1,120.00

Coach Folder Supplies = \$18.99

Credit Card Processing Fees (3% of \$9,000) = \$270.00

**Total Non-Personnel Cost: \$1,408.99**

**Total Program Cost: \$9,670.99**

**Revenue Profile**

Individual Registrations:

160 @ \$50.00 = \$8,000.00

Team Registrations:

U7–U8 (2 teams @ \$300) = \$600.00

U9–U10 (1 team @ \$400) = \$400.00

Total Registration Revenue: \$9,000.00

Land Frost Sponsorship: \$1,200.00

**Total Program Revenue: \$10,200.00**

**Projected Net Surplus: \$529.01**

**Cost Recovery Ratio: 105.5%**

**3. Service Level Options****A. Minimum Service Level (Legal/Safe Bare Minimum)**

- Reduced administrative oversight
- Reduced field preparation and supervision

Impacts:

- Increased safety and liability risk

- Lower participant satisfaction
- Reduced program quality

### **B. Current Service Level (Recommended)**

- Adequate seasonal staffing for setup, supervision, and field preparation
- Full-time staff oversight for scheduling and communication
- Consistent 8-week structured season

#### Outputs:

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

### **C. Enhanced Service Level (Optional)**

- Additional referee staffing
- Expanded coach training resources
- Opening-day event or skills clinics

#### Impacts:

- Higher operational cost
- Improved participant development and retention

## **4. Consequences of Not Funding**

- Cancellation or significant reduction of Spring Soccer programming
- Loss of affordable youth recreation opportunities
- Decreased sponsorship engagement
- Long-term decline in youth sports participation within the community

## **5. Performance Metrics**

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

## **6. Alternatives Considered**

- Volunteer-only model: Rejected 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**

- Registrations: 160 individual participants and 3 teams (2026 actual registration count)
- Registration revenue calculated at \$9,000.00
- Sponsorship revenue: \$1,200.00
- Program operates March–May 2026
- Maintenance allocation includes 6 hours per week for mowing and striping over 8 weeks

### **Cost Recovery**

Based on total program revenue of \$10,200.00 and total operating cost of \$9,670.99, Spring Soccer is projected to recover 105.5% of direct operating costs. The remaining surplus supports shared overhead, equipment replacement, and affordability of lower-recovery youth programs.