



**NATIONAL**  
Gold Medal Winner



# **Comprehensive Revenue Policy**

**Policy Update: 2/19/18**

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**City of Waukesha  
Parks, Recreation & Forestry Department**

**Vision**

“Gold Medal” services.....Exceptional quality of life!

**Mission**

To be responsive and committed to providing essential park, recreation and urban forestry services making our community a desirable place to live, work, and play.

## **Fees & Charges Philosophy**

The City of Waukesha Parks, Recreation & Forestry (WPRF) Board and Department is committed to providing quality comprehensive community services and programs that meet the needs of Waukesha residents.

WPRF staff will recommend program fees & charges through a fiscally responsible plan of balancing affordable fees with the need for cost recovery. Each program will be evaluated individually, with a higher level of subsidy consideration being given to broad-based community programming. Both direct and indirect costs will be identified and considered when determining the fees & charges for each program.

As part of the overall pricing program, staff will seek alternative revenue whenever possible, including sponsorships, grants, partnerships and other revenue producing opportunities. In order to provide a comprehensive and inclusive community recreation program, WPRF must be sensitive to the special recreation needs and socio-economic make up of the community. Adapted recreation programming and a financial assistance program will be included in the overall department services. In most cases, City of Waukesha residents will pay a lower fee than non-residents for program participation.

## **Policy Approval**

The City of Waukesha Parks, Recreation & Forestry Board will review and approve the Fees & Charges Policy on an annual basis. Specific fees & charges (program user fees, rental fees, tree assessments) will be reviewed and approved on a seasonal basis.

### **3. Definition of Services**

Definition of services outlines our service classification system. Based on a pricing pyramid, each program is classified into one of the identified classifications. This classification system provides the economic rationale upon which decisions about fees and charges are based. It assumes that the objectives are to price each program or service at a level that is fair and equitable to citizens. The philosophy of each classification of the pricing pyramid is as follows:

#### **Community Benefit**

Community Benefit level of service are generally, basic Parks, Recreation and Forestry Services that are equally available and beneficial to all citizens in the community. Generally, community benefit programs and services are offered to the public with no fee. All costs for providing these programs are paid from the General Fund budget primarily funded by tax revenues. The National Recreation & Parks Association identifies multiple benefits for parks, recreation and forestry services in the areas of economic, social, individual and community benefits.

##### **Examples of Community Benefit Services**

- Non-Monitored Access – Open Access to Parks, Athletic Fields, Trails, Open Space
- Community Events – JanBoree, July 4<sup>th</sup> Parade and Fireworks, Music in the Park, Operation Honor

#### **Community Investment**

Community Investment services and programs benefit both individuals and the community at large. These programs are offered with a participant user fee goal of covering up to 50% of direct program costs and an additional 30% administrative surcharge. The remaining costs for these services are supported through the community investment of the local tax system.

##### **Examples of Community Investment Programs**

- Drop in Monitored Access - Summer Playground Program, Open Cards, Toboggan Run, 55+ Open Activities, Adapted Recreation Programs

#### **Individual Investment\***

Individual Investment programs and services are provided for the benefit of a particular individual or group rather than the general public. These programs are offered with a participant or group user fee goal of covering up to 100% of direct program costs and an additional 30% administrative surcharge. Most recreation programs offered by WPRF are in this fee classification.

##### **Examples of Individual Investment Programs**

- Education Services – before/afterschool programs, homeschool, 3 and 4-year-old preschool, babysitting, lifeguard training
- Skill Based Activities – Beginner/Intermediate – Tumbling youth sports leagues, swimming lessons, general fitness classes
- Special Events – Daddy/Daughter Dance, Buchnerfest, Pool Special Events

#### **Specialized Investment\***

Specialized Investment programs have a limited enrollment and provide a specialized service benefiting participants exclusively. This type of program offsets 100% or greater direct program costs and an additional 30% administrative surcharge.

