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BUSINESS PLAN



uacommunitycenter.com

Community Center Feasibility Task Force Finance Sub-Committee

Brent Lewis (Finance Director)
September 8, 2020



City of Upper
Arlington

Agenda

- *Financial Resources*
- *Basics of Governmental Accounting*
- *Financial Overview*
- *Key Financial Policies*
- *COVID Update*



Financial Resources

Monthly Finance Director Report /OpenGov

- Most current financial information – *most recent July 2020*
- Current year budget vs actual
- Uses budgetary basis of accounting

Municipal Program of Services (Budget)

- Bi-Annual Budget approved by Council – *most recent 2020*
- Presents history (actuals) and projections
- Updated annually
- Uses budgetary basis of accounting

Comprehensive Annual Financial Report (CAFR)

- Audited Annual Financial Statements – *most recent 2019*
- Uses Generally Accepted Accounting Principles (GAAP) basis of accounting

Popular Annual Financial Report (PAFR)

- Summary of Audited Financial Statements – readable format – *most recent 2019*
- Delivered to each resident's home



<https://upperarlingtonoh.gov/finance-department/>

Financial Resources - Basis of Accounting

ACCOUNTING BASIS	DESCRIPTION	REPORTING EXAMPLE
Cash Basis (<i>check book accounting</i>)	<ul style="list-style-type: none"> Revenues are recognized when received. Expenditures are recognized when they are paid out. Fund Balance = Cash and Investments 	Daily accounting and reporting.
Budgetary Basis	<ul style="list-style-type: none"> Revenues are recognized when received. “Budgetary” expenditures include <i>only</i> expenditures against the current year budget <i>plus</i> outstanding encumbrances (purchase orders). Fund Balance = Unencumbered Cash and Investments 	<ul style="list-style-type: none"> Municipal Program of Services (Budget Book) Budgetary Statements in CAFR
GAAP Basis - Accrual Basis - Modified Accrual Basis	<ul style="list-style-type: none"> Financial reporting similar to businesses. Balance Sheet reports Capital Assets and Debt and Other Long-Term Liabilities. Governmental financial reporting that essentially adds a full balance sheet with receivables, payables, etc. Does not report Capital Assets and Debt and Other Long-Term Liabilities. Fund Balance = Assets – Liabilities 	CAFR, PAFR



Basics of Governmental Accounting

What is Fund Accounting?

Fund accounting is the activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

What is a Fund?

A fund segregates the monies of the entity according to legal or purpose restrictions.

Why Fund Accounting?

- Fund accounting is the way governments track revenues with purpose restrictions against the expenditures made for those purposes.
- Fund accounting makes it easier to identify which monies are available for specific purposes.



Basics of Governmental Accounting (cont.)

Types of Funds

Governmental Funds

- Definition: Funds that account for the accumulation and spending of resources that provide the public with day-to-day operating services such as safety services, leisure time activities and highway maintenance.
- Types of Governmental Funds:

Fund Type	Description
General Fund	The operating fund of the government, used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the government for any purpose provided it is disbursed or transferred in accordance with Ohio law.
Special Revenue Funds	Used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
Debt Service Funds	Used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
Capital Project Funds	Used to account for financial resources that are restricted, committed, or assigned to expenditure for the acquisition or construction of capital facilities and/or other capital assets.



Basics of Governmental Accounting (cont.)

Types of Funds (cont.)

Proprietary Funds

- Definition: Funds that focus on the determination of operating income, financial position and cash flows.
- Types of Proprietary Funds:

Fund Type	Description
Enterprise Funds	Used to account for any activity for which a fee is charged to external users for goods or services.
Internal Service Funds	Used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

Fiduciary Funds

- Definition: Funds used to report assets held in a trustee capacity for others and cannot be used to support the government's own programs.
- City on has Agency Funds, which are purely custodial in nature.

❖ **Key Takeaway: The General Fund can be used for any public expenditure. Other Funds are restricted to their intended purpose.**



Financial Overview

Revenue Types

- General Operating Revenues
 - **Income tax (unless mandated elsewhere)**
 - **Property tax (property tax is also used for capital & debt)**
 - Other General Revenues
 - Local Government Fund
 - Investment earnings (unless mandated elsewhere)
 - *Charges for Services (unless mandated elsewhere)*
 - *Hotel Bed Tax (unless mandated elsewhere)*
 - Cable TV franchise fees
 - Fines and forfeitures
- Restricted Revenues
 - Gas Tax and Motor Vehicle License Fees
- Business Operating Revenues
 - Water, Sewer, Stormwater Fees
 - Solid Waste Fees
 - Swimming Pool Fees



Financial Overview (cont.)

Income Tax Revenues

History

- The income tax rate was raised to 2% in 1983.
- In 1990 a ballot issue failed 60%/40% to raise the income tax to 2.25%.
- In 1996, a ballot issue failed 50.5%/49.5% to raise the income tax to 2.2% for 5 years for CIP.
- In 2014, a ballot issue passed to raise the income tax to 2.5%, with the additional .5% dedicated to City Infrastructure (effective January 1, 2015)

Basics

- Income Tax Rate: 2.5%.
- Applies to earned income and business net profits (tracked internally by three components: withholdings remitted by employers, filing by individuals, business net profits). Investment and retirement income is not taxable per ORC 718 and City Ordinance.
- Income tax is paid and remains where earned (i.e. UA Resident works in Columbus, income tax paid and remains with Columbus).
- Full credit (100%) given for taxes paid in other communities up to the 2.5% rate.
- Any increase in income tax rate or decrease in credit percentage requires a vote of the people.



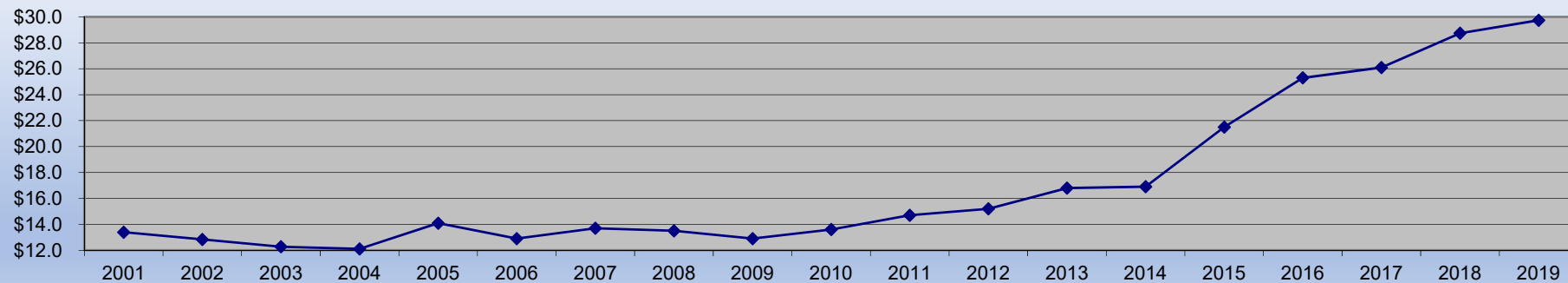
Revenue Sources and Uses (cont.)

Income Tax Revenues (cont.)

Accounting

- Largest revenue source: approximately 48% of total revenue and 55% of General Fund revenue.
- Fund Distribution:
 - 2015 and beyond: 72% allocated for general operations, 28% for capital-related debt and infrastructure. (*% set by Council*)
 - Prior to 2015: 86.7% general operations, 13.3% for capital-related debt and infrastructure.

Income Tax Collections by Year (in millions)



Financial Overview (cont.)

Property Tax Revenues

Basics

- Mill = Property tax is measured in mills. A mill means 1/1,000. Therefore, each mill generates \$1 of taxes for every \$1,000 of a property's assessed value.
- Two different ways property tax levies can be implemented:
 - Unvoted millage (inside millage) is approved by the county budget commission, but cannot exceed 10 mills for any taxpayer.
 - Voted millage (outside millage) is approved by popular vote.
- County appraisals every 6 years with update 3 years following appraisal. Last 6 year appraisal finalized for tax year 2017, currently going through the 3 year update (Note: taxes are one-year behind, thus 2017 tax year is distributed to the City in 2018)
- Homestead Provision - Allows qualifying low-income senior citizens and permanently and totally disabled Ohioans, to reduce their property tax bills by exempting up to \$25,000 of the market value of their homes.
- Rollback Provision - Requires each county auditor to reduce property taxes, for all qualifying levies, by a 10 percent Non-Business Credit and a 2.5 percent Owner Occupancy credit. Local governments are fully reimbursed from the state general revenue fund for these tax reductions.
 - As of November 2013, any levy that is not a renewal will no longer be subject to these rollbacks. The state has lifted these rollbacks for all new and replacement levies.



Financial Overview (cont.)

Property Tax Revenues (cont.)

Current Taxes and Accounting

- General Operating levies can be used for any purpose.
- Pension, Capital, and Bond levies are restricted for those intended uses.
- .50 mills currently generates approximately \$976k (would service approximately \$14.5M of debt service @3% over 20 years).

City of Upper Arlington Property Tax Levies		
<u>Tax Levy</u>	<u>Current Millage</u>	<u>Millage Type</u>
General Operating Levy	3.90	1.40 Inside / 2.50 Outside (Charter)
Police Pension Levy	0.30	Inside
Fire Pension Levy	0.30	Inside
Capital Improvement	0.50	Outside (Charter)
Police and Fire Pension (Voted)	0.97	Outside (Voted) – expires 2022
Total	5.97	

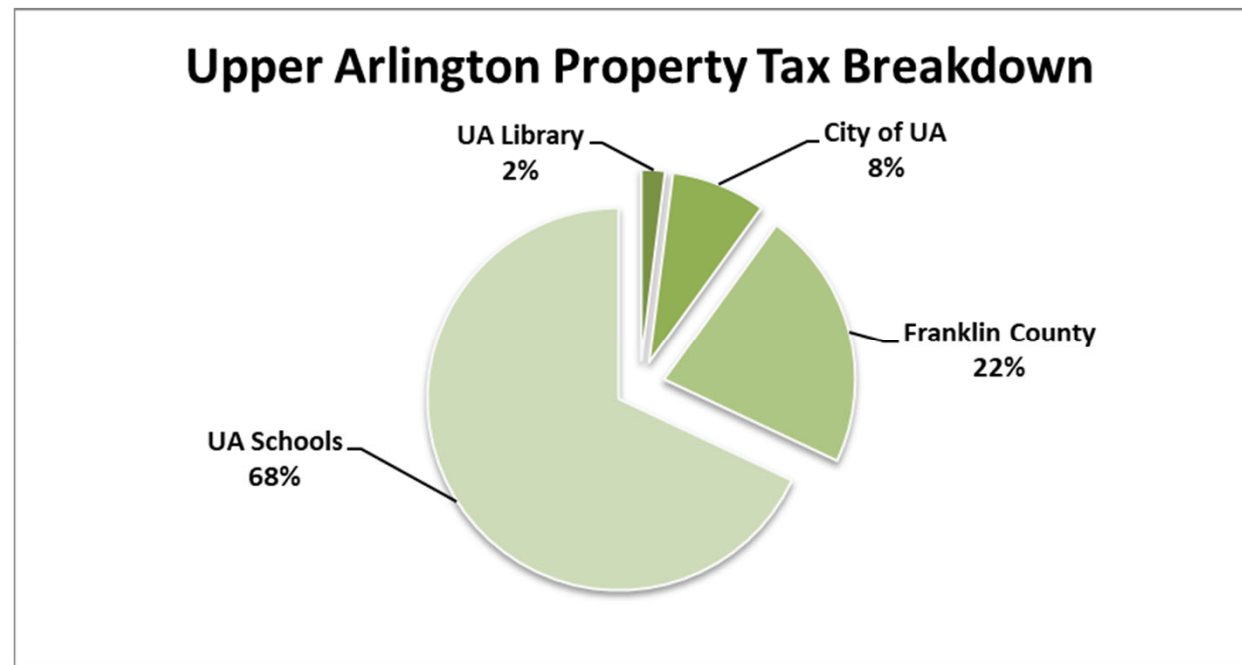


Financial Overview (cont.)

Property Tax Revenues (cont.)

City-wide Property Tax (Key Takeaways)

- Property Tax is largest income source for the UA School District.
- Inside millage (10 mills) has been exhausted; all new property tax increases requires a vote of the people.
- All levies, with the exception of the Police/Fire Pension voted levy, are designed to grow with increased property valuation



Financial Overview (cont.)

Property Tax Revenues (cont.)

Tax Increment Financing (TIF) – Payments in Lieu of Taxes

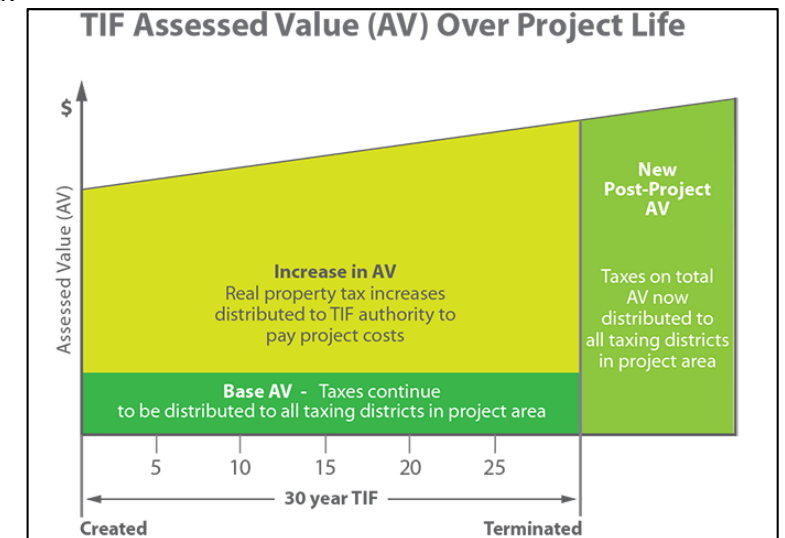
An economic development mechanism available to local governments in Ohio to finance public infrastructure improvements and, in certain circumstances, residential rehabilitation. Payments derived from the increased assessed value of any improvement to real property beyond the original value are directed towards a separate fund to finance the construction of public infrastructure defined within the TIF legislation.

What are the advantages of TIFs?

One key benefit of TIFs is the projects being assisted continue to be responsible for making payment equivalent to all of the required property taxes. Instead of property taxes, however, the property owner makes “payments in lieu of taxes”, which equal the property taxes that would have been collected had a TIF not been in place. The revenue from the payments in lieu of taxes is used by municipalities to provide the public infrastructure improvements needed by these new development projects, thus benefiting the TIF area.

How do TIFs differ from tax abatements?

As compared to another economic development tool utilized by many municipalities, tax abatements, TIFs are not a forgiveness of the normal real estate tax payment obligation. When an abatement is granted some or all of the property taxes are abated, meaning the property owners pay a lessor, or no property taxes for a specified time period.



Financial Overview (cont.)

Other General Operating Revenues

Basics and Accounting

- General revenue sources are used to support operations
- Local Government Fund – Once \$2.5M; now approximately \$1M
- Investment Earnings – All allocated to the General Fund unless mandated by outside parties of City Ordinance (i.e. Street Maintenance and Repair Fund, Law Enforcement Fund, Bonded Improvement Fund)
- **Hotel Bed Tax** – 6% on all guests staying less than 30 days; generates approximately \$250k/hotel/year
- **Charges for Services** – Include charges for parks programs, EMS billing, development related items (permits, contractor registrations, etc.)

Parks and Recreation Division - General Fund						
	2015	2016	2017	2018	2019	Adopted
	Actual	Actual	Actual	Actual	Actual	2020
Charges for services	\$ 813,833	\$ 855,857	\$ 1,116,583	\$ 1,120,370	\$ 1,174,678	\$ 1,135,000
Total Revenues	813,833	855,857	1,116,583	1,120,370	1,174,678	1,135,000
Salaries and wages	1,502,152	1,755,149	1,790,870	1,820,940	1,935,700	2,110,400
Retirement	209,288	244,841	245,497	252,818	263,841	295,400
Fringe benefits	253,960	267,298	338,755	337,450	344,084	430,900
Total Personal Services	1,965,400	2,267,288	2,375,122	2,411,208	2,543,625	2,836,700
Materials and supplies	169,211	214,325	162,161	188,606	193,962	196,300
Non-capital assets	-	-	-	-	-	50,000
Uniforms and clothing	6,096	12,345	8,997	11,624	16,770	12,600
Rents and leases	48,051	52,387	62,074	58,911	65,802	103,100
Utilities	15,141	16,618	8,520	11,162	17,181	24,700
Maintenance and repairs	254,840	246,293	330,191	358,897	404,509	368,900
Professional development	16,678	29,312	35,411	38,111	44,262	36,400
Professional services	222,243	216,949	348,611	312,364	486,350	302,000
Other services	69,398	98,201	85,885	111,390	90,244	93,800
Miscellaneous expenditures	18,636	23,348	20,300	14,594	34,736	21,300
Total Supplies and Services	820,294	909,778	1,062,150	1,105,659	1,353,816	1,209,100
Grand Total	\$ 2,785,694	\$ 3,177,066	\$ 3,437,272	\$ 3,516,867	\$ 3,897,441	\$ 4,045,800
Revenues over/(under) operating expenditures	\$ (1,971,861)	\$ (2,321,209)	\$ (2,320,689)	\$ (2,396,497)	\$ (2,722,763)	\$ (2,910,800)



Key Financial Polices

General Fund Reserve Policy

A reserve will be maintained in the General Fund. The reserve shall be equal to 30% of the current year General Fund operating budget.

