

ZERO-BASED BUDGETING DECISION PACKAGE

Decision Unit: Spring Break Camp

Department: Willard Parks & Recreation

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1. Activity Summary

Purpose of the Activity

Spring Break Camp provides structured youth enrichment, recreation, and supervised daytime programming during school spring break. The program supports working families while offering safe, organized activities for youth participants.

What the Activity Delivers

- 5-day camp session (March 16 – March 20, 2026)
- 46 registered participants
- Structured daily schedule of recreation and enrichment activities
- On-site full-time supervisory oversight
- Seasonal camp staff support
- Administrative coordination and participant communication

2. Full Cost Profile

Personnel Costs

Positions involved:

Full-Time Youth Programs & Operations Coordinator

Seasonal Camp Director

Seasonal Camp Counselors

1:1 Support Counselor

Direct Personnel Cost:

Full-Time Coordinator:

70 hours @ \$19.85/hour = \$1,389.50

Camp Director:

40 hours @ \$16.45/hour = \$658.00

Camp Counselors:

72 hours @ \$15.00/hour = \$1,080.00

1:1 Counselor:

40 hours @ \$15.00/hour = \$600.00

Total Personnel Cost: \$3,727.50

Overtime / Standby Needs

- None anticipated; staffing scheduled within allocated hours
- Enrollment fluctuation may adjust seasonal staffing hours

Indirect / Shared Costs

- Finance / HR Support: Payroll processing and onboarding
- Administrative Overhead: Marketing, registration processing, communication
- Facility / Utility Allocation: Building usage, custodial support (absorbed within departmental overhead)

Lifecycle or Long-Term Considerations

- Wear on indoor facilities and recreation equipment
- Wage escalation risk for future seasonal staff
- Participation response to revised registration pricing

Non-Personnel Costs

Credit Card Processing Fees (3% of \$6,900) = \$207.00

Total Non-Personnel Cost: \$207.00

Total Program Cost

Personnel: \$3,727.50

Non-Personnel: \$207.00

Total Program Cost: \$3,934.50

Revenue Profile

Individual Registrations:

46 @ \$150.00 = \$6,900.00

Total Program Revenue: \$6,900.00

Projected Net Surplus

$\$6,900.00 - \$3,934.50 = \$2,965.50$

Cost Recovery Ratio

$\$6,900.00 \div \$3,934.50 = 175\%$

Spring Break Camp is projected to recover 175% of direct operating costs. Surplus revenue contributes toward shared departmental overhead, facility operations, and cost recovery balancing across youth programming.

3. Service Level Options

A. Minimum Service Level (Bare Operational Minimum)

- Reduced seasonal staffing hours
- Limited activity offerings
- Increased supervisory load on full-time staff

Impacts:

- Reduced participant experience
- Higher workload concentration on administrative staff
- Lower program flexibility

B. Current Service Level (Recommended)

- Full-time staff oversight on site
- Seasonal staffing aligned with participant ratios
- Structured 5-day program delivery

Outputs:

- Safe, organized daily programming
- Stable supervision model
- Scalable staffing based on enrollment

C. Enhanced Service Level (Optional)

- Additional enrichment activities
- Expanded staff-to-participant ratio
- Off-site activity components

Impacts:

- Increased personnel cost
- Improved program depth and retention potential

4. Consequences of Not Funding

- Cancellation of Spring Break childcare option
- Reduced service availability for working families
- Potential loss of participant engagement in future seasonal programs
- Reduced contribution toward departmental overhead recovery

5. Performance Metrics

- Total number of registered participants
- Cost per participant
- Staff hours per camp session delivered
- Participant and parent satisfaction feedback
- Incident reports per session

6. Alternatives Considered

- Reduced pricing model: Not aligned with department-wide cost recovery strategy
- Volunteer-supported model: Limited reliability for structured daily camp
- Shortened camp duration: Reduces value to families

7. Notes / Assumptions

- Registrations: 46 participants (2026 projected enrollment)
- Registration revenue calculated at \$6,900.00

- Program operates March 16–20, 2026
- First camp cycle under revised \$150 registration rate
- Full-time staff presence reduces additional seasonal supervisory need

Cost Recovery

Based on total program revenue of \$6,900.00 and total operating cost of \$3,934.50, Spring Break Camp is projected to recover 175% of direct operating costs. The resulting surplus supports shared overhead, full-time staffing structure, and financial stabilization of lower-recovery youth programs.