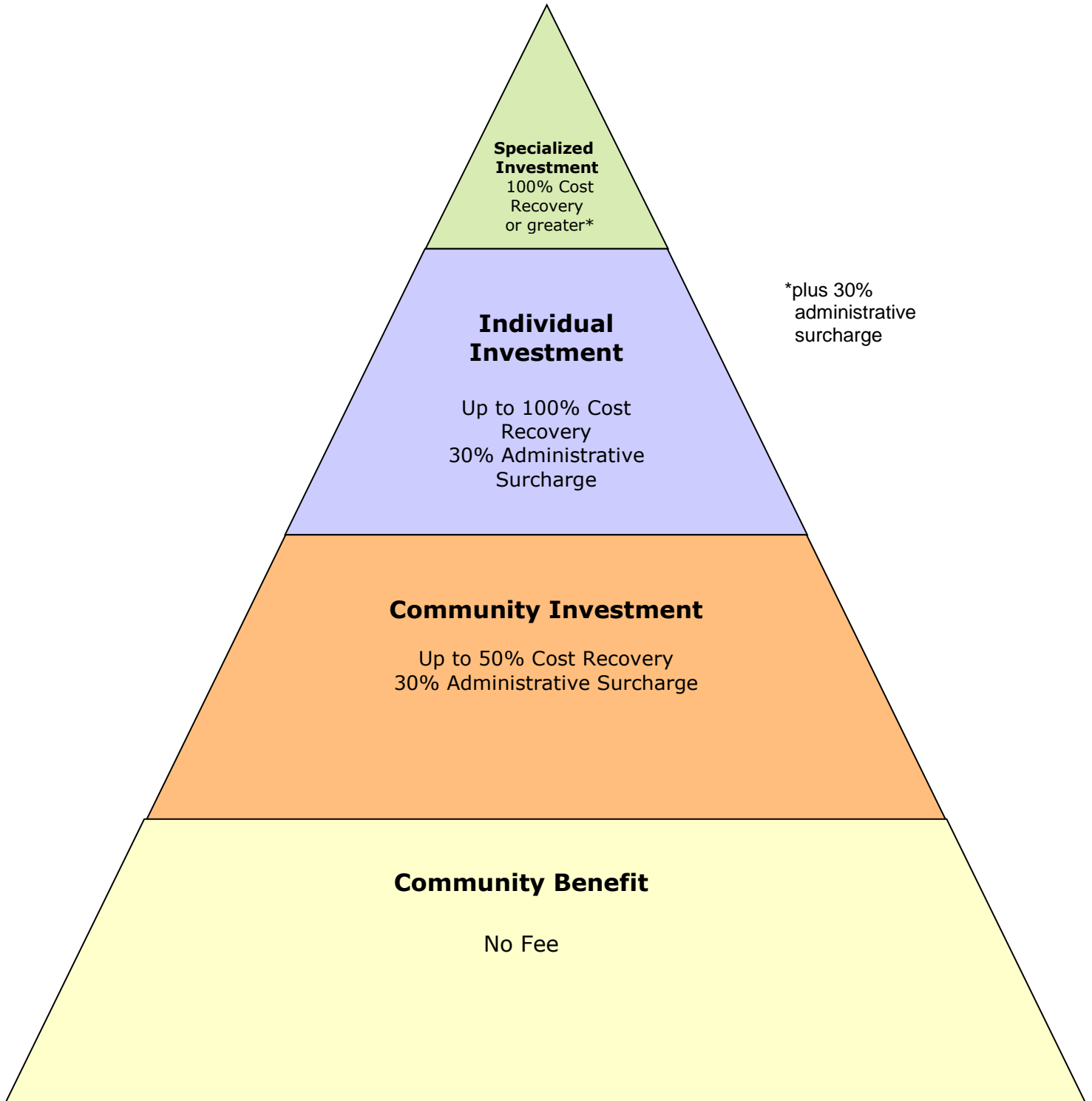
##### **Examples of Specialized Investment Programs**

- Skill Based Activities – Advanced/Competitive – adult sports leagues, pickleball, yoga
- Specialized Services – family and senior trips
- Rentals – Schuetze Recreation Center, Picnic Shelter, Les Paul Performance Center
- Resale – swim goggles, swim diapers, concession food, softballs

**\*Market Driven Fees** – When determining Individual and Specialized Investment fees, WPRF staff will evaluate the “market” prices charged by other suppliers or vendors of similar services. Staff can establish a range of prices which may then be adjusted according to “market driven” prices. These fees can help subsidize Community Benefit and Community Investment programs.