Projected General Fund Balances									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Actual	Actual	Amended	Projected	Projected	Projected
Revenues:									
Operating Revenue	28,781,037	31,184,274	31,331,592	34,164,141	36,871,209	34,992,500	35,275,200	35,882,400	36,502,600
Other Resources	3,451,923	3,775,687	2,596,425	2,582,496	2,943,918	3,774,000	3,700,770	3,428,100	3,206,500
Total revenue and other resources	32,232,960	34,959,961	33,928,017	36,746,637	39,815,127	38,766,500	38,975,970	39,310,500	39,709,100
Operating Expenditures:									
Operating Expenditures	27,761,393	30,192,203	32,442,409	32,700,342	34,493,733	37,676,075	37,237,600	38,075,600	38,932,300
<i>Net revenue over (under) operating expenditures</i>	4,471,567	4,767,758	1,485,608	4,046,295	5,321,394	1,090,425	1,738,370	1,234,900	776,800
Transfers/Advances to other funds	5,107,130	2,599,103	4,825,200	2,876,600	3,938,400	2,153,400	2,153,400	2,153,400	2,153,400
Total expenditures and transfers out	32,868,523	32,791,306	37,267,609	35,576,942	38,432,133	39,829,475	39,391,000	40,229,000	41,085,700
Excess (def) of revenues & transfers in over expenditures & transfers out	(635,563)	2,168,655	(3,339,592)	1,169,695	1,382,994	(1,062,975)	(415,030)	(918,500)	(1,376,600)
Fund balances at beginning of year	17,059,435	16,480,051	18,675,380	15,428,143	16,724,553	18,241,143	18,307,168	19,009,138	19,232,638
Lapsed encumbrances/appropriations	56,179	26,674	92,355	126,715	133,596	-	-	-	-
Anticipated appropriation lapses	-	-	-	-	-	1,129,000	1,117,000	1,142,000	1,168,000
Fund balance at end of year	\$ 16,480,051	\$ 18,675,380	\$ 15,428,143	\$ 16,724,553	\$ 18,241,143	\$ 18,307,168	\$ 19,009,138	\$ 19,232,638	\$ 19,024,038
Breakdown of fund balance:									
Required General Fund Reserve (Restricted)	8,328,418	9,057,661	9,732,723	9,810,103	10,348,120	11,302,823	11,171,280	11,422,680	11,679,690
Amount above Required Reserved (Unrestricted)	8,151,633	9,617,719	5,695,420	6,914,450	7,893,023	7,004,345	7,837,858	7,809,958	7,344,348
Fund balance to operating expenditures	59%	62%	48%	51%	53%	49%	51%	51%	49%



Key Financial Polices (cont.)

Debt Coverage Policy

Debt is acceptable as long as the ratio of available capital fund dollars to debt payments, projected forward seven years, does not fall below 2 to 1.

Capital Asset Management Fund	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Projected Beginning Fund Balance (A)	\$ 11,890,998	\$ 12,075,798	\$ 12,481,598	\$ 13,101,398	\$ 13,633,598	\$ 14,250,298	\$ 14,833,398	\$ 15,607,398	\$ 15,607,598	\$ 15,835,398	\$ 16,050,898
PLUS: Projected Revenues (B)	8,302,700	8,406,500	8,595,600	8,789,000	8,986,800	9,189,000	9,395,800	9,607,200	9,823,400	10,044,400	10,270,400
LESS: Projected Debt Payments											
Current Debt Issuances (D)	6,117,900	6,350,700	6,325,800	5,334,000	5,597,300	4,692,100	4,708,000	4,664,000	4,652,600	4,334,600	3,652,400
Proposed Issues (E)	-	-	-	1,272,800	1,272,800	2,413,800	2,413,800	3,443,000	3,443,000	3,994,300	3,994,300
<i>General Bond Retirement Fund (proposed) - CAM Only</i>											
2023-2024 Issuance				1,272,800	1,272,800	1,272,800	1,272,800	1,272,800	1,272,800	1,272,800	1,272,800
2025-2026 Issuance						1,141,000	1,141,000	1,141,000	1,141,000	1,141,000	1,141,000
2027-2028 Issuance								1,029,200	1,029,200	1,029,200	1,029,200
2029 Issuance										551,300	551,300
LESS: Projected Transfers Out (Cash/Other Funding)	2,000,000	1,650,000	1,650,000	1,650,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Projected Ending Fund Balance	\$ 12,075,798	\$ 12,481,598	\$ 13,101,398	\$ 13,633,598	\$ 14,250,298	\$ 14,833,398	\$ 15,607,398	\$ 15,607,598	\$ 15,835,398	\$ 16,050,898	\$ 17,174,598
Debt Coverage Ratio [(A+B)/(D+E)]											
Current (w/o proposed issues)	3.30	3.23	3.33	4.10	4.27	5.54	6.20	6.99	7.79	9.26	12.20
Coverage (including all proposed issuances)	3.30	3.23	3.33	3.31	3.29	3.30	3.40	3.11	3.14	3.11	3.44
Coverage (current thru 2023 - 2024 Issuance)	3.30	3.23	3.33	3.31	3.29	3.93	4.24	4.63	5.04	5.80	7.24
Coverage (current thru 2025 - 2026 Issuance)	3.30	3.23	3.33	3.31	3.29	3.30	3.40	3.56	3.74	4.14	4.94
Coverage (current thru 2027 - 2028 Issuance)	3.30	3.23	3.33	3.31	3.29	3.30	3.40	3.11	3.14	3.33	3.79
Coverage (current thru 2029 Issuance)	3.30	3.23	3.33	3.31	3.29	3.30	3.40	3.11	3.14	3.11	3.44



** Items for consideration: (1) 5 mil charter limitation; (2) type of debt issuance

COVID Update

Revenues

- Through August, income tax receipts are UP 1.70%, or approximately \$350k
- Through August, most other revenues are within projections.
- Several revenue sources (i.e. parks and recreation charges for services) are offset by reduced expenditures.
- City allocated \$2.4 in federal CARES Act dollars for COVID related expenditures

Expenditures

- During peak of pandemic, the City implemented a “delay” of approximately \$3.7M expenditures (\$2.8M in General Fund)

Overall

- The City’s finances have not felt the impact that many other City’s have as a result of the COVID pandemic. This is in large part due to the City’s demographics and business composition. With this, the City has continued to move forward with planned goals and projects.



DISCUSSION AND QUESTIONS





ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

ASSUMPTIONS & PRO FORMA

1.1 Core Program Spaces for Upper Arlington Community Center

This section describes the individual program spaces that comprise the potential Upper Arlington Community Center. Development is planned across three priority tiers, with size allocations and definitions as follows (upper estimates):

- **Priority 1 (91,190 sf)** – core programs essential to program needs and financial success
- **Priority 2 (16,106 sf)** – principle program contingent on potential partnership
- **Priority 3 (2,856 sf)** – value-added programs based on additional program needs and financial success

If all three tiers are completed, the total footprint of the UACC facility will be 110,152 square feet, along with another 3,100 sf of outdoor space. The UACC building program is categorized by 10 core spaces: Athletics, Aquatics, Fitness, Seniors, Seniors & Multi-Use / General Program, Child Care / Indoor Play / Teen, Administration, Common Space, Outdoor Spaces, and Partner Spaces. The following describes the size, features, and offerings that will take place in each area.

ATHLETICS - 32,300 SF (PLUS 1,500 SF FOR PRIORITY 3)

2-Court Gymnasium

- 16,000 sf
- 2- wood floor courts, HS size (50 x 84)

MAC Gymnasium

- 8,000 sf
- MAC surface court, HS size (50 x 84)

Viewing Area

- 500 sf
- 250 seats

Running / Walking Track

- 6,000 sf
- 2- lane track

Storage Gym / Facility

- 1,800 sf
- Garage door

Adventure Play (Priority 3)

- 1,500 sf

AQUATICS - 14,470 SF (PLUS 3,580 SF FOR PRIORITY 2)

Activity / Plunge Pool / Lap Pool

- 7,800 sf

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

- Zero-Depth Entry
- Plunge
- One slide
- Four 25-yard lap lanes, 3'6" to 7' deep

Warm Water Program Pool (Priority 2)

- 2,200 sf
- Therapy / swim channel / spa
- Handicap ramp
- 3'6" to 7' deep

Pool deck (Priority 1 & 2)

- 3,120 sf Priority 1; plus 880 Priority 2

Locker Rooms / Family Changing Rooms (Priority 1 & 2)

- 2,000 sf Priority 1; plus 500 sf Priority 2
- Access to Natatorium, Athletics, and Wellness

Family Changing Rooms

- 500 sf

Pool Manager

- 150 sf

Guard

- 150 sf

First Aid

- 50 sf

Pool & General Storage

- 450 sf

Viewing Area

- 250 sf

FITNESS & WELLNESS - 10,600 SF

Exercise Floor

- 6,000 sf

Group X

- 2 spaces: 2,800 sf & 1,800 sf
- Shared oversized common walk-through storage and changing cubbies / waiting

SENIORS - 3,350 SF

Social Lounge / Library

- 1,500 sf

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

Billiards

- 1,200 sf
- Two pool tables

Customer Service / Resource Center

- 400 sf
- Reception area
- Resource center
- Offices / workroom

Café

- 250 sf
- Adjacent and in corporation with raised conference stage

SENIORS / MULTI-USE PROGRAM SPACE - 10,350 SF

Culinary, Catering, Serving Kitchen

- 800 sf
- Food service and demonstrations
- Concessions
- Storage

Multi-Use Room

- 5,700 sf
- Three rooms that can be divided
- 200 banquet seating area
- Storage

Raised Conference Stage

- 800 sf
- Multifunctional 2' high

Technology Area

- 600 sf
- Technology
- Photography
- Meetings

Arts, Crafts, & Ceramics

- 850 sf
- Wet & dry
- Kiln
- Storage

General Program Rooms

- 1,600 sf
- Two rooms @ 800 sf each

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

CHILD CARE / INDOOR PLAY / TEEN - 1,750 SF (PLUS 1,000 SF FOR PRIORITY 3)

Child Watch / Party Room

- 750 sf

Indoor Play

- 1,000 sf

eSports Lounge (Priority 3)

- 1,000 sf
- Includes storage

FACILITY ADMINISTRATION - 4,500 SF

Administrative Work Areas

- 4,000 sf

Hospitality and Control

- 250 sf

Conference Room

- 250 sf

COMMON SPACE - 13,870 SF (PLUS 2,526 SF FOR PRIORITY 2 AND 356 SF FOR PRIORITY 3)

Lobby / Gathering (Priority 1 & 2)

- 1,200 sf Priority 1; plus 400 sf Priority 2

Lounges / Vending (Priority 1 & 2)

- 300 sf Priority 1; plus 200 sf Priority 2

Men's & Women's Restrooms (Priority 1, 2, & 3)

- 600 sf Priority 1; plus 150 sf Priority 2 and 50 sf Priority 3

Private / Gender Neutral Restroom (Priority 1 & 2)

- 250 sf Priority 1; plus 50 sf Priority 2

General Storage / Receiving

- 500 sf

Building Mechanical

- 750 sf

Building Storage / Receiving

- 500 sf

Circulation / Cueing (Priority 1, 2, & 3)

- 9,770 sf Priority 1; plus 1,726 sf Priority 2 and 306 sf Priority 3
- 12% of net areas

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

OUTDOOR SPACES - 3,100 SF

Outdoor Patio

- 2,100 sf

Group X Deck

- 1,000 sf

PARTNER SPACES - 10,000 (PRIORITY 2)

- 10,000 sf for Priority 2

NOVEMBER 2020



ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

1.2 Operational Assumptions

Operational and financial assumptions describe the operational philosophy of the building and explains how revenues and expenses were derived to develop the operational proforma for the facility program plan. The pro forma is demonstrated over a six-year period and forecasts all revenues and costs associated with the operation and maintenance of the community center.

The pro forma represents a moment in time and future projections can, and likely will, experience some variation due to unforeseen market conditions. This information should be used as a guide and will need to be updated as time passes and conditions change. The pro forma culminates in the expected cost recovery for the facility, which predicts to what extent the facility's revenues expect to offset the costs to operate and maintain the facility each year. The goal is to be at least 80% for the entire facility.

The Proforma represents a new approach to management of the UACC, in that the facility is capable of having the following funding sources to support operational costs of facility:

- **Membership** for (5) key spaces; Fitness and Wellness Center, Walking Track, Indoor Pool, Sports Court Space and Some Group Fitness classes and Child Watch Space Times.
- **Daily Use access** for general drop in programs for active seniors, fitness, open gym, and general recreation programs for youth and adults.
- **Rentals and permits** Group Meetings, Special Occasion Events for Weddings, Reunions, Retirements, Community Group Events, Party Rentals, and Private Rentals.

The following operational assumptions were used to develop the pro forma that helps determine the overall feasibility of the project.

HOURS OF OPERATION

- Regular hours of operation will be 5am-10pm every day, 362 days per year.

OPERATIONAL AND PRICING PHILOSOPHY

- The Community Center expects to be a combination of a program-driven and a membership-based facility. While it will be heavily programmed, there will also be drop-in opportunities and as well as annual memberships for fitness/wellness center, indoor aquatics, sports courts, and walking track.
- Revenues stem from monthly memberships, drop-in / daily fees, rentals and permits, childcare services, program fees, permit fees and concession services.
- Pricing and participation for programs is based on rates from existing city offerings, along with consideration of the local market for programs as defined by the community's demographics and a Similar Provider Analysis. In some cases, pricing for the facility will be higher than the city's existing rates due to the fact the facility will be new and provide a high-quality experience.
- All member pricing will include differential rates for memberships for residents and non-residents, as well as variable pass rates for individuals, seniors, and families.
- The cost recovery goal for the entire Community Center operation is 85% based on CCFTF Finance Subcommittee recommendations.

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Upper Arlington Community Center Feasibility Study

- Memberships will be issued on a yearly basis to access the fitness center, indoor aquatic center, walking track, and gymnasium.
- Facility memberships are assumed to capture approximately 3% of the total market within a 15-minute drivetime of the facility and members are estimated to be 85% residents or workers in the city and 15% as non-residents.
- Memberships will receive a five-day advance access to programs offered by the community center.
- Daily fees and punch passes (10 visits) are included for:
 - One day all access pass
 - Member guest admissions
 - Drop-in fitness
 - Drop-in child care

STAFFING LEVELS

Staffing levels and hours required for fulltime staff, part-time staff, seasonal staff and contractors who teach classes in the facilities and operate and maintain the facilities 362 days a year. This would include employee benefit costs as well. A combination of full-time, part-time, and contracted staff will be utilized to operate the facility, which include:

- Full-time staff
 - Community Center Manager
 - Recreation Manager
 - Rental Coordinator
 - Recreation Supervisors
 - Aquatics Manager
 - Aquatics Coordinator
 - Fitness /Wellness Supervisor
- Part-time staff
 - Front desk / hospitality (2 bodies at all times)
 - Child Care / Party Rental
 - Part-time program instructors
 - Fitness, dance classes, swim lessons
 - Assistant Pool Manager
 - Lifeguards
 - Maintenance Technician
 - Building Attendants
 - Gym Attendants
 - Fitness Attendants

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Upper Arlington Community Center Feasibility Study

- Contract services would include
 - Deep cleaning / maintenance repairs
 - Program instructors – 60/40 split
 - Vending service

ADDITIONAL OPERATIONAL COSTS

- Utility costs based on square footage and electric, gas, and other utilities are estimated at \$3.50/sf.
- Equipment and supplies included to provide program services and maintain the facility on an annual basis.
- Maintenance costs to take care of the facilities were incorporated, which includes supply costs.
- Marketing costs to promote the programs and services of the facility.
- Credit card fees estimated at 2% of revenues.
- An ongoing asset management / lifecycle replacement costs of 5% is included in the proforma based on the operating budget.
- A scholarship fund is also included in the pro forma, which is calculated at 2% of annual membership revenues.
- Furniture, Fixtures, and Equipment will be factored into upfront capital development costs of new spaces created.



ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

2.1 Operational Pro Forma

An operational pro forma was developed to estimate and forecast the revenues and expenditures on an annual basis to operate the UACC. The pro forma represents an objective forecast at a moment in time; therefore, future projections can, and likely will, experience variation due to unforeseen market conditions. This information should be used as a guide and will need to be updated as time passes and conditions change.