**30% Administrative Fee** – The 30% administrative fee is set to reflect more accurately the true costs of a service. This also reflects national trends that have shown the 30% charge to be a common practice in assessing true costs.

#### 4. WPRF Pricing Pyramid



## 5. Fee Definitions

**Cost** is the measurement, in monetary terms, of the amount of resources used for some purpose (Anthony & Welsh, 1981). The agency's costs for developing and offering a program are all of the resources used to produce the program.

**Price** is the dollar amount the agency charges patrons to participate in a specific program.

**Direct Costs** are those that can be traced to a specific program. Examples of such are: program instructor salaries, program supplies, etc.

**Indirect Costs** are those that the agency incurs regardless of whether or not it operates a specific program. Indirect direct costs are often called "overhead" costs. Examples of such are: facility and maintenance costs, marketing costs, administrative salaries.

**Variable Costs** are those that change directly and proportionately with changes in volume. A variable cost is one that changes by the same amount of money with the addition of each new participant, i.e. instructional book, uniform.

**Fixed Costs** are those that do not change with changes in volume (number of participants). These costs are fixed because they remain the same for the duration of a program, regardless of the number of participants. There can be both direct and indirect fixed costs.

**Changing Fixed Costs** are those that change in the same direction, but not proportionately, with changes in volume or the number of participants. These costs do not change in the same amount for each participant added, but they are costs that change after a certain number of participants are added.

## 6. Fee Classifications

The City of Waukesha Department of Parks, Recreation & Forestry will utilize six (6) basic fees and charges for programs, facilities and services. Following are the fee categories:

### 1. Program User Fees

Program user fees are charged to an individual or team for participation in a program or activity. Numerous participants are usually involved in the activity or facility at the same time. The registration fee for a child to participate in a swim lesson or to play in a soccer league are examples of program user fees.

### 2. Rental Fees

Payment for the priority use and/or rental of a facility. These facilities may include buildings, rooms, or athletic fields. These fees include but are not limited to basic rental of facility and use of included equipment. Additional fees are required for staff set-up or clean-up.

3. Concession Fees

Concession fees will be charged where non-department vendors are selling products/services on City parks or facilities (concession stands, paddle boat vendors, beer sales etc.) These fees will be determined through a contract with WPRF based on a lump sum fee, a percentage of sales or both.

4. Sales Fees

This fee may be required for the privilege of selling goods or services in City parks or facilities. These fees include but are not limited to special event booths, athletic tournaments, etc.

5. Admission Fees

A fee charged for entry into a facility/activity. Some type of program, event, demonstration or exhibit to attract visitors is usually offered. These fees include but are not limited to special events, tournaments.

6. Street Tree Assessment

A fee charged to City of Waukesha property owners when a street tree is planted in the terrace, adjacent to one's property.

7. Special Improvement/Maintenance Fee

May be assessed to each participant. Revenues will be deposited to cover new program start up costs, major program facility upgrades, or other program specific fees.

## **7. Independent Contractual Services**

The City of Waukesha Department of Parks, Recreation & Forestry uses contractual services for specialized instruction in varied activities, such as youth gym classes, outdoor programs, art/craft classes, adult enrichment and general instruction. Fees and charges for contractual services may include but are not limited to the costs of materials and supplies, instructor's fee, and direct costs related to facility or support staff, and a percentage of WPRF's indirect costs.

In the use of contractual services, a formal contract must be created between WPRF and the instructor/contractual provider and approved through the Parks, Recreation and Forestry Board and the Common Council.

The instructor/contractual provider's fee will be calculated using one of the following: a percentage of the established program fee or a flat rate per session or hour. The percentage paid will vary from program to program.

Contracts should be negotiated to benefit the City using one of the following guidelines:

- a. A percentage split of maximum 75% of collected resident program fees to contractor, minimum of 25% of program fees to WPRF. This option should be utilized when the contractor and WPRF are sharing in the indirect program costs and the contractor assuming all direct costs. These programs will often be held at a WPRF facility.



- b. A percentage split of maximum 85% of collected resident program fees to contractor, minimum of 15% of program fees to WPRF. This option should be used when the contractor is bearing the majority of burden for direct and indirect costs. These programs will often be held at the contractor's facility.
- c. Any variance to these contractual options would need approval by the Recreation Services Manager.

## 8. Community Collaboration (Cooperative Agreement Policy)

The City of Waukesha Department of Parks, Recreation & Forestry promotes and seeks collaboration with other community agencies and organizations to enhance efficiency and quality of services provided. Sought collaborations relate to governmental, not-for-profit and for-profit groups. WPRF Board will determine entity collaborative status according to the following identified categories:

- a. **Partner** - A partnership between WPRF and another agency/business/group, demonstrates community-wide benefits and generally mutual cost sharing of organizational finances, resources, and/or contributions to program services and/or capital improvements. Other tax-based community agencies would generally be considered partners. Typically, no fees would be assessed to partners.

At times, community partners request facility rentals at no charge, beyond the typical reciprocal usage. Requests will be considered on an individual basis and may be approved by the Director, Recreation Services Manager or Facilities Coordinator. Said request will be considered for only non-prime time hours (Monday – Thursday, 8:00 am – 10:00 pm & Friday, 8:00 am – 3:30 pm) and will not be considered when an alcohol permit is requested. Any request that requires a Building Attendant and/or generates the need for overtime assistance will be assessed applicable charges. (approved 4.08 by PRF Board)

Identified Partners:

Carroll University  
 Friends of Waukesha Parks, Recreation & Forestry  
 Music in Cutler Park, Inc.  
 School District of Waukesha  
 St. Vincent de Paul of Waukesha County  
 The Park Foundation of Waukesha, Inc.  
 Waukesha County Aging & Disability Resource Center  
 Waukesha County Department of Parks & Land Use  
 Waukesha Downtown Business Association  
 Waukesha Tennis Association  
 Waukesha Youth Collaborative  
 Wisconsin Department of Public Instruction (DPI)  
 YMCA of Waukesha

- b. **Affiliate** - An affiliation between WPRF and another agency/business/group is demonstrated by a mutual/formal relationship between both parties, generally focused toward a specific program or neighborhood need. All affiliations need to be clarified in a written agreement. Typically, a reduction in fees would be considered for a community affiliate.

Identified Affiliates:

1 <sup>st</sup> Assembly of God	Salvation Army
AARP	Spring City Garden Club

Adopt-A-Park Groups  
Alzheimers Association of SE WI  
American Red Cross  
Avalon Square  
Curative Care Network  
Easter Seals of SE WI  
Graffiti Effacers (ACAP)  
Interfaith Senior Services  
New Beginners Christian Church  
Noon Rotary Club

Summit Woods  
United Cerebral Palsy  
UW-Extension  
Waukesha Bicycle Alliance  
Waukesha County Business Alliance  
Waukesha Housing Authority  
Waukesha Firebirds  
Waukesha Raiders  
We Energies  
WI Senior Olympics

**c. Sponsor**

A sponsorship of WPRF programs, services or facilities is defined as an agency/business/group that provides negotiated financial or in-kind support of an identified WPRF function, in return for specified benefits.

**d. Other City of Waukesha Department's Programs**

Bona fide City of Waukesha functions or programs will not be charged fees

## **9. Commercial Use of Facilities**

Safeguards are necessary to ensure proper use of public facilities when requests are received by WPRF to conduct commercial or promotional activities on park property or facilities.

- a. Commercial and promotional activities in WPRF parks/facilities should be authorized only if they provide a positive public/private service, as determined by WPRF Director or designee.
- b. Commercial and promotional activities in WPRF parks/facilities should be permitted only when not in conflict with Department-sponsored programs, or if the activity can be conducted with out any restriction of public use for a reasonable period of time.
- c. Commercial and promotional activities in WPRF parks/facilities will be required to pay all facility rental fees as set by WPRF policies.
- d. Commercial and promotional use of public facilities including use of public names of structures is generally not authorized if such use constitutes an expressed or implied endorsement of commercial products, services or activities. Any authorization needs to be approved by WPRF Director.