The pro forma culminates in the expected cost recovery for the UACC, which predicts to what extent revenues expect to offset the costs to operate and maintain the facility each year. The expected cost recovery range is estimated between 75%-105%, depending on the utilization of the facility. Two (2) pro forma were developed for the UACC – one based on the full potential of the facility, and one that is more conservative in nature. The following provides a summary for both scenarios.

UACC FORECAST - FULL POTENTIAL

The table below represents the six-year operational pro forma for the UACC at full potential. This model assumes a 3% market capture (within a 12-minute drivetime from UACC) for memberships and programs achieving 70% of max capacity. This forecast represents near maximum capacity for the site and may be subject to change based on size of the final design, partnerships, and participation levels. At full potential, the UACC is projected to achieve between 101% - 102% cost recovery during the first six years of operation. (Note: full revenue and expenditure detail can be found in the Appendix.)

Pro Forma Revenues & Expenditures

UPPER ARLINGTON COMMUNITY CENTER

BASELINE: REVENUES AND EXPENDITURES

Revenues	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Passes	\$2,282,644.20	\$2,396,776.41	\$2,492,647.47	\$2,592,353.37	\$2,670,123.97	\$2,750,227.68
Youth Programs	\$388,449.00	\$407,871.45	\$424,186.31	\$441,153.76	\$454,388.37	\$468,020.02
Adult Programs	\$124,665.00	\$130,898.25	\$136,134.18	\$141,579.55	\$145,826.93	\$150,201.74
Seniors	\$296,228.00	\$311,039.40	\$323,480.98	\$336,420.22	\$346,512.82	\$356,908.21
Aquatics	\$85,855.00	\$90,147.75	\$93,753.66	\$97,503.81	\$100,428.92	\$103,441.79
Health & Wellness	\$126,845.00	\$133,187.25	\$138,514.74	\$144,055.33	\$148,376.99	\$152,828.30
Therapeutic Recreation	\$8,070.00	\$8,473.50	\$8,812.44	\$9,164.94	\$9,439.89	\$9,723.08
Rental / Other	\$87,885.00	\$92,279.25	\$95,970.42	\$99,809.24	\$102,803.51	\$105,887.62
Total	\$3,400,641.20	\$3,570,673.26	\$3,713,500.19	\$3,862,040.20	\$3,977,901.40	\$4,097,238.45
Expenditures	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Personnel Services	\$1,846,572.23	\$1,920,435.12	\$1,997,252.53	\$2,077,142.63	\$2,160,228.34	\$2,246,637.47
Supplies	\$173,500.00	\$178,705.00	\$184,066.15	\$189,588.13	\$195,275.78	\$201,134.05
Other Services & Charges	\$1,118,476.62	\$1,163,215.69	\$1,209,744.32	\$1,258,134.09	\$1,308,459.45	\$1,360,797.83
Total	\$3,138,548.86	\$3,262,355.81	\$3,391,063.00	\$3,524,864.85	\$3,663,963.57	\$3,808,569.35
Capital Outlay	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Maintenance Endowment Fund (5% of revenue)	\$170,032.06	\$178,533.66	\$185,675.01	\$193,102.01	\$198,895.07	\$204,861.92
Total	\$170,032.06	\$178,533.66	\$185,675.01	\$193,102.01	\$198,895.07	\$204,861.92
Scholarship Fund	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Scholarships (2% of membership revenue)	\$44,522.54	\$46,748.67	\$48,618.62	\$50,563.36	\$52,080.26	\$53,642.67
Total	\$44,522.54	\$46,748.67	\$48,618.62	\$50,563.36	\$52,080.26	\$53,642.67
Total Gain / Loss (less Maint. Endowment Fund)	\$47,537.74	\$83,035.11	\$88,143.57	\$93,509.97	\$62,962.50	\$30,164.50

Total Cost Recovery	101%	102%	102%	102%	102%	101%
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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

UACC FORECAST - CONSERVATIVE

The table below represents the six-year operational pro forma for the UACC based on a conservative utilization rate. This varies from the full potential model in the previous section based on:

- Membership forecast reduced by 33%
- Daily admissions / value packs forecast reduced by 50%
- Program utilization rate of 50% of max capacity (full potential is 70% of capacity)
- Rental forecast reduced by 33%-50%

This forecast represents near maximum capacity for the site and may be subject to change based on size of the final design, partnerships, and participation levels. The conservative model for UACC is projected to achieve between 75% - 76% cost recovery during the first six years of operation. (Note: full revenue and expenditure detail can be found in the Appendix.)

Pro Forma Revenues & Expenditures

UPPER ARLINGTON COMMUNITY CENTER

BASELINE: REVENUES AND EXPENDITURES

Revenues	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Passes	\$1,514,569.60	\$1,590,298.08	\$1,653,910.00	\$1,720,066.40	\$1,771,668.40	\$1,824,818.45
Youth Programs	\$276,358.00	\$290,175.90	\$301,782.94	\$313,854.25	\$323,269.88	\$332,967.98
Adult Programs	\$88,383.00	\$92,802.15	\$96,514.24	\$100,374.81	\$103,386.05	\$106,487.63
Seniors	\$209,639.00	\$220,120.95	\$228,925.79	\$238,082.82	\$245,225.30	\$252,582.06
Aquatics	\$70,615.00	\$74,145.75	\$77,111.58	\$80,196.04	\$82,601.92	\$85,079.98
Health & Wellness	\$126,845.00	\$133,187.25	\$138,514.74	\$144,055.33	\$148,376.99	\$152,828.30
Therapeutic Recreation	\$5,610.00	\$5,890.50	\$6,126.12	\$6,371.16	\$6,562.30	\$6,759.17
Rental / Other	\$46,012.50	\$48,313.13	\$50,245.65	\$52,255.48	\$53,823.14	\$55,437.83
Total	\$2,338,032.10	\$2,454,933.71	\$2,553,131.05	\$2,655,256.30	\$2,734,913.98	\$2,816,961.40
Expenditures	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Personnel Services	\$1,846,431.83	\$1,920,289.11	\$1,997,100.67	\$2,076,984.70	\$2,160,064.09	\$2,246,466.65
Supplies	\$156,500.00	\$161,195.00	\$166,030.85	\$171,011.78	\$176,142.13	\$181,426.39
Other Services & Charges	\$961,660.14	\$1,000,126.55	\$1,040,131.61	\$1,081,736.87	\$1,125,006.35	\$1,170,006.60
Total	\$2,964,591.98	\$3,081,610.66	\$3,203,263.13	\$3,329,733.35	\$3,461,212.56	\$3,597,899.65
Capital Outlay	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Maintenance Endowment Fund (5% of revenue)	\$116,901.61	\$122,746.69	\$127,656.55	\$132,762.81	\$136,745.70	\$140,848.07
Total	\$116,901.61	\$122,746.69	\$127,656.55	\$132,762.81	\$136,745.70	\$140,848.07
Scholarship Fund	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Scholarships (2% of membership revenue)	\$29,724.63	\$31,210.86	\$32,459.30	\$33,757.67	\$34,770.40	\$35,813.51
Total	\$29,724.63	\$31,210.86	\$32,459.30	\$33,757.67	\$34,770.40	\$35,813.51
Total Gain / Loss (less Maint. Endowment Fund)	(\$773,186.11)	(\$780,634.50)	(\$810,247.93)	(\$840,997.54)	(\$897,814.68)	(\$957,599.82)

Total Cost Recovery	75%	76%	76%	76%	75%	75%
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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

3.1 Appendix – Pro Forma Revenue & Expenditure Detail (Full Potential)

3.1.1 Revenues

PASSES / ADMISSIONS

DIVISION	ACCOUNT TITLE	PRICE	UNITS		REVENUES	EXPLANATION
			units	Passes		
REVENUES						
Passes	Basic Individual - Monthly	\$27.00	12	694	\$224,856.00	
Passes	Premier Individual - Monthly	\$45.00	12	463	\$250,020.00	
Passes	Basic Couple - Monthly	\$46.00	12	149	\$82,248.00	
Passes	Premier Couple - Monthly	\$78.00	12	99	\$92,664.00	
Passes	Basic Family - Monthly	\$70.00	12	183	\$153,720.00	Up to 4 individuals
Passes	Premier Family - Monthly	\$119.00	12	122	\$174,216.00	Up to 4 individuals
Passes	Additional Child - Monthly	\$10.00	12	31	\$3,720.00	
Passes	Senior Basic - Monthly	\$20.00	12	379	\$90,960.00	
Passes	Senior Premier - Monthly	\$34.00	12	252	\$102,816.00	
Passes	Basic Individual - Annual	\$259.00	1	463	\$119,917.00	
Passes	Premium Individual - Annual	\$432.00	1	309	\$133,488.00	
Passes	Basic Couple - Annual	\$442.00	1	99	\$43,758.00	
Passes	Premier Couple - Annual	\$749.00	1	66	\$49,434.00	
Passes	Basic Family - Annual	\$672.00	1	122	\$81,984.00	
Passes	Premier Family - Annual	\$1,142.00	1	81	\$92,502.00	
Passes	Additional Child - Annual	\$96.00	1	20	\$1,920.00	
Passes	Senior Basic - Annual	\$192.00	1	252	\$48,384.00	
Passes	Senior Premier - Annual	\$326.00	1	168	\$54,768.00	
Passes	Senior Social - Annual	\$48.00	1	50	\$2,400.00	
Passes	Senior Healthy Lifestyle - Annual	\$96.00	1	50	\$4,800.00	
Passes	NR Basic Individual - Monthly	\$35.10	12	123	\$51,807.60	
Passes	NR Premium Individual - Monthly	\$58.50	12	82	\$57,564.00	
Passes	NR Basic Couple - Monthly	\$59.80	12	26	\$18,657.60	
Passes	NR Premium Couple - Monthly	\$101.40	12	18	\$21,902.40	
Passes	NR Basic Family - Monthly	\$91.00	12	32	\$34,944.00	
Passes	NR Premier Family - Monthly	\$154.70	12	22	\$40,840.80	
Passes	NR Additional Child - Monthly	\$13.00	12	5	\$780.00	
Passes	NR Senior Basic - Monthly	\$26.00	12	67	\$20,904.00	
Passes	NR Senior Premier - Monthly	\$44.20	12	45	\$23,868.00	
Passes	NR Basic Individual - Annual	\$336.70	1	82	\$27,609.40	
Passes	NR Premium Individual - Annual	\$561.60	1	54	\$30,326.40	
Passes	NR Basic Couple - Annual	\$574.60	1	18	\$10,342.80	
Passes	NR Premium Couple - Annual	\$973.70	1	12	\$11,684.40	
Passes	NR Basic Family - Annual	\$873.60	1	22	\$19,219.20	
Passes	NR Premier Family - Annual	\$1,484.60	1	14	\$20,784.40	
Passes	NR Additional Child - Annual	\$124.80	1	4	\$499.20	
Passes	NR Senior Basic - Annual	\$249.60	1	45	\$11,232.00	
Passes	NR Senior Premier - Annual	\$423.80	1	30	\$12,714.00	
Passes	NR Senior Social - Annual	\$62.40	1	10	\$624.00	
Passes	NR Senior Healthy Lifestyle - Annual	\$124.80	1	10	\$1,248.00	
Passes	Daily Admission - Child	\$7.00		362	\$2,534.00	
Passes	Daily Admission - Adult	\$12.00		543	\$6,516.00	
Passes	Daily Admission - Senior	\$7.00		181	\$1,267.00	
Passes	NR Daily Admission - Child	\$10.00		64	\$640.00	
Passes	NR Daily Admission - Adult	\$16.00		96	\$1,536.00	
Passes	NR Daily Admission - Senior	\$10.00		32	\$320.00	
Passes	Value Pack (10 visits) - Child	\$49.00		50	\$2,450.00	
Passes	Value Pack (10 visits) - Adult	\$84.00		100	\$8,400.00	
Passes	Value Pack (10 visits) - Senior	\$49.00		50	\$2,450.00	
Passes	NR Value Pack (10 visits) - Child	\$70.00		9	\$630.00	
Passes	NR Value Pack (10 visits) - Adult	\$112.00		18	\$2,016.00	
Passes	NR Value Pack (10 visits) - Senior	\$70.00		9	\$630.00	
Passes	Drop-In Child Watch	\$12.00		724	\$8,688.00	2-hour babysitting while adult in facility
Passes	Value Pack (10 visits) - Child Watch	\$84.00		50	\$4,200.00	2-hour babysitting while adult in facility
Passes	Drop-In Group Fitness	\$20.00		362	\$7,240.00	
Passes	Value Pack (10 punches) - Drop-In Group Fitness	\$140.00		50	\$7,000.00	
TOTAL PASS REVENUES					\$2,282,644.20	

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

YOUTH PROGRAMS

DIVISION	ACCOUNT TITLE	PRICE	UNITS		REVENUES	EXPLANATION
			sessions	Participants		
REVENUES						
Youth Programs	Tumble Tots (1x/ wk 5 week session)	\$55.00	8	5	\$2,200.00	
Youth Programs	Tumble Tykes (1x/ wk 5 week session)	\$55.00	6	6	\$1,980.00	
Youth Programs	Tumble Kids (1x/ wk 5 week session)	\$55.00	6	7	\$2,310.00	
Youth Programs	Robotics (1x/ wk 5 week session)	\$110.00	6	14	\$9,240.00	
Youth Programs	Legos/Robotics(one day classes)	\$120.00	10	21	\$25,200.00	
Youth Programs	Lego/Robotics Camps (3 half days)	\$240.00	3	21	\$15,120.00	
Youth Programs	Lego/Robotics Camps (5 half days)	\$320.00	3	21	\$20,160.00	
Youth Programs	Home Alone (2 day session)	\$75.00	4	14	\$4,200.00	
Youth Programs	Tot Time Open Gym (1x/ wk 5 week session)	\$45.00	6	11	\$2,970.00	
Youth Programs	Princess Ballet (1x/ wk 5 week session)	\$90.00	5	14	\$6,300.00	
Youth Programs	Princess Dance Camp (four half days)	\$120.00	2	14	\$3,360.00	
Youth Programs	Pink Slippers (1x/ wk 5 week session)	\$125.00	6	9	\$6,750.00	
Youth Programs	Amazing Tots (1x/ wk 5 week session)	\$130.00	6	11	\$8,580.00	
Youth Programs	Father/Daughter Valentine's Date Night	\$100.00	1	25	\$2,500.00	
Youth Programs	Life Skillz 101 (1x/ wk 2 week session)	\$80.00	2	11	\$1,760.00	
Youth Programs	STEM Game Design (1x/ wk 6 week session)	\$185.00	2	14	\$5,180.00	
Youth Programs	STEM Programming (1x/ wk 5 week session)	\$175.00	6	18	\$18,900.00	
Youth Programs	School Off Day/Holiday Open Gym (Youth K-3)	\$5.00	15	35	\$2,625.00	
Youth Programs	School Off Day/Holiday Open Gym (Youth 4-8)	\$5.00	15	35	\$2,625.00	
Youth Programs	School Off Day/Holiday Open Gym (HS 9-12)	\$5.00	8	35	\$1,400.00	
Youth Programs	Youth Gymnastics (1x/ wk 5 week session)	\$100.00	4	11	\$4,400.00	
Youth Programs	Bigger, Faster, Stronger (2x week x 5 weeks)	\$85.00	4	18	\$6,120.00	
Youth Programs	Youth Art Class (1 x week x 5 weeks)	\$90.00	6	11	\$5,940.00	
Youth Programs	Beginner/Intermediate Chess (1 x week x 5 weeks)	\$135.00	6	18	\$14,580.00	
Youth Programs	Advanced Chess (1 x week x 5 weeks)	\$135.00	6	18	\$14,580.00	
Youth Programs	Summer ARTventure (5 x week half day [2 weeks])	\$160.00	4	32	\$20,480.00	
Youth Programs	Spring Break Art Camp (3x week half days)	\$100.00	1	14	\$1,400.00	
Youth Programs	Cooking Class	\$35.00	20	14	\$9,800.00	
Youth Programs	Kindermusik - Cuddle and Bounce	\$65.00	6	9	\$3,510.00	
Youth Programs	Kindermusik - Wiggle and Grow	\$65.00	6	9	\$3,510.00	
Youth Programs	Kindermusik - Laugh and Learn	\$65.00	6	9	\$3,510.00	
Youth Programs	Little Sporties for Shorties	\$64.00	6	9	\$3,456.00	
Youth Programs	Big Sporties for Shorties	\$64.00	6	9	\$3,456.00	
Youth Programs	Mini Parkour	\$79.00	6	5	\$2,370.00	
Youth Programs	Youth Parkour	\$79.00	6	5	\$2,370.00	
Youth Programs	Little Dribblers	\$78.00	2	28	\$4,368.00	
Youth Programs	Mother Daughter Yoga	\$80.00	6	9	\$4,320.00	
Youth Programs	Superhero Boot Camp	\$62.00	6	11	\$4,092.00	
Youth Programs	Ultimate Obstacle Course	\$62.00	6	11	\$4,092.00	
Youth Programs	Spanish for Parent & Tots	\$124.00	6	6	\$4,464.00	
Youth Programs	Spanish for Preschools	\$124.00	6	6	\$4,464.00	
Youth Programs	French For Preschools	\$124.00	6	6	\$4,464.00	
Youth Programs	French For Preschools	\$124.00	6	6	\$4,464.00	
Youth Programs	Learn to volley	\$78.00	4	14	\$4,368.00	
Youth Programs	Fencing	\$110.00	6	7	\$4,620.00	
Youth Programs	Kids and Tae Kwon Do	\$78.00	6	7	\$3,276.00	
Youth Programs	Preschool Art	\$75.00	6	7	\$3,150.00	
Youth Programs	Youth Art	\$75.00	6	7	\$3,150.00	
Youth Programs	Mommy and Me Art	\$75.00	6	7	\$3,150.00	
Youth Programs	Drama	\$68.00	6	14	\$5,712.00	
Youth Programs	Better Babysitters	\$104.00	6	14	\$8,736.00	
Youth Programs	Bally Spring Break Camp	\$150.00	1	21	\$3,150.00	
Youth Programs	Little Sluggers	\$78.00	4	28	\$8,736.00	
Youth Programs	Monio League Coach Pitch	\$78.00	4	28	\$8,736.00	
Youth Programs	Learn to Lax	\$78.00	1	14	\$1,092.00	
Youth Programs	Skyhawks Volleyball Camp	\$134.00	1	17	\$2,278.00	
Youth Programs	Skyhawks Basketball Camp	\$134.00	1	21	\$2,814.00	
Youth Programs	Skyhawks Multi Sport	\$175.00	1	21	\$3,675.00	
Youth Programs	Skyhawks Tiny Hawks Camp	\$72.00	1	21	\$1,512.00	
Youth Programs	Schools Out Program	\$32.00	6	17	\$3,264.00	
Youth Programs	Lego/Robotics Camps	\$125.00	2	17	\$4,250.00	
Youth Programs	Home Alone	\$35.00	2	17	\$1,190.00	
Youth Programs	Princess Dance Camp	\$75.00	3	17	\$3,825.00	
Youth Programs	Valentine's Date Night	\$75.00	1	32	\$2,400.00	
Youth Programs	Life Skillz 101	\$35.00	1	17	\$595.00	
Youth Programs	Summer ArtVenture	\$150.00	4	17	\$10,200.00	
Youth Programs	Spring Break Art Camp	\$150.00	1	17	\$2,550.00	
Youth Programs	Spring Break Camp	\$150.00	1	17	\$2,550.00	
Youth Programs	Winter Break Day Camp	\$175.00	1	17	\$2,975.00	
Youth Programs	Summer Camp programs	\$175.00	3	17	\$8,925.00	
Youth Programs					\$0.00	
TOTAL YOUTH PROGRAM REVENUES					\$388,449.00	