## **10. Refund Policy**

- a. A program that does not meet its minimum registration requirements will be cancelled within two (2) working days prior to its beginning. Participant will be notified accordingly by phone. Any fees paid will automatically be credited to the payee's account unless a refund is requested by participant within five (5) business days.
- b. A credit will be given unconditionally when requested in writing within five (5) business days of program completion.
- c. If a refund is desired, written notification to WPRF office is required. Participant will receive a refund for the full program fee minus a \$10 service charge. Refund checks will require 2 - 3 weeks for processing.
- d. Refunds under \$10 will automatically be credited to participants account and may be used towards future registrations.
- e. WPRF credit will be available for use up to two (2) years of date of issue, as permitted by law.
- f. For Adult Sports credit/refund policy, refer to Policies of Adult Sports 3.08.
- g. Pool passes and daily pool fees are not refundable.

- h. Certain supply fees, tickets, or coupons may be non-refundable if WPRF has purchased materials.
- i. Program Satisfaction Guaranteed – WPRF is constantly striving to provide the community with high quality public recreation programming. Our staff is confident that people will enjoy the variety of activities offered and that the program will deliver the published expectations as described in our seasonal activity guides. We guarantee it! When a participant is not satisfied with the quality of a program, we want to hear their ideas or suggestions on how we can improve our services. If requested, a 100% refund or credit will be issued by simply contacting the WPRF office. (Please note, class supplies are not refundable.)

## 11. Returned Checks

All returned checks will be assessed a \$25 service fee. Return checks nullify the rental of any facility. In case of a program registration or pool pass purchase, the individual will have 2 business days from verbal notification of the NSF check by WPRF, to pay the fee

in cash or with a money order. If the fee is not paid after the 2-business days notice, then any registration or pass purchase will be nullified.

## 12. Non-Resident Policy

- a. Definition: In the case of non-resident participation, it is generally accepted that non-residents users should contribute an additional fee to offset their non-tax status. A non-resident is defined as a person who does not reside or own property within the corporate limits of the City of Waukesha (in general, does not directly contribute to City of Waukesha property taxes).
- b. User Fee Surcharge: Persons defined as a non-resident of the City of Waukesha are required to pay an additional surcharge established by the Parks, Recreation & Forestry Board. A 50% surcharge (up to \$20 per program) is required per program. (See Policies of Adult Sports for non-resident fees for all adult sports).
- c. Exception to non-resident User Fee Surcharge: Non-residents who reside within the City of Waukesha School District will not be assessed a non-resident surcharge when registering for any specific program or league that utilizes Waukesha School District facilities.
- d. WPRF reserves the right to remove anyone falsifying information from our programs. WPRF may require residency verification for first time registrants that have relocated to the city (Driver's License or Utility Bill).

## 13. Financial Assistance Program

WPRF Board/Department believes that everyone, regardless of income, should be able to participate in City-sponsored recreation opportunities. To help facilitate participation, financial assistance (FA) is available to eligible residents.

*Verification:* City residents requesting financial assistance must verify eligibility by providing at least one of the following documents:

- Aid to Families with Dependent Children or Temporary Assistance for Needy Families (TANF) payment stub.
- Written proof of receiving Badgercare, Food Share, Foster Care, Medicaid or Supplemental Security Income (SSI).

*Assistance Procedures:* Residents must meet by registration deadlines. Residents are eligible to receive a 40% reduction of the program fee if qualified for Badgercare and registered by the registration deadline. Those residents qualifying for Food Share, Foster

Care, Medicaid or SSI will receive a 65% reduction of the program fee. Those qualifying for the 65% reduction will also be eligible for a 25% reduction in the following programs: Discount Pool Pass Program and Specialize Investment programs utilizing Pricing Pyramid on page 13. FA is not available for senior/family trips or facility rentals.

#### **14. Additional Revenue Sources**

The City of Waukesha Department of Parks, Recreation and Forestry Department encourages additional revenue sources. These sources can include but are not limited to:

- a. Federal, state or local grants
- b. Private foundations
- c. Sponsorships
- d. Parkland dedications
- e. Private and/or non-profit donations
- f. "Friends of the WPRF" non-profit group
- g. In-kind service
- h. Bequests
- i. The Park Foundation of Waukesha

**Approved by WPRF Board:**

6/13/05	2/07/11
7/10/06	3/05/12
7/09/07	5/06/13
7/14/08	2/3/14
11/02/09	