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study



ADULT PROGRAMS

DIVISION	ACCOUNT TITLE	PRICE	UNITS		REVENUES	EXPLANATION
			sessions	participants		
REVENUES						
Adult Programs	Self Defense for Women	\$25.00	3	18	\$1,350.00	
Adult Programs	Oscar Prep: A Red Carpet Review!	\$20.00	1	35	\$700.00	
Adult Programs	Art & Architecture: A Columbus Art Deco Treasure	\$15.00	1	21	\$315.00	
Adult Programs	Retirement Wellness for Women	\$22.00	2	14	\$616.00	
Adult Programs	Writing from the Inside Out	\$50.00	1	14	\$700.00	
Adult Programs	35 Things You Probably Don't Know About Eleanor Roosevelt	\$12.00	1	14	\$168.00	
Adult Programs	Adult Tae Kwon Do	\$71.00	6	14	\$5,964.00	
Adult Programs	For the Ladies: Realizing Your Life Resolutions in 2019	\$22.00	1	11	\$242.00	
Adult Programs	How to Choose a Home Improvement Contractor	\$15.00	1	14	\$210.00	
Adult Programs	How to Successfully Blog to Generate Income	\$22.00	1	14	\$308.00	
Adult Programs	The Tapestry of a Street	\$22.00	1	18	\$396.00	
Adult Programs	Side Hustle Success	\$22.00	1	14	\$308.00	
Adult Programs	Make Them Laugh! Humor Writing Workshop	\$22.00	1	18	\$396.00	
Adult Programs	Make Your Editor Proud	\$22.00	1	14	\$308.00	
Adult Programs	Bridge: Supervised Play Plus	\$65.00	3	13	\$2,574.00	
Adult Programs	Blasting Belly Fat	\$15.00	3	11	\$495.00	
Adult Programs	Nutrition 101: Fueling Your Body for Life	\$15.00	1	11	\$165.00	
Adult Programs	Make Your Own All-Natural Skin Care Products	\$22.00	1	11	\$242.00	
Adult Programs	Detox Your Home With DIY Green Cleaning Products	\$22.00	1	11	\$242.00	
Adult Programs	Boosting Immunity with Ayurveda	\$22.00	1	11	\$242.00	
Adult Programs	Community CPR: Heartsaver/AED	\$35.00	3	9	\$945.00	
Adult Programs	Natural Healing Through Reiki	\$15.00	3	11	\$495.00	
Adult Programs	New Year's Resolutions: Mindfulness Awareness Habits	\$20.00	1	14	\$280.00	
Adult Programs	Exercising Internal Friendliness	\$20.00	1	14	\$280.00	
Adult Programs	Guitar Test Drive	\$55.00	2	5	\$550.00	
Adult Programs	Free Your Inner Drummer!	\$50.00	2	3	\$300.00	
Adult Programs	Beginning Ballroom Dance	\$115.00	6	11	\$7,900.00	
Adult Programs	Creating in Clay	\$124.00	6	9	\$6,696.00	
Adult Programs	Paste! Unlimited	\$110.00	6	11	\$7,260.00	
Adult Programs	Creating with Colored Pencil	\$110.00	6	11	\$7,260.00	
Adult Programs	Acrylic Workshop	\$115.00	6	9	\$6,210.00	
Adult Programs	Watercolor on Gesso	\$55.00	3	11	\$1,815.00	
Adult Programs	No Fear! Watercolor	\$110.00	6	11	\$7,260.00	
Adult Programs	Drawing on the Right Side of the Brain	\$80.00	3	11	\$2,640.00	
Adult Programs	Brewmaster for a Day	\$30.00	2	18	\$1,080.00	
Adult Programs	Warm Up with Winter Artisan Cocktails	\$33.00	1	21	\$693.00	
Adult Programs	Lightened Up British Fare	\$48.00	1	7	\$336.00	
Adult Programs	A Culinary Road Trip: From Paris to Provence	\$48.00	1	7	\$336.00	
Adult Programs	A French Bistro Luncheon	\$48.00	1	7	\$336.00	
Adult Programs	Sherry: The Best Kept Secret in Wine	\$18.00	1	16	\$288.00	
Adult Programs	Bourbon: Behind the Beverage	\$18.00	1	17	\$306.00	
Adult Programs	Baking for the Win with Beverages	\$15.00	1	18	\$270.00	
Adult Programs	Create an EcologyDasis(TM) in your Yard with Native Plants	\$22.00	1	49	\$1,078.00	
Adult Programs	Gardening Near-Round	\$22.00	1	55	\$1,210.00	
Adult Programs	Historic Green Lawn Cemetery: Naturalist Walking Tour	\$22.00	1	14	\$308.00	
Adult Programs	The Fundamentals of Improv	\$60.00	1	14	\$840.00	
Adult Programs	Intro to Voiceovers	\$40.00	3	18	\$2,160.00	
Adult Programs	Trap Shooting & Targets	\$60.00	2	14	\$1,680.00	
Adult Programs	Hot Air Ballooning	\$40.00	1	14	\$560.00	
Adult Programs	Beginning Dog Obedience Training	\$240.00	2	4	\$1,920.00	
Adult Programs	Genealogy Research: Getting Started	\$22.00	1	16	\$352.00	
Adult Programs	100 Building Blocks for Bridge	\$65.00	3	13	\$2,535.00	
Adult Programs	Touring Columbus: Downtown Origins	\$25.00	1	7	\$175.00	
Adult Programs	Writing a Children's Book	\$26.00	1	14	\$364.00	
Adult Programs	Italian for Beginners & Travel	\$80.00	1	11	\$880.00	
Adult Programs	French for Beginners & Travel	\$90.00	1	14	\$1,260.00	
Adult Programs	Sleep Yourself Well	\$15.00	1	11	\$165.00	
Adult Programs	Making Sense of Hypothyroidism	\$15.00	1	11	\$165.00	
Adult Programs	Tapping Workshop: Emotional Freedom Techniques	\$22.00	1	63	\$1,386.00	
Adult Programs	Make Your Own Summertime Skincare Products	\$22.00	1	11	\$242.00	
Adult Programs	Find Rest in the Unrest with Mindfulness	\$25.00	2	28	\$1,400.00	
Adult Programs	Mindfulness Strategies for Insomnia & Worry	\$20.00	2	14	\$560.00	
Adult Programs	Intro to Ukulele	\$40.00	2	5	\$400.00	
Adult Programs	Continuing Mountain Dulcimer With Celtic Music	\$70.00	2	11	\$1,540.00	
Adult Programs	Beginning Latin Dance	\$45.00	2	21	\$1,890.00	
Adult Programs	Alcohol Inks	\$110.00	1	7	\$770.00	
Adult Programs	DIY Doormat Workshop	\$25.00	1	11	\$275.00	
Adult Programs	Pouring Your Painting: Watercolor Workshop	\$76.00	1	9	\$684.00	
Adult Programs	Summer Artisan Cocktails	\$33.00	1	21	\$693.00	
Adult Programs	Sweets, Sips & Succulents	\$45.00	1	21	\$945.00	
Adult Programs	Dinner And Dessert Crapes	\$48.00	1	7	\$336.00	
Adult Programs	Springtime in Italy	\$48.00	1	7	\$336.00	
Adult Programs	Provence on a Plate: The Veggie Stand	\$48.00	1	7	\$336.00	
Adult Programs	Third Annual Seafood Spectacular: A Low-Country Bake	\$48.00	1	14	\$672.00	
Adult Programs	Intro to Wine & Food Pairing	\$28.00	1	21	\$588.00	
Adult Programs	Taste of the Region: French Wines	\$28.00	1	21	\$588.00	
Adult Programs	Martini Madness	\$33.00	1	21	\$693.00	
Adult Programs	Drinking Local: Craft Beer Tasting	\$25.00	1	14	\$350.00	
Adult Programs	Flavorful & Festive Desserts & Cocktails	\$15.00	1	18	\$270.00	
Adult Programs	Derby Day Hat Crafting & Cocktails	\$35.00	1	21	\$735.00	
Adult Programs	Tree ID 101	\$10.00	2	14	\$280.00	
Adult Programs	Composing 101	\$10.00	2	11	\$220.00	
Adult Programs	Beginning Tennis: Level I	\$100.00	2	5	\$1,000.00	
Adult Programs	Continuing Tennis Level II	\$120.00	2	13	\$3,120.00	
Adult Programs	Intermediate Tennis: Level III+	\$120.00	2	13	\$3,120.00	
Adult Programs	Open Play Pickleball	\$40.00	4	23	\$3,680.00	
Adult Programs	Watercolor Pencil & More	\$55.00	2	11	\$1,210.00	
Adult Programs	Halloween Lantern Walking Tour: Discovery District	\$22.00	1	14	\$308.00	
Adult Programs	Self-Publishing Your Book	\$22.00	1	14	\$308.00	
Adult Programs	Active Threat Training	\$22.00	1	14	\$308.00	
Adult Programs	Downtown Holiday Lights Tour	\$30.00	1	7	\$210.00	
Adult Programs	Researching Genealogy with the US Census	\$22.00	1	16	\$352.00	
Adult Programs	Accessorize, Accessorize, Accessorize	\$15.00	1	11	\$165.00	
Adult Programs	Introduction to EFT/Tapping	\$22.00	1	63	\$1,386.00	
Adult Programs	The Super-Woman's Wellness Workshop	\$15.00	1	11	\$165.00	
Adult Programs	Supporting Your Gut Health	\$22.00	1	9	\$198.00	
Adult Programs	Pediatric Gut Health	\$22.00	1	9	\$198.00	
Adult Programs	Bridge: Popular Conventions	\$65.00	1	13	\$845.00	
Adult Programs	Vision Board Workshop	\$22.00	1	11	\$242.00	
Adult Programs	Make Your Own Winter Skincare Products	\$22.00	1	11	\$242.00	
Adult Programs	Mindfulness Retreat: Come Back to Your Senses Through the Ho	\$25.00	1	35	\$875.00	
Adult Programs	Exercise Your Attention with Mindfulness	\$12.00	1	14	\$168.00	
Adult Programs	Develop Focus with Mindfulness	\$12.00	1	14	\$168.00	
Adult Programs	Recharge with Mindfulness	\$12.00	1	14	\$168.00	
Adult Programs	Connect with Mindfulness	\$12.00	1	14	\$168.00	
Adult Programs	DIY Silicone Geode Pendant	\$35.00	1	11	\$385.00	
Adult Programs	DIY Silicone Geode Ornament	\$35.00	1	11	\$385.00	
Adult Programs	Holiday Artisan Cocktails	\$33.00	1	21	\$693.00	
Adult Programs	Distiller for a Day: Aging Spirits 101 at Watershed	\$20.00	1	18	\$360.00	
Adult Programs	Autumn Mikology	\$33.00	1	21	\$693.00	
Adult Programs	All About Autumn Desserts & Cocktails	\$33.00	1	18	\$594.00	
Adult Programs	Taste of the Region: Italian Wines	\$28.00	1	12	\$336.00	
Adult Programs	Ohio Native Plants	\$22.00	1	11	\$242.00	
Adult Programs	Fall Continuing Tennis: Level II+	\$105.00	1	13	\$1,365.00	
TOTAL ADULT PROGRAM REVENUES					\$124,665.00	

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

SENIOR PROGRAMS

DIVISION	ACCOUNT TITLE	PRICE	UNITS	REVENUES	EXPLANATION
	REVENUES		Sessions	Participants	
Seniors	Monthly 50+ Luncheons	\$10.00	12	70	\$8,400.00
Seniors	Silver Sneakers Revenues	\$3.00		16,670	\$50,010.00
Seniors	Hatha Yoga	\$10.00	150	14	\$21,000.00
Seniors	SS EnerChi	\$3.50	100	21	\$7,350.00
Seniors	SS Classic	\$3.50	200	21	\$14,700.00
Seniors	SS Yoga	\$3.50	100	21	\$7,350.00
Seniors	SS Circuit	\$3.50	100	21	\$7,350.00
Seniors	BOOM	\$3.50	100	18	\$6,300.00
Seniors	POUND	\$10.00	50	13	\$6,500.00
Seniors	Beginning Kick Boxing	\$40.00	10	12	\$4,800.00
Seniors	Subtle Energy Dancing	\$40.00	4	12	\$1,920.00
Seniors	Pilates Fusion	\$60.00	6	7	\$2,520.00
Seniors	Qigong	\$60.00	6	13	\$4,680.00
Seniors	Tai Chi	\$72.00	7	11	\$5,544.00
Seniors	Meditation Matter Series	\$59.00	1	11	\$649.00
Seniors	Balance Practice	\$20.00	12	18	\$4,320.00
Seniors	Matter of Balance Seminar	\$20.00	2	11	\$440.00
Seniors	Pickleball (Indoors)	\$40.00	6	34	\$8,160.00
Seniors	Pickleball - Learning the Game	\$40.00	3	34	\$4,080.00
Seniors	Chair Volleyball	\$2.00	100	17	\$3,400.00
Seniors	50+ Volleyball	\$2.00	50	17	\$1,700.00
Seniors	50+ Basketball	\$2.00	100	12	\$2,400.00
Seniors	Table Tennis	\$35.00	1	14	\$490.00
Seniors	Eucre	\$25.00	1	23	\$575.00
Seniors	Chess	\$2.00	100	17	\$3,400.00
Seniors	Staying Well Nutrition	\$25.00	1	18	\$450.00
Seniors	Best Nutrition in the Kitchen	\$48.00	10	9	\$4,320.00
Seniors	Fearless CPR	\$10.00	3	9	\$270.00
Seniors	Music Lecture Series	\$20.00	10	14	\$2,800.00
Seniors	Ballroom Dance - Beginners	\$50.00	8	14	\$5,600.00
Seniors	Ballroom Dance - Intermediate	\$50.00	8	14	\$5,600.00
Seniors	Zumba Gold	\$50.00	8	14	\$5,600.00
Seniors	Tap Dance - Beginners	\$50.00	8	14	\$5,600.00
Seniors	Tap Dance - Experienced	\$50.00	8	14	\$5,600.00
Seniors	Thursday Line Dance	\$15.00	12	14	\$2,520.00
Seniors	Friday Line Dance	\$15.00	12	14	\$2,520.00
Seniors	Salsa Dance	\$50.00	8	14	\$5,600.00
Seniors	Ballet	\$50.00	8	14	\$5,600.00
Seniors	Nesting Bird Ball	\$5.00	6	7	\$210.00
Seniors	Painted Papers	\$25.00	3	9	\$675.00
Seniors	Card Making	\$20.00	12	14	\$3,360.00
Seniors	Painted Faces	\$25.00	3	9	\$675.00
Seniors	Festive Apron	\$20.00	3	4	\$240.00
Seniors	Altered Books	\$25.00	3	9	\$675.00
Seniors	Log Cabin Quilted Square	\$25.00	3	3	\$225.00
Seniors	Watercolor Workshop	\$40.00	12	9	\$4,320.00
Seniors	Stained Glass & Mosaic Glass Studio	\$25.00	1	6	\$150.00
Seniors	Woodcarvers	\$25.00	1	14	\$350.00
Seniors	Intro to Happiness Lecture Series	\$15.00	3	14	\$630.00
Seniors	American Mah Jongg - Beginners	\$20.00	3	6	\$360.00
Seniors	Geneology - lecture	\$5.00	12	14	\$840.00
Seniors	Geneology - hands on computer lab	\$20.00	12	9	\$2,160.00
Seniors	Thursday History Lectures	\$30.00	7	28	\$5,880.00
Seniors	Friday History Lectures	\$30.00	7	28	\$5,880.00
Seniors	Wednesday History Lectures	\$30.00	3	28	\$2,520.00
Seniors	Everthing But the House	\$5.00	3	14	\$210.00
Seniors	French Tasting Series	\$20.00	12	9	\$2,160.00
Seniors	French - Beginners	\$50.00	1	14	\$700.00
Seniors	Spanish - Beginners	\$50.00	3	14	\$2,100.00
Seniors	Spanish - Continuing	\$50.00	3	14	\$2,100.00
Seniors	Spanish - Advanced	\$50.00	3	14	\$2,100.00
Seniors	Art & Science of Successful Aging	\$20.00	2	18	\$720.00
Seniors	Singles & Dating	\$10.00	3	14	\$420.00
Seniors	Dating Online - hands on computer lab	\$20.00	3	9	\$540.00
Seniors	Mac Computer Classes	\$20.00	24	10	\$4,800.00
Seniors	iPad Classes	\$20.00	16	14	\$4,480.00
Seniors	iPhone Classes	\$20.00	16	14	\$4,480.00
Seniors	Windows 10 Classes	\$20.00	24	9	\$4,320.00
Seniors	Social Media Classes	\$20.00	12	9	\$2,160.00
Seniors	Photoshop Classes	\$20.00	12	9	\$2,160.00
Seniors	Music Lessons	\$60.00	6	7	\$2,520.00
Seniors	Garden Club	\$5.00	10	9	\$450.00
Seniors	Tasting Class (Guest Chefs)	\$5.00	12	9	\$540.00
TOTAL SENIOR PROGRAM REVENUE					\$296,228.00

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

AQUATICS

DIVISION	ACCOUNT TITLE	PRICE	UNITS	REVENUES	EXPLANATION
REVENUES					
			Sessions	Participants	
Aquatics	Swim Lessons	\$85.00	48	6	\$24,480.00
Aquatics	Aqua Fitness Sessions	\$55.00	24	14	\$18,480.00
Aquatics	Masters Swimming	\$75.00	6	14	\$6,300.00
Adult Programs	Stand Up Paddleboarding 101	\$45.00	3	7	\$945.00
Adult Programs	Aqua Aerobics: Shallow Water Conditioning	\$80.00	4	9	\$2,880.00
Adult Programs	Aqua Aerobics: Deep Water Conditioning	\$80.00	4	9	\$2,880.00
50+ Programs	SilverSplash	\$3.50	100	21	\$7,350.00
50+ Programs	Aqua Aerobics	\$5.00	100	21	\$10,500.00
50+ Programs	Water Walking	\$5.00	100	14	\$7,000.00
50+ Programs	Arthritis Aquatics Classes	\$45.00	8	14	\$5,040.00
TOTAL AQUATICS REVENUES					\$85,855.00

HEALTH & WELLNESS

DIVISION	ACCOUNT TITLE	PRICE	UNITS	REVENUES	EXPLANATION
REVENUES					
Health & Wellness	Gentle Yoga	\$112.00	6	6	\$4,032.00
Health & Wellness	Yoga for Back Health	\$112.00	3	6	\$2,016.00
Health & Wellness	Beginning Hatha Yoga	\$112.00	6	6	\$4,032.00
Health & Wellness	Early AM Tabata Boot Camp: 3 Days/Wk Option	\$100.00	3	9	\$2,700.00
Health & Wellness	Early AM Tabata Boot Camp: 2 Days/Wk Option	\$70.00	3	9	\$1,890.00
Health & Wellness	Late PM Tabata Boot Camp: Wed Night Option	\$35.00	3	9	\$945.00
Health & Wellness	Jacki's Aerobic Dance: 3 Day/Week Option	\$171.00	3	18	\$9,234.00
Health & Wellness	Jacki's Aerobic Dance: 2 Day/Week Option	\$126.00	3	18	\$6,804.00
Health & Wellness	Total Body Workout	\$84.00	6	18	\$9,072.00
Health & Wellness	Muscle Matters for Women	\$72.00	6	14	\$6,048.00
Health & Wellness	REV+FLOW	\$30.00	6	14	\$2,520.00
Health & Wellness	Strength Training with Free Weights	\$90.00	6	14	\$7,560.00
Health & Wellness	REFIT	\$36.00	6	14	\$3,024.00
Health & Wellness	Valentine's Fitness: Feel the Love, Feel the Burn!	\$10.00	1	14	\$140.00
Health & Wellness	Prenatal Yoga	\$112.00	6	6	\$4,032.00
Health & Wellness	Pilates for Beginners	\$36.00	6	6	\$1,296.00
Health & Wellness	Early AM Tabata Boot Camp: 3-Day Option	\$126.00	3	9	\$3,402.00
Health & Wellness	Early AM Tabata Boot Camp: 2-Day Option	\$84.00	3	9	\$2,268.00
Health & Wellness	Late PM Tabata Boot Camp	\$42.00	3	9	\$1,134.00
Health & Wellness	Jacki's Aerobic Dance A: 3 Day/Week Option	\$213.00	3	18	\$11,502.00
Health & Wellness	Jacki's Aerobic Dance A: 2 Day/Week Option	\$130.00	3	18	\$7,020.00
Health & Wellness	Fitness Fusion	\$96.00	6	14	\$8,064.00
Health & Wellness	FIT4MOM: Stroller Strides®	\$70.00	3	21	\$4,410.00
Health & Wellness	Yoga for Osteoporosis	\$30.00	1	7	\$210.00
Health & Wellness	Jacki's Aerobic Dance: 3 Days/Wk Option	\$222.00	3	17	\$11,322.00
Health & Wellness	Jacki's Aerobic Dance: 2 Days/Wk Option	\$148.00	3	17	\$7,548.00
Health & Wellness	FIT4MOM: FIT4BABY®	\$70.00	3	11	\$2,310.00
Health & Wellness	FIT4MOM: Body Back® Transformation	\$70.00	3	11	\$2,310.00
TOTAL WELLNESS REVENUES					\$126,845.00

THERAPEUTIC RECREATION

DIVISION	ACCOUNT TITLE	PRICE	UNITS	REVENUES	EXPLANATION
REVENUES					
Therapeutic Recreation	TR Fun Club (Adults w/ DD)	\$10.00	12	9	\$1,080.00
Therapeutic Recreation	TR Fun Club (Youth w/ DD)	\$10.00	12	9	\$1,080.00
Therapeutic Recreation	Beyond Barriers (Youth w physical disability)	\$10.00	12	9	\$1,080.00
Therapeutic Recreation	Aqua Stars (Youth & Young adults)	\$10.00	12	14	\$1,680.00
Therapeutic Recreation	TR Theatre	\$40.00	3	14	\$1,680.00
Therapeutic Recreation	Adaptive Yoga	\$35.00	3	14	\$1,470.00
TOTAL THERAPEUTIC RECREATION REVENUES					\$8,070.00

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

RENTALS / OTHER

DIVISION	ACCOUNT TITLE	PRICE	UNITS	REVENUES	EXPLANATION
REVENUES					
Rentals / Other	Room Rentals	\$50.00	10	51.5	\$25,750.00 10 hrs of rental per week
Rentals / Other	NR Room Rental	\$65.00	2	51.5	\$6,695.00 2 hours of rental per week
Rentals / Other	Party Rentals	\$150.00	3	12.0	\$5,400.00 3 per month - includes cake, ice cream, activity, and staff for 1-hour
Rentals / Other	NR Party Rentals	\$195.00	1	12.0	\$2,340.00 1 per month - includes cake, ice cream, activity, and staff for 1-hour
Rentals / Other	Gym Rental	\$100.00	10	12.0	\$12,000.00 10 hrs of rental per month
Rentals / Other	NR Gym Rental	\$130.00	2	12.0	\$3,120.00 2 hours rental per month
Rentals / Other	Vending Revenue	\$3.00	30	362	\$32,580.00 30 ppl per day @ \$3 spend
TOTAL RENTALS / OTHER REVENUES				\$87,885.00	

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

3.1.2 Expenditures

ADMINISTRATION

ACCOUNT TITLE	BUDGET			EXPLANATION
PERSONNEL SERVICES				
	units	rate	total	
Community Center Manager	1.00	\$71,237.00	\$71,237.00	
Recreation Manager	0.50	\$71,237.00	\$35,618.50	50% of FT position
Rental Coordinator	1.00	\$63,402.00	\$63,402.00	
Front Desk Coordinator	6,154	\$11.00	\$67,694.00	
PT Front Desk Staff	12,308	\$9.50	\$116,926.00	
PT Child Care / Party Rental Staff	9,279	\$10.00	\$92,790.00	
Insurance			\$50,000.00	\$20K / FT Employee
Employment Expenses			\$76,103.48	Pension 14% and Unemployment/Medicare 3% for FT and PT staff
Total	Personal Services		\$573,770.98	
SUPPLIES				
Stationary & Printed Materials			\$3,000.00	Business cards, stationary, envelopes, cards
Office Supplies			\$25,000.00	
Safety Supplies			\$5,000.00	First aid supplies for center
Other Miscellaneous			\$2,000.00	
Total	Supplies		\$35,000.00	
OTHER SERVICES & CHARGES				
Medical Fees (Drug Tests) / Background Checks			\$5,000.00	
Marketing & Promotions			\$15,000.00	
Security Services			\$5,000.00	Alarm monitoring
Postage			\$3,000.00	
Utilities			\$319,165.00	Estimated at \$3.50 per square foot
Credit Card Fees			\$68,012.82	est. 2% of revenues
Info Systems Maint / Contracts			\$12,000.00	
Software Fees / Contracts			\$4,000.00	
Copier			\$5,000.00	
Other Rental & Leases			\$1,000.00	
Staff Clothing			\$3,000.00	
Staff Training			\$12,500.00	Onboarding, customer service training, CPR/First Aid/AED training
Other Fees & Licenses			\$2,500.00	ASCAP license for music, CPR/First Aid/AED certifications
Special Projects			\$2,000.00	Staff morale/incentives
Party Rental Supplies			\$1,200.00	cake, ice cream, plates, etc - 48 parties @ \$25
Vending Concessionaire			\$24,435.00	75% of revenue
Total	Other Services		\$482,812.82	
TOTAL EXPENSES			\$1,091,583.80	

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

BUILDING MAINTENANCE

PERSONNEL SERVICES	units	rate	total	
Maintenance Technician	6,154	\$14.00	\$86,156.00	
Building Attendants	6,154	\$9.50	\$58,463.00	
Insurance			\$0.00	\$20K / FT Employee
Employment Expenses			\$24,585.23	Pension 14% and Unemployment/Medicare 3% for FT and PT staff
Total	Personnel Services		\$169,204.23	

SUPPLIES

Building Materials			\$7,000.00	Paint, Lumber, Nails, Screws, Glues, etc...
Repair Parts			\$10,000.00	Plumbing, Hardware, Electrical, Lighting, etc...
Small Tools & Minor Equip.			\$2,000.00	Misc. and Specialty Tools
Other Maint. Supplies			\$5,000.00	Lubricants, light bulbs, etc.
Safety Supplies			\$1,000.00	Safety Glasses, Gloves, Harness, Radios, etc...
Other Miscellaneous			\$1,000.00	
Total	Supplies		\$26,000.00	

OTHER SERVICES & CHARGES

Contracted Services (Custodial, Landscaping)			\$125,000.00	
Building Repairs & Maint.			\$15,000.00	Services for HVAC systems, elevator, floor refinishing, etc.
Radio Maintenance			\$500.00	Portable radio repairs / replacement
Equipment Maint. Contract			\$10,000.00	Fire, HVAC, Elevators, Kitchen Equipment
Other Rental & Leases			\$7,000.00	Tool and equipment rentals
Staff Clothing			\$400.00	
Internal Instruction Fees			\$500.00	
Total	Other Services		\$158,400.00	

TOTAL EXPENSES \$353,604.23

ADULT PROGRAMS

PERSONNEL SERVICES	units	rate	total	
Recreation Supervisor - Adults	1.00	\$67,204.00	\$67,204.00	
Recreation Supervisor - Sports	0.10	\$67,204.00	\$6,720.40	10% of FT position
PT Gym Attendants	6,154.00	\$9.50	\$58,463.00	
Insurance			\$22,000.00	\$20K / FT Employee
Employment Expenses			\$22,505.86	Pension 14% and Unemployment/Medicare 3% for FT and PT staff
Total	Personnel Services		\$176,893.26	

SUPPLIES

Linens and laundry			\$1,000.00	
General Program Supplies			\$10,000.00	
Total	Supplies		\$11,000.00	

OTHER SERVICES & CHARGES

Contract Instructors			\$124,665.00	60% of Contract Program Revenues
Marketing & Promotions			\$2,000.00	
Staff Clothing			\$500.00	
Total	Other Services		\$127,165.00	

TOTAL EXPENSES \$315,058.26

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AQUATICS

PERSONNEL SERVICES	units	rate	total	
Aquatics Manager	0.50	\$71,237.00	\$35,618.50	50% of FT position
Aquatics Coordinator	0.75	\$63,402.00	\$47,551.50	75% of FT position
Assistant Pool Manager	7,055.50	\$12.58	\$88,758.19	
Lifeguards	22,183.63	\$10.75	\$238,473.97	
Swim Instructors	1,210.00	\$11.75	\$14,217.50	swim lessons
Insurance			\$25,000.00	\$20K / FT Employee
Employment Expenses			\$72,185.34	Pension 14% and Unemployment/Medicare 3% for FT and PT staff
Total	Personnel Services		\$521,805.00	

SUPPLIES

Building Materials			\$1,500.00	
Repair Parts			\$3,000.00	
Small Tools & Minor Equip.			\$1,500.00	
Chemicals			\$25,000.00	
Other Maint. Supplies			\$3,000.00	
Safety Supplies			\$5,000.00	
Linens / Towels			\$4,000.00	
General Program Supplies			\$10,000.00	
Total	Supplies		\$53,000.00	

OTHER SERVICES & CHARGES

Contract Instructors			\$36,825.00	60% of Contract Revenues
Marketing & Promotions			\$3,000.00	
Equipment Repairs & Maint.			\$12,000.00	
Staff Clothing			\$1,000.00	
Total	Other Services		\$52,825.00	

TOTAL EXPENSES **\$627,630.00**

SENIORS

PERSONNEL SERVICES	units	rate	total	
Senior Recreation Supervisor	1.00	\$67,204	\$67,204.00	
PT Program Instructors	985.00	\$11.25	\$11,081.25	fitness, dance
Insurance			\$20,000.00	\$20K / FT Employee
Employment Expenses			\$13,308.49	Pension 14% and Unemployment/Medicare 3% for FT and PT staff
Total	Personnel Services		\$111,593.74	

SUPPLIES

Linens / Towels			\$2,000.00	
General Program Supplies			\$10,000.00	
Total	Supplies		\$12,000.00	

OTHER SERVICES & CHARGES

Contract Services			\$62,138.40	
Marketing & Promotions			\$2,000.00	
Staff Clothing			\$500.00	
Total	Other Services		\$64,638.40	

TOTAL EXPENSES **\$188,232.14**

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THERAPEUTIC RECREATION

SUPPLIES

Linens & Laundry		\$500.00	
General Program Supplies		\$500.00	
Other Miscellaneous		\$500.00	
Total	Supplies		\$1,500.00

OTHER SERVICES & CHARGES

Marketing & Promotions		\$500.00	
Contract Instructors		\$4,842.00	60% of Contract Program Revenue
Total	Other Services		\$5,342.00

TOTAL EXPENSES \$6,842.00

WELLNESS

PERSONNEL SERVICES	units	rate	total	
Fitness / Wellness Supervisor	1.00	\$67,204.00	\$67,204.00	
PT Program Instructors	155.00	\$11.25	\$1,743.75	
PT Fitness Attendants	6,154.00	\$9.50	\$58,463.00	
Insurance			\$20,000.00	\$20K / FT Employee
Employment Expenses			\$21,659.83	Pension 14% and Unemployment/Medicare 3% for FT and PT staff
Total	Personnel Services		\$169,070.58	

SUPPLIES

Linens & Towels		\$3,000.00	
General Program Supplies		\$10,000.00	
Total	Supplies		\$13,000.00

OTHER SERVICES & CHARGES

Marketing / Promotions		\$2,000.00	
Equipment Maintenance		\$2,000.00	
Staff Clothing		\$1,000.00	
Total	Other Services		\$5,000.00

TOTAL EXPENSES \$187,070.58

YOUTH PROGRAMS

PERSONNEL SERVICES	units	rate	total	
Recreation Supervisor - Preschool	0.50	\$67,204	\$33,602.00	50% of FT position
Recreation Supervisor - Youth / Teer	0.50	\$67,204	\$33,602.00	50% of FT position
Recreation Supervisor - Sports	0.24	\$67,204	\$16,128.96	24% of FT position
Part-time Instructors	147.00	\$11.25	\$1,653.75	Dance
Insurance			\$24,800.00	\$20K / FT Employee
Employment Expenses			\$14,447.74	Pension 14% and Unemployment/Medicare 3% for FT and PT staff
Total	Personnel Services		\$124,234.45	

SUPPLIES

Linens & Towels		\$2,000.00	
General Program Supplies		\$20,000.00	
Total	Supplies		\$22,000.00

OTHER SERVICES & CHARGES

Contract Instructors		\$216,293.40	60% of Contract Revenues
Marketing / Promotions		\$3,000.00	
Equipment Maintenance		\$2,000.00	
Staff Clothing		\$1,000.00	
Total	Other Services		\$222,293.40

TOTAL EXPENSES \$368,527.85

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4.1 Appendix – Pro Forma Revenue & Expenditure Detail (Conservative)

4.1.1 Revenues

PASSES / ADMISSIONS

DIVISION	ACCOUNT TITLE	PRICE	UNITS		REVENUES	EXPLANATION
			units	Passes		
REVENUES						
Passes	Basic Individual - Monthly	\$27.00	12	463	\$150,012.00	
Passes	Premier Individual - Monthly	\$45.00	12	309	\$166,860.00	
Passes	Basic Couple - Monthly	\$46.00	12	99	\$54,648.00	
Passes	Premier Couple - Monthly	\$78.00	12	66	\$61,776.00	
Passes	Basic Family - Monthly	\$70.00	12	122	\$102,480.00	Up to 4 individuals
Passes	Premier Family - Monthly	\$119.00	12	81	\$115,668.00	Up to 4 individuals
Passes	Additional Child - Monthly	\$10.00	12	20	\$2,400.00	
Passes	Senior Basic - Monthly	\$20.00	12	252	\$60,480.00	
Passes	Senior Premier - Monthly	\$34.00	12	168	\$68,544.00	
Passes	Basic Individual - Annual	\$259.00	1	309	\$80,031.00	
Passes	Premium Individual - Annual	\$432.00	1	206	\$88,992.00	
Passes	Basic Couple - Annual	\$442.00	1	66	\$29,172.00	
Passes	Premier Couple - Annual	\$749.00	1	44	\$32,956.00	
Passes	Basic Family - Annual	\$672.00	1	81	\$54,432.00	
Passes	Premier Family - Annual	\$1,142.00	1	54	\$61,668.00	
Passes	Additional Child - Annual	\$96.00	1	14	\$1,344.00	
Passes	Senior Basic - Annual	\$192.00	1	168	\$32,256.00	
Passes	Senior Premier - Annual	\$326.00	1	112	\$36,512.00	
Passes	Senior Social - Annual	\$48.00	1	50	\$2,400.00	
Passes	Senior Healthy Lifestyle - Annual	\$96.00	1	50	\$4,800.00	
Passes	NR Basic Individual - Monthly	\$35.10	12	82	\$34,538.40	
Passes	NR Premium Individual - Monthly	\$58.50	12	54	\$37,908.00	
Passes	NR Basic Couple - Monthly	\$59.80	12	18	\$12,916.80	
Passes	NR Premium Couple - Monthly	\$101.40	12	12	\$14,601.60	
Passes	NR Basic Family - Monthly	\$91.00	12	22	\$24,024.00	
Passes	NR Premier Family - Monthly	\$154.70	12	14	\$25,989.60	
Passes	NR Additional Child - Monthly	\$13.00	12	4	\$624.00	
Passes	NR Senior Basic - Monthly	\$26.00	12	45	\$14,040.00	
Passes	NR Senior Premium - Monthly	\$44.20	12	30	\$15,912.00	
Passes	NR Basic Individual - Annual	\$336.70	1	54	\$18,181.80	
Passes	NR Premium Individual - Annual	\$561.60	1	36	\$20,217.60	
Passes	NR Basic Couple - Annual	\$574.60	1	12	\$6,895.20	
Passes	NR Premium Couple - Annual	\$973.70	1	8	\$7,789.60	
Passes	NR Basic Family - Annual	\$873.60	1	14	\$12,230.40	
Passes	NR Premier Family - Annual	\$1,484.60	1	10	\$14,846.00	
Passes	NR Additional Child - Annual	\$124.80	1	2	\$249.60	
Passes	NR Senior Basic - Annual	\$249.60	1	30	\$7,488.00	
Passes	NR Senior Premium - Annual	\$423.80	1	20	\$8,476.00	
Passes	NR Senior Social - Annual	\$62.40	1	10	\$624.00	
Passes	NR Senior Healthy Lifestyle - Annual	\$124.80	1	10	\$1,248.00	
Passes	Daily Admission - Child	\$7.00		181	\$1,267.00	
Passes	Daily Admission - Adult	\$12.00		272	\$3,264.00	
Passes	Daily Admission - Senior	\$7.00		91	\$637.00	
Passes	NR Daily Admission - Child	\$10.00		32	\$320.00	
Passes	NR Daily Admission - Adult	\$16.00		48	\$768.00	
Passes	NR Daily Admission - Senior	\$10.00		16	\$160.00	
Passes	Value Pack (10 visits) - Child	\$49.00		25	\$1,225.00	
Passes	Value Pack (10 visits) - Adult	\$84.00		50	\$4,200.00	
Passes	Value Pack (10 visits) - Senior	\$49.00		25	\$1,225.00	
Passes	NR Value Pack (10 visits) - Child	\$70.00		5	\$350.00	
Passes	NR Value Pack (10 visits) - Adult	\$112.00		9	\$1,008.00	
Passes	NR Value Pack (10 visits) - Senior	\$70.00		5	\$350.00	
Passes	Drop-In Child Watch	\$12.00		362	\$4,344.00	2-hour babysitting while adult in facility
Passes	Value Pack (10 visits) - Child Watch	\$84.00		25	\$2,100.00	2-hour babysitting while adult in facility
Passes	Drop-In Group Fitness	\$20.00		181	\$3,620.00	
Passes	Value Pack (10 punches) - Drop-In Group Fitness	\$140.00		25	\$3,500.00	
TOTAL PASS REVENUES					\$1,514,569.60	

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YOUTH PROGRAMS

DIVISION	ACCOUNT TITLE	PRICE	UNITS	REVENUES	EXPLANATION
	REVENUES		sessions	Participants	
Youth Programs	Tumble Tots (1x/ wk 5 week session)	\$55.00	8	4	\$1,760.00
Youth Programs	Tumble Tykes (1x/ wk 5 week session)	\$55.00	6	4	\$1,320.00
Youth Programs	Tumble Kids (1x/ wk 5 week session)	\$55.00	6	5	\$1,650.00
Youth Programs	Robotics (1x/ wk 5 week session)	\$110.00	6	10	\$6,600.00
Youth Programs	Legos/Robotics(One day classes)	\$120.00	10	15	\$18,000.00
Youth Programs	Lego/Robotics Camps (3 half days)	\$240.00	3	15	\$10,800.00
Youth Programs	Lego/Robotics Camps (5 half days)	\$320.00	3	15	\$14,400.00
Youth Programs	Home Alone (2 day session)	\$75.00	4	10	\$3,000.00
Youth Programs	Tot Time Open Gym (1x/ wk 5 week session)	\$45.00	6	8	\$2,160.00
Youth Programs	Princess Ballet (1x/ wk 5 week session)	\$90.00	5	10	\$4,500.00
Youth Programs	Princess Dance Camp (four half days)	\$120.00	2	10	\$2,400.00
Youth Programs	Pink Slippers (1x/ wk 5 week session)	\$125.00	6	6	\$4,500.00
Youth Programs	Amazing Tots (1x/ wk 5 week session)	\$130.00	6	8	\$6,240.00
Youth Programs	Father/Daughter Valentine's Date Night	\$100.00	1	18	\$1,800.00
Youth Programs	Life Skillz 101 (1x/ wk 2 week session)	\$80.00	2	8	\$1,280.00
Youth Programs	STEM Game Design (1x/ wk 6 week session)	\$185.00	2	10	\$3,700.00
Youth Programs	STEM Programming (1x/ wk 5 week session)	\$175.00	6	13	\$13,650.00
Youth Programs	School Off Day/Holiday Open Gym (Youth K-3)	\$5.00	15	25	\$1,875.00
Youth Programs	School Off Day/Holiday Open Gym (Youth 4-8)	\$5.00	15	25	\$1,875.00
Youth Programs	School Off Day/Holiday Open Gym (HS 9-12)	\$5.00	8	25	\$1,000.00
Youth Programs	Youth Gymnastics (1x/ wk 5 week session)	\$100.00	4	8	\$3,200.00
Youth Programs	Bigger, Faster, Stronger (2x week x 5 weeks)	\$85.00	4	13	\$4,420.00
Youth Programs	Youth Art Class (1 x week x 5 weeks)	\$90.00	6	8	\$4,320.00
Youth Programs	Beginner/Intermediate Chess (1 x week x 5 weeks)	\$135.00	6	13	\$10,530.00
Youth Programs	Advanced Chess (1 x week x 5 weeks)	\$135.00	6	13	\$10,530.00
Youth Programs	Summer ARTventure (5 x week half day [2 weeks])	\$160.00	4	23	\$14,720.00
Youth Programs	Spring Break Art Camp (3x week half days)	\$100.00	1	10	\$1,000.00
Youth Programs	Cooking Class	\$35.00	20	10	\$7,000.00
Youth Programs	Kindermusik - Cuddle and Bounce	\$65.00	6	6	\$2,340.00
Youth Programs	Kindermusik - Wiggle and Grow	\$65.00	6	6	\$2,340.00
Youth Programs	Kindermusik - Laugh and Learn	\$65.00	6	6	\$2,340.00
Youth Programs	Little Sporties for Shorties	\$64.00	6	6	\$2,304.00
Youth Programs	Big Sporties for Shorties	\$64.00	6	6	\$2,304.00
Youth Programs	Mini Parkour	\$79.00	6	4	\$1,896.00
Youth Programs	Youth Parkour	\$79.00	6	4	\$1,896.00
Youth Programs	Little Dribblers	\$78.00	2	20	\$3,120.00
Youth Programs	Mother Daughter Yoga	\$80.00	6	6	\$2,880.00
Youth Programs	Superhero Boot Camp	\$62.00	6	8	\$2,976.00
Youth Programs	Ultimate Obstacle Course	\$62.00	6	8	\$2,976.00
Youth Programs	Spanish for Parent & Tots	\$124.00	6	4	\$2,976.00
Youth Programs	Spanish for Preschools	\$124.00	6	4	\$2,976.00
Youth Programs	French For Preschools	\$124.00	6	4	\$2,976.00
Youth Programs	French For Preschools	\$124.00	6	4	\$2,976.00
Youth Programs	Learn to volley	\$78.00	4	10	\$3,120.00
Youth Programs	Fencing	\$110.00	6	5	\$3,300.00
Youth Programs	Kids and Tae Kwon Do	\$78.00	6	5	\$2,340.00
Youth Programs	Preschool Art	\$75.00	6	5	\$2,250.00
Youth Programs	Youth Art	\$75.00	6	5	\$2,250.00
Youth Programs	Mommy and Me Art	\$75.00	6	5	\$2,250.00
Youth Programs	Drama	\$68.00	6	10	\$4,080.00
Youth Programs	Better Babysitters	\$104.00	6	10	\$6,240.00
Youth Programs	Bally Spring Break Camp	\$150.00	1	15	\$2,250.00
Youth Programs	Little Sluggers	\$78.00	4	20	\$6,240.00
Youth Programs	Monio League Coach Pitch	\$78.00	4	20	\$6,240.00
Youth Programs	Learn to Lax	\$78.00	1	10	\$780.00
Youth Programs	Skyhawks Volleyball Camp	\$134.00	1	12	\$1,608.00
Youth Programs	Skyhawks Basketball Camp	\$134.00	1	15	\$2,010.00
Youth Programs	Skyhawks Multi Sport	\$175.00	1	15	\$2,625.00
Youth Programs	Skyhawks Tiny Hawks Camp	\$72.00	1	15	\$1,080.00
Youth Programs	Schools Out Program	\$32.00	6	12	\$2,304.00
Youth Programs	Lego/Robotics Camps	\$125.00	2	12	\$3,000.00
Youth Programs	Home Alone	\$35.00	2	12	\$840.00
Youth Programs	Princess Dance Camp	\$75.00	3	12	\$2,700.00
Youth Programs	Valentine's Date Night	\$75.00	1	23	\$1,725.00
Youth Programs	Life Skillz 101	\$35.00	1	12	\$420.00
Youth Programs	Summer ArtVenture	\$150.00	4	12	\$7,200.00
Youth Programs	Spring Break Art Camp	\$150.00	1	12	\$1,800.00
Youth Programs	Spring Break Camp	\$150.00	1	12	\$1,800.00
Youth Programs	Winter Break Day Camp	\$175.00	1	12	\$2,100.00
Youth Programs	Summer Camp programs	\$175.00	3	12	\$6,300.00
Youth Programs					\$0.00
TOTAL YOUTH PROGRAM REVENUES					\$276,358.00

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ADULT PROGRAMS

DIVISION	ACCOUNT TITLE	PRICE	SESSIONS		UNITS	REVENUES	EXPLANATION
			sessions	participants			
Adult Programs	Self Defense for Women	\$25.00	3		13	\$975.00	
Adult Programs	Oscar Prep: A Red Carpet Review!	\$20.00	1		25	\$500.00	
Adult Programs	Art & Architecture: A Columbus Art Deco Treasure	\$15.00	1		15	\$225.00	
Adult Programs	Retirement Wellness for Women	\$22.00	2		10	\$440.00	
Adult Programs	Writing from the Inside Out	\$50.00	1		10	\$500.00	
Adult Programs	35 Things You Probably Don't Know About Eleanor Roosevelt	\$12.00	1		10	\$120.00	
Adult Programs	Adult Tae Kwon Do	\$71.00	6		10	\$4,260.00	
Adult Programs	For the Ladies: Realizing Your Life Resolutions in 2019	\$22.00	1		8	\$176.00	
Adult Programs	How to Choose a Home Improvement Contractor	\$15.00	1		10	\$150.00	
Adult Programs	How to Successfully Blog to Generate Income	\$22.00	1		10	\$220.00	
Adult Programs	The Tapestry of a Street	\$22.00	1		13	\$286.00	
Adult Programs	Side Hustle Success	\$22.00	1		10	\$220.00	
Adult Programs	Make Them Laugh! Humor Writing Workshop	\$22.00	1		13	\$286.00	
Adult Programs	Make Your Editor Proud	\$22.00	1		10	\$220.00	
Adult Programs	Bridge: Supervised Play Plus	\$66.00	3		9	\$1,782.00	
Adult Programs	Blasting Belly Fat	\$15.00	3		8	\$360.00	
Adult Programs	Nutrition 101: Fueling Your Body for Life	\$15.00	1		8	\$120.00	
Adult Programs	Make Your Own All-Natural Skin Care Products	\$22.00	1		8	\$176.00	
Adult Programs	Detox Your Home With DIY Green Cleaning Products	\$22.00	1		8	\$176.00	
Adult Programs	Botanical Immunity with Ayurveda	\$22.00	1		8	\$176.00	
Adult Programs	Community CPR: Heartsaver/AED	\$35.00	3		6	\$630.00	
Adult Programs	Natural Healing Through Reiki	\$15.00	3		8	\$360.00	
Adult Programs	New Year's Resolutions: Mindfulness Awareness Habits	\$20.00	1		10	\$200.00	
Adult Programs	Exercising Internal Friendliness	\$20.00	1		10	\$200.00	
Adult Programs	Guitar Test Drive	\$55.00	2		3	\$330.00	
Adult Programs	Free Your Inner Drummer!	\$50.00	2		2	\$200.00	
Adult Programs	Beginning Ballroom Dance	\$115.00	6		8	\$5,520.00	
Adult Programs	Lightened Up British Fare	\$124.00	6		6	\$4,464.00	
Adult Programs	Paint Unlimited	\$110.00	6		8	\$5,280.00	
Adult Programs	Creating with Colored Pencil	\$110.00	6		8	\$5,280.00	
Adult Programs	Acrylic Workshop	\$115.00	6		6	\$4,140.00	
Adult Programs	Watercolor on Gesso	\$55.00	3		8	\$1,320.00	
Adult Programs	No Fear Watercolor	\$110.00	6		8	\$5,280.00	
Adult Programs	Drawing on the Right Side of the Brain	\$80.00	3		8	\$1,920.00	
Adult Programs	Brewmaster for a Day	\$30.00	2		13	\$780.00	
Adult Programs	Warm Up with Winter Artisan Cocktails	\$33.00	1		15	\$495.00	
Adult Programs	Lightened Up British Fare	\$48.00	1		5	\$240.00	
Adult Programs	A Culinary Road Trip: From Paris to Provence	\$48.00	1		5	\$240.00	
Adult Programs	A French Bistro Luncheon	\$48.00	1		5	\$240.00	
Adult Programs	Sherry: The Best Kept Secret in Wine	\$18.00	1		11	\$198.00	
Adult Programs	Bourbon: Behind the Beverage	\$18.00	1		12	\$216.00	
Adult Programs	Baking for the Win with Beverages	\$15.00	1		13	\$195.00	
Adult Programs	Create an Ecology Oasis(TM) in your Yard with Native Plants	\$22.00	1		35	\$770.00	
Adult Programs	Gardening Year-Round	\$22.00	1		39	\$858.00	
Adult Programs	Historic Green Lawn Cemetery: Naturalist Walking Tour	\$22.00	1		10	\$220.00	
Adult Programs	The Fundamentals of Improv	\$60.00	1		10	\$600.00	
Adult Programs	Intro to Voiceovers	\$40.00	3		13	\$1,560.00	
Adult Programs	Trap Shooting & Targets	\$60.00	2		10	\$1,200.00	
Adult Programs	Hot Air Ballooning	\$40.00	1		10	\$400.00	
Adult Programs	Beginning Dog Obedience Training	\$240.00	2		3	\$1,440.00	
Adult Programs	Genealogy Research: Getting Started	\$22.00	1		11	\$242.00	
Adult Programs	100 Building Blocks for Bridge	\$65.00	3		9	\$1,755.00	
Adult Programs	Touring Columbus' Downtown Origins	\$25.00	1		5	\$125.00	
Adult Programs	Writing a Children's Book	\$20.00	1		10	\$200.00	
Adult Programs	Italian for Beginners & Travel	\$80.00	1		8	\$640.00	
Adult Programs	French for Beginners & Travel	\$90.00	1		10	\$900.00	
Adult Programs	Sleep Yourself Well	\$15.00	1		8	\$120.00	
Adult Programs	Making Sense of Hypothyroidism	\$15.00	1		8	\$120.00	
Adult Programs	Tapping Workshop: Emotional Freedom Techniques	\$22.00	1		45	\$990.00	
Adult Programs	Make Your Own Summertime Skincare Products	\$22.00	1		8	\$176.00	
Adult Programs	Find Rest in the Unrest with Mindfulness	\$25.00	2		20	\$1,000.00	
Adult Programs	Mindfulness Strategies for Insomnia & Worry	\$20.00	2		10	\$400.00	
Adult Programs	Intro to Ukulele	\$40.00	2		3	\$240.00	
Adult Programs	Continuing Mountain Dulcimer With Celtic Music	\$70.00	2		8	\$1,120.00	
Adult Programs	Beginning Latin Dance	\$45.00	2		15	\$1,350.00	
Adult Programs	Alcohol Links	\$110.00	1		5	\$550.00	
Adult Programs	DIY Doormat Workshop	\$25.00	1		8	\$200.00	
Adult Programs	Pouring Your Painting: Watercolor Workshop	\$76.00	1		6	\$456.00	
Adult Programs	Summer Artisan Cocktails	\$33.00	1		15	\$495.00	
Adult Programs	Sweets, Sips & Succulents	\$45.00	1		15	\$675.00	
Adult Programs	Dinner And Dessert Crapes	\$48.00	1		5	\$240.00	
Adult Programs	Springtime in Italy	\$48.00	1		5	\$240.00	
Adult Programs	Provence on a Plate: The Veggie Stand	\$48.00	1		5	\$240.00	
Adult Programs	Third Annual Seafood Spectacular: A Low-Country Bake	\$48.00	1		10	\$480.00	
Adult Programs	Intro to Wine & Food Pairing	\$28.00	1		15	\$420.00	
Adult Programs	Taste of the Region: French Wines	\$28.00	1		15	\$420.00	
Adult Programs	Martini Madness	\$33.00	1		15	\$495.00	
Adult Programs	Drinking Local: Craft Beer Tasting	\$25.00	1		10	\$250.00	
Adult Programs	Flavorful & Festive Desserts & Cocktails	\$15.00	1		13	\$195.00	
Adult Programs	Derby Day Hat Crafting & Cocktails	\$35.00	1		15	\$525.00	
Adult Programs	Tree ID 101	\$10.00	2		10	\$200.00	
Adult Programs	Composting 101	\$10.00	2		8	\$160.00	
Adult Programs	Beginning Tennis: Level I	\$100.00	2		3	\$600.00	
Adult Programs	Continuing Tennis Level II	\$120.00	2		9	\$2,160.00	
Adult Programs	Intermediate Tennis: Level III+	\$120.00	2		9	\$2,160.00	
Adult Programs	Open Play Pickleball	\$40.00	4		16	\$2,560.00	
Adult Programs	Watercolor Pencil & More	\$55.00	2		8	\$880.00	
Adult Programs	Halloween Lantern Walking Tour: Discovery District	\$22.00	1		10	\$220.00	
Adult Programs	Self-Publishing Your Book	\$22.00	1		10	\$220.00	
Adult Programs	Active Threat Training	\$22.00	1		10	\$220.00	
Adult Programs	Downtown Holiday Lights Tour	\$30.00	1		5	\$150.00	
Adult Programs	Researching Genealogy with the US Census	\$22.00	1		11	\$242.00	
Adult Programs	Accessorize, Accessorize, Accessorize	\$15.00	1		8	\$120.00	
Adult Programs	Introduction to EFT/Tapping	\$22.00	1		45	\$990.00	
Adult Programs	The Super-Woman's Wellness Workshop	\$15.00	1		8	\$120.00	
Adult Programs	Supporting Your Gut Health	\$22.00	1		6	\$132.00	
Adult Programs	Pediatric Gut Health	\$22.00	1		6	\$132.00	
Adult Programs	Bridge: Popular Conventions	\$65.00	1		9	\$585.00	
Adult Programs	Vision Board Workshop	\$22.00	1		8	\$176.00	
Adult Programs	Make Your Own Winter Skincare Products	\$22.00	1		8	\$176.00	
Adult Programs	Mindfulness Retreat: Come Back to Your Senses Through the Ho	\$25.00	1		25	\$625.00	
Adult Programs	Exercise Your Attention with Mindfulness	\$12.00	1		10	\$120.00	
Adult Programs	Develop Focus with Mindfulness	\$12.00	1		10	\$120.00	
Adult Programs	Recharge with Mindfulness	\$12.00	1		10	\$120.00	
Adult Programs	Connect with Mindfulness	\$12.00	1		10	\$120.00	
Adult Programs	DIY Silicone Geode Pendant	\$35.00	1		8	\$280.00	
Adult Programs	DIY Silicone Geode Ornament	\$35.00	1		8	\$280.00	
Adult Programs	Holiday Artisan Cocktails	\$33.00	1		15	\$495.00	
Adult Programs	Distiller for a Day: Aging Spirits 101 at Watershed	\$20.00	1		13	\$260.00	
Adult Programs	Autumnal Mixology	\$33.00	1		15	\$495.00	
Adult Programs	All About Autumn Desserts & Cocktails	\$33.00	1		13	\$429.00	
Adult Programs	Taste of the Region: Italian Wines	\$28.00	1		9	\$252.00	
Adult Programs	Ohio Native Plants	\$22.00	1		8	\$176.00	
Adult Programs	Fall Continuing Tennis: Level II+	\$105.00	1		9	\$945.00	
TOTAL ADULT PROGRAM REVENUES						\$88,383.00	

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

SENIOR PROGRAMS

DIVISION	ACCOUNT TITLE	PRICE	UNITS		REVENUES	EXPLANATION
REVENUES						
			Sessions	Participants		
Seniors	Monthly 50+ Luncheons	\$10.00	12	50	\$6,000.00	
Seniors	Silver Sneakers Revenues	\$3.00		11,920	\$35,760.00	\$3 subsidy for each program participant
Seniors	Hatha Yoga	\$10.00	150	10	\$15,000.00	
Seniors	SS EnerChi	\$3.50	100	15	\$5,250.00	
Seniors	SS Classic	\$3.50	200	15	\$10,500.00	
Seniors	SS Yoga	\$3.50	100	15	\$5,250.00	
Seniors	SS Circuit	\$3.50	100	15	\$5,250.00	
Seniors	BOOM	\$3.50	100	13	\$4,550.00	
Seniors	POUND	\$10.00	50	9	\$4,500.00	
Seniors	Beginning Kick Boxing	\$40.00	10	8	\$3,200.00	
Seniors	Subtle Energy Dancing	\$40.00	4	8	\$1,280.00	
Seniors	Pilates Fusion	\$60.00	6	5	\$1,800.00	
Seniors	Qigong	\$60.00	6	9	\$3,240.00	
Seniors	Tai Chi	\$72.00	7	8	\$4,032.00	
Seniors	Meditation Matter Series	\$59.00	1	8	\$472.00	
Seniors	Balance Practice	\$20.00	12	13	\$3,120.00	
Seniors	Matter of Balance Seminar	\$20.00	2	8	\$320.00	
Seniors	Pickleball (Indoors)	\$40.00	6	24	\$5,760.00	
Seniors	Pickleball - Learning the Game	\$40.00	3	24	\$2,880.00	
Seniors	Chair Volleyball	\$2.00	100	12	\$2,400.00	
Seniors	50+ Volleyball	\$2.00	50	12	\$1,200.00	
Seniors	50+ Basketball	\$2.00	100	8	\$1,600.00	
Seniors	Table Tennis	\$35.00	1	10	\$350.00	
Seniors	Euchre	\$25.00	1	16	\$400.00	
Seniors	Chess	\$2.00	100	12	\$2,400.00	
Seniors	Staying Well Nutrition	\$25.00	1	13	\$325.00	
Seniors	Best Nutrition in the Kitchen	\$48.00	10	6	\$2,880.00	
Seniors	Fearless CPR	\$10.00	3	6	\$180.00	
Seniors	Music Lecture Series	\$20.00	10	10	\$2,000.00	
Seniors	Ballroom Dance - Beginners	\$50.00	8	10	\$4,000.00	
Seniors	Ballroom Dance - Intermediate	\$50.00	8	10	\$4,000.00	
Seniors	Zumba Gold	\$50.00	8	10	\$4,000.00	
Seniors	Tap Dance - Beginners	\$50.00	8	10	\$4,000.00	
Seniors	Tap Dance - Experienced	\$50.00	8	10	\$4,000.00	
Seniors	Thursday Line Dance	\$15.00	12	10	\$1,800.00	
Seniors	Friday Line Dance	\$15.00	12	10	\$1,800.00	
Seniors	Salsa Dance	\$50.00	8	10	\$4,000.00	
Seniors	Ballet	\$50.00	8	10	\$4,000.00	
Seniors	Nesting Bird Ball	\$5.00	6	5	\$150.00	
Seniors	Painted Papers	\$25.00	3	6	\$450.00	
Seniors	Card Making	\$20.00	12	10	\$2,400.00	
Seniors	Painted Faces	\$25.00	3	6	\$450.00	
Seniors	Festive Apron	\$20.00	3	3	\$180.00	
Seniors	Altered Books	\$25.00	3	6	\$450.00	
Seniors	Log Cabin Quilted Square	\$25.00	3	2	\$150.00	
Seniors	Watercolor Workshop	\$40.00	12	6	\$2,880.00	
Seniors	Stained Glass & Mosaic Glass Studio	\$25.00	1	4	\$100.00	
Seniors	Woodcarvers	\$25.00	1	10	\$250.00	
Seniors	Intro to Happiness Lecture Series	\$15.00	3	10	\$450.00	
Seniors	American Mah Jongg - Beginners	\$20.00	3	4	\$240.00	
Seniors	Geneology - lecture	\$5.00	12	10	\$600.00	
Seniors	Geneology -hands on computer lab	\$20.00	12	6	\$1,440.00	
Seniors	Thurday History Lectures	\$30.00	7	20	\$4,200.00	
Seniors	Friday History Lectures	\$30.00	7	20	\$4,200.00	
Seniors	Wednesday History Lectures	\$30.00	3	20	\$1,800.00	
Seniors	Everthing But the House	\$5.00	3	10	\$150.00	
Seniors	French Tasting Series	\$20.00	12	6	\$1,440.00	
Seniors	French - Beginners	\$50.00	1	10	\$500.00	
Seniors	Spanish - Beginners	\$50.00	3	10	\$1,500.00	
Seniors	Spanish - Continuing	\$50.00	3	10	\$1,500.00	
Seniors	Spanish - Advanced	\$50.00	3	10	\$1,500.00	
Seniors	Art & Science of Successful Aging	\$20.00	2	13	\$520.00	
Seniors	Singles & Dating	\$10.00	3	10	\$300.00	
Seniors	Dating Online - hands on computer lab	\$20.00	3	6	\$360.00	
Seniors	Mac Computer Classes	\$20.00	24	7	\$3,360.00	
Seniors	iPad Classes	\$20.00	16	10	\$3,200.00	
Seniors	iPhone Classes	\$20.00	16	10	\$3,200.00	
Seniors	Windows 10 Classes	\$20.00	24	6	\$2,880.00	
Seniors	Social Media Classes	\$20.00	12	6	\$1,440.00	
Seniors	Photoshop Classes	\$20.00	12	6	\$1,440.00	
Seniors	Music Lessons	\$60.00	6	5	\$1,800.00	
Seniors	Garden Club	\$5.00	10	6	\$300.00	
Seniors	Tasting Class (Guest Chefs)	\$5.00	12	6	\$360.00	
TOTAL SENIOR PROGRAM REVENUE					\$209,639.00	

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

AQUATICS

DIVISION	ACCOUNT TITLE	PRICE	UNITS	REVENUES	EXPLANATION
REVENUES					
			Sessions	Participants	
Aquatics	Swim Lessons	\$85.00	48	4	\$16,320.00
Aquatics	Aqua Fitness Sessions	\$55.00	24	10	\$13,200.00
Aquatics	Masters Swimming	\$75.00	6	10	\$4,500.00
Adult Programs	Stand Up Paddleboarding 101	\$45.00	3	5	\$945.00
Adult Programs	Aqua Aerobics: Shallow Water Conditioning	\$80.00	4	6	\$2,880.00
Adult Programs	Aqua Aerobics: Deep Water Conditioning	\$80.00	4	6	\$2,880.00
50+ Programs	SilverSplash	\$3.50	100	15	\$7,350.00
50+ Programs	Aqua Aerobics	\$5.00	100	15	\$10,500.00
50+ Programs	Water Walking	\$5.00	100	10	\$7,000.00
50+ Programs	Arthritis Aquatics Classes	\$45.00	8	10	\$5,040.00
TOTAL AQUATICS REVENUES					\$70,615.00

HEALTH & WELLNESS

DIVISION	ACCOUNT TITLE	PRICE	UNITS	REVENUES	EXPLANATION
REVENUES					
Health & Wellness	Gentle Yoga	\$112.00	6	4	\$4,032.00
Health & Wellness	Yoga for Back Health	\$112.00	3	4	\$2,016.00
Health & Wellness	Beginning Hatha Yoga	\$112.00	6	4	\$4,032.00
Health & Wellness	Early AM Tabata Boot Camp: 3 Days/Wk Option	\$100.00	3	6	\$2,700.00
Health & Wellness	Early AM Tabata Boot Camp: 2 Days/Wk Option	\$70.00	3	6	\$1,890.00
Health & Wellness	Late PM Tabata Boot Camp: Wed Night Option	\$35.00	3	6	\$945.00
Health & Wellness	Jacki's Aerobic Dance: 3 Day/Week Option	\$171.00	3	13	\$9,234.00
Health & Wellness	Jacki's Aerobic Dance: 2 Day/Week Option	\$126.00	3	13	\$6,804.00
Health & Wellness	Total Body Workout	\$84.00	6	13	\$9,072.00
Health & Wellness	Muscle Matters for Women	\$72.00	6	10	\$6,048.00
Health & Wellness	REV+FLOW	\$30.00	6	10	\$2,520.00
Health & Wellness	Strength Training with Free Weights	\$90.00	6	10	\$7,560.00
Health & Wellness	REFIT	\$36.00	6	10	\$3,024.00
Health & Wellness	Valentine's Fitness: Feel the Love, Feel the Burn!	\$10.00	1	10	\$140.00
Health & Wellness	Prenatal Yoga	\$112.00	6	4	\$4,032.00
Health & Wellness	Pilates for Beginners	\$36.00	6	4	\$1,296.00
Health & Wellness	Early AM Tabata Boot Camp: 3-Day Option	\$126.00	3	6	\$3,402.00
Health & Wellness	Early AM Tabata Boot Camp: 2-Day Option	\$84.00	3	6	\$2,268.00
Health & Wellness	Late PM Tabata Boot Camp	\$42.00	3	6	\$1,134.00
Health & Wellness	Jacki's Aerobic Dance A: 3 Day/Week Option	\$213.00	3	13	\$11,502.00
Health & Wellness	Jacki's Aerobic Dance A: 2 Day/Week Option	\$130.00	3	13	\$7,020.00
Health & Wellness	FITness Fusion	\$96.00	6	10	\$8,064.00
Health & Wellness	FIT4MOM: Stroller Strides®	\$70.00	3	15	\$4,410.00
Health & Wellness	Yoga for Osteoporosis	\$30.00	1	5	\$210.00
Health & Wellness	Jacki's Aerobic Dance: 3 Days/Wk Option	\$222.00	3	12	\$11,322.00
Health & Wellness	Jacki's Aerobic Dance: 2 Days/Wk Option	\$148.00	3	12	\$7,548.00
Health & Wellness	FIT4MOM: FIT4BABY®	\$70.00	3	8	\$2,310.00
Health & Wellness	FIT4MOM: Body Back® Transformation	\$70.00	3	8	\$2,310.00
TOTAL WELLNESS REVENUES					\$126,845.00

THERAPEUTIC RECREATION

DIVISION	ACCOUNT TITLE	PRICE	UNITS	REVENUES	EXPLANATION
REVENUES					
Therapeutic Recreati	TR Fun Club (Adults w/ DD)	\$10.00	12	6	\$720.00
Therapeutic Recreati	TR Fun Club (Youth w/ DD)	\$10.00	12	6	\$720.00
Therapeutic Recreati	Beyond Barriers (Youth w physical disability)	\$10.00	12	6	\$720.00
Therapeutic Recreati	Aqua Stars (Youth & Young adults)	\$10.00	12	10	\$1,200.00
Therapeutic Recreati	TR Theatre	\$40.00	3	10	\$1,200.00
Therapeutic Recreati	Adaptive Yoga	\$35.00	3	10	\$1,050.00
TOTAL THERAPEUTIC RECREATION REVENUES					\$5,610.00

RENTALS / OTHER

DIVISION	ACCOUNT TITLE	PRICE	UNITS	REVENUES	EXPLANATION
REVENUES					
Rentals / Other	Room Rentals	\$50.00	5	51.5	\$12,875.00 5 hrs of rental per week
Rentals / Other	NR Room Rental	\$65.00	1	51.5	\$3,347.50 1 hour of rental per week
Rentals / Other	Party Rentals	\$150.00	2	12.0	\$3,600.00 2 per month - includes cake, ice cream, activity, and staff for 1-hour
Rentals / Other	NR Party Rentals	\$195.00	1	12.0	\$2,340.00 1 per month - includes cake, ice cream, activity, and staff for 1-hour
Rentals / Other	Gym Rental	\$100.00	5	12.0	\$6,000.00 5 hrs of rental per month
Rentals / Other	NR Gym Rental	\$130.00	1	12.0	\$1,560.00 1 hour rental per month
Rentals / Other	Vending Revenue	\$3.00	15	362	\$16,290.00 15 ppl per day @ \$3 spend
TOTAL RENTALS / OTHER REVENUES					\$46,012.50

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

4.1.2 Expenditures

ADMINISTRATION

ACCOUNT TITLE	BUDGET			EXPLANATION
PERSONNEL SERVICES	units	rate	total	
Community Center Manager	1.00	\$71,237.00	\$71,237.00	
Recreation Manager	0.50	\$71,237.00	\$35,618.50	50% of FT position
Rental Coordinator	1.00	\$63,402.00	\$63,402.00	
Front Desk Coordinator	6,154	\$11.00	\$67,694.00	
PT Front Desk Staff	12,308	\$9.50	\$116,926.00	
PT Child Care / Party Rental Staff	9,267	\$10.00	\$92,670.00	
Insurance			\$50,000.00	\$20K / FT Employee
Employment Expenses			\$76,083.08	Pension 14% and Unemployment/Medicare 3% for FT and PT staff
Total	Personal Services		\$573,630.58	
SUPPLIES				
Stationary & Printed Materials			\$3,000.00	Business cards, stationary, envelopes, cards
Office Supplies			\$25,000.00	
Safety Supplies			\$5,000.00	First aid supplies for center
Other Miscellaneous			\$2,000.00	
Total	Supplies		\$35,000.00	
OTHER SERVICES & CHARGES				
Medical Fees (Drug Tests) / Background Checks			\$5,000.00	
Marketing & Promotions			\$15,000.00	
Security Services			\$5,000.00	Alarm monitoring
Postage			\$3,000.00	
Utilities			\$319,165.00	Estimated at \$3.50 per square foot
Credit Card Fees			\$46,760.64	est. 2% of revenues
Info Systems Maint / Contracts			\$12,000.00	
Software Fees / Contracts			\$4,000.00	
Copier			\$5,000.00	
Other Rental & Leases			\$1,000.00	
Staff Clothing			\$3,000.00	
Staff Training			\$12,500.00	Onboarding, customer service training, CPR/First Aid/AED training
Other Fees & Licenses			\$2,500.00	ASCAP license for music, CPR/First Aid/AED certifications
Special Projects			\$2,000.00	Staff morale/incentives
Party Rental Supplies			\$900.00	cake, ice cream, plates, etc - 36 parties @ \$25
Vending Concessionaire			\$12,217.50	75% of revenue
Total	Other Services		\$449,043.14	
TOTAL EXPENSES			\$1,057,673.72	

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

BUILDING MAINTENANCE

PERSONNEL SERVICES	units	rate	total	
Maintenance Technician	6,154	\$14.00	\$86,156.00	
Building Attendants	6,154	\$9.50	\$58,463.00	
Insurance			\$0.00	\$20K / FT Employee
Additional Employment Expenses			\$24,585.23	Pension 14% and Unemployment/Medicare 3% for FT and PT staff
Total	Personnel Services		\$169,204.23	
SUPPLIES				
Building Materials			\$7,000.00	Paint, Lumber, Nails, Screws, Glues, etc...
Repair Parts			\$10,000.00	Plumbing, Hardware, Electrical, Lighting, etc...
Small Tools & Minor Equip.			\$2,000.00	Misc. and Specialty Tools
Other Maint. Supplies			\$5,000.00	Lubricants, light bulbs, etc.
Safety Supplies			\$1,000.00	Safety Glasses, Gloves, Harness, Radios, etc...
Other Miscellaneous			\$1,000.00	
Total	Supplies		\$26,000.00	
OTHER SERVICES & CHARGES				
Contracted Services (Custodial, Landscaping)			\$125,000.00	
Building Repairs & Maint.			\$15,000.00	Services for HVAC systems, elevator, floor refinishing, etc.
Radio Maintenance			\$500.00	Portable radio repairs / replacement
Equipment Maint. Contract			\$10,000.00	Fire, HVAC, Elevators, Kitchen Equipment
Other Rental & Leases			\$7,000.00	Tool and equipment rentals
Staff Clothing			\$400.00	
Internal Instruction Fees			\$500.00	
Total	Other Services		\$158,400.00	
TOTAL EXPENSES			\$353,604.23	

ADULT PROGRAMS

PERSONNEL SERVICES	units	rate	total	
Recreation Supervisor - Adults	1.00	\$67,204.00	\$67,204.00	
Recreation Supervisor - Sports	0.10	\$67,204.00	\$6,720.40	10% of FT position
PT Gym Attendants	6,154	\$9.50	\$58,463.00	
Insurance			\$22,000.00	\$20K / FT Employee
Employment Expenses			\$22,505.86	Pension 14% and Unemployment/Medicare 3% for FT and PT staff
Total	Personnel Services		\$176,893.26	
SUPPLIES				
Linens and laundry			\$1,000.00	
General Program Supplies			\$8,000.00	
Total	Supplies		\$9,000.00	
OTHER SERVICES & CHARGES				
Contract Instructors			\$88,383.00	60% of Contract Program Revenues
Marketing & Promotions			\$2,000.00	
Staff Clothing			\$500.00	
Total	Other Services		\$90,883.00	
TOTAL EXPENSES			\$276,776.26	

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

AQUATICS

PERSONAL SERVICES	units	rate	total	
Aquatics Manager	0.50	\$71,237.00	\$35,618.50	50% of FT position
Aquatics Coordinator	0.75	\$63,402.00	\$47,551.50	75% of FT position
Assistant Pool Manager	7,055.50	\$12.58	\$88,758.19	
Lifeguards	22,183.63	\$10.75	\$238,473.97	
Swim Instructors	1,210.00	\$11.75	\$14,217.50	swim lessons
Insurance			\$25,000.00	\$20K / FT Employee
Employment Expenses			\$72,185.34	Pension 14% and Unemployment/Medicare 3% for FT and PT staff
Total	Personal Services		\$521,805.00	

SUPPLIES

Building Materials			\$1,500.00	
Repair Parts			\$3,000.00	
Small Tools & Minor Equip.			\$1,500.00	
Chemicals			\$25,000.00	
Other Maint. Supplies			\$3,000.00	
Safety Supplies			\$5,000.00	
Linens / Towels			\$4,000.00	
General Program Supplies			\$8,000.00	
Total	Supplies		\$51,000.00	

OTHER SERVICES & CHARGES

Contract Instructors			\$32,577.00	60% of Contract Revenues
Marketing & Promotions			\$3,000.00	
Equipment Repairs & Maint.			\$12,000.00	
Staff Clothing			\$1,000.00	
Total	Other Services		\$48,577.00	

TOTAL EXPENSES \$621,382.00

SENIORS

PERSONNEL SERVICES	units	rate	total	
Senior Recreation Supervisor	1.00	\$67,204	\$67,204.00	
PT Program Instructors	985.00	\$11.25	\$11,081.25	fitness, dance
Insurance			\$20,000.00	\$20K / FT Employee
Employment Expenses			\$13,308.49	Pension 14% and Unemployment/Medicare 3% for FT and PT staff
Total	Personnel Services		\$111,593.74	

SUPPLIES

Linens / Towels			\$1,500.00	
General Program Supplies			\$8,000.00	
Total	Supplies		\$9,500.00	

OTHER SERVICES & CHARGES

Contract Services			\$43,456.20	
Marketing & Promotions			\$2,000.00	
Staff Clothing			\$500.00	
Total	Other Services		\$45,956.20	

TOTAL EXPENSES \$167,049.94

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ASSUMPTIONS & PRO FORMA

Upper Arlington Community Center Feasibility Study

THERAPEUTIC RECREATION

SUPPLIES

Linens & Laundry		\$500.00	
General Program Supplies		\$500.00	
Other Miscellaneous		\$500.00	
Total	Supplies		\$1,500.00

OTHER SERVICES & CHARGES

Marketing & Promotions		\$500.00	
Contract Instructors		\$3,366.00	60% of Contract Program Revenue
Total	Other Services		\$3,866.00

TOTAL EXPENSES **\$5,366.00**

WELLNESS

PERSONNEL SERVICES	units	rate	total	
Fitness / Wellness Supervisor	1.00	\$67,204.00	\$67,204.00	
PT Program Instructors	155.00	\$11.25	\$1,743.75	
PT Fitness Attendants	6,154.00	\$9.50	\$58,463.00	
Insurance			\$20,000.00	\$20K / FT Employee
Employment Expenses			\$21,659.83	Pension 14% and Unemployment/Medicare 3% for FT and PT staff
Total	Personnel Services		\$169,070.58	

SUPPLIES

Linens & Towels		\$3,000.00	
General Program Supplies		\$8,000.00	
Total	Supplies		\$11,000.00

OTHER SERVICES & CHARGES

Marketing / Promotions		\$2,000.00	
Equipment Maintenance		\$2,000.00	
Staff Clothing		\$1,000.00	
Total	Other Services		\$5,000.00

TOTAL EXPENSES **\$185,070.58**

YOUTH PROGRAMS

PERSONNEL SERVICES	units	rate	total	
Recreation Supervisor - Preschool	0.50	\$67,204	\$33,602.00	50% of FT position
Recreation Supervisor - Youth / Teer	0.50	\$67,204	\$33,602.00	50% of FT position
Recreation Supervisor - Sports	0.24	\$67,204	\$16,128.96	24% of FT position
Part-time Instructors	147.00	\$11.25	\$1,653.75	Dance
Insurance			\$24,800.00	\$20K / FT Employee
Employment Expenses			\$14,447.74	Pension 14% and Unemployment/Medicare 3% for FT and PT staff
Total	Personnel Services		\$124,234.45	

SUPPLIES

Linens & Towels		\$1,500.00	
General Program Supplies		\$12,000.00	
Total	Supplies		\$13,500.00

OTHER SERVICES & CHARGES

Contract Instructors		\$153,934.80	60% of Contract Revenues
Marketing / Promotions		\$3,000.00	
Equipment Maintenance		\$2,000.00	
Staff Clothing		\$1,000.00	
Total	Other Services		\$159,934.80

DRAFT Membership Rates

Membership rate structure based on 2020 market assesment

Membership Type	Rate Type	Resident		Non-Resident		Description
		Monthly	Annual	Monthly	Annual	
Basic Member	Individual	\$ 27.00	\$ 259.00	\$ 35.10	\$ 336.70	Unlimited use of facility during open recreation times Priority registration for most programs / classes (1 wk)
	Couple	\$ 46.00	\$ 442.00	\$ 59.80	\$ 574.60	
	Family of 4	\$ 70.00	\$ 672.00	\$ 91.00	\$ 873.60	
	Senior	\$ 20.00	\$ 192.00	\$ 26.00	\$ 249.60	
Premier Member	Individual	\$ 45.00	\$ 432.00	\$ 58.50	\$ 561.60	Unlimited use of the Facility during all open recreation times Priority registration on most programs/classes (1 wk) Premier member-only extended hours 10 free guest passes Free Child Watch package for children ages 2-12 Drop-in Group Fitness classes package
	Couple	\$ 78.00	\$ 749.00	\$ 101.40	\$ 973.70	
	Family of 4	\$ 119.00	\$ 1,142.00	\$ 154.70	\$ 1,484.60	
	Senior	\$ 34.00	\$ 326.00	\$ 44.20	\$ 423.80	
Senior Social	Senior	-	\$ 48.00	-	\$ 62.40	Access to senior lounge area for social activities
Senior Healthy Lifestyle	Senior	-	\$ 96.00	-	\$ 124.80	Use of full facility during off-peak times
Additional Child	Family	\$ 10.00	\$ 96.00	\$ 13.00	\$ 124.80	Each additional child added to family membership

Preliminary Pro Forma – Full Potential

Assumptions:

- Based on current size, design, partnerships and participation level
- 3% market capture for memberships
- 70% program capacity

Pro Forma Revenues & Expenditures

UPPER ARLINGTON COMMUNITY CENTER

BASELINE: REVENUES AND EXPENDITURES

Revenues	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Passes	\$2,282,644.20	\$2,396,776.41	\$2,492,647.47	\$2,592,353.37	\$2,670,123.97	\$2,750,227.68
Youth Programs	\$388,449.00	\$407,871.45	\$424,186.31	\$441,153.76	\$454,388.37	\$468,020.02
Adult Programs	\$124,665.00	\$130,898.25	\$136,134.18	\$141,579.55	\$145,826.93	\$150,201.74
Seniors	\$296,228.00	\$311,039.40	\$323,480.98	\$336,420.22	\$346,512.82	\$356,908.21
Aquatics	\$85,855.00	\$90,147.75	\$93,753.66	\$97,503.81	\$100,428.92	\$103,441.79
Health & Wellness	\$126,845.00	\$133,187.25	\$138,514.74	\$144,055.33	\$148,376.99	\$152,828.30
Therapeutic Recreation	\$8,070.00	\$8,473.50	\$8,812.44	\$9,164.94	\$9,439.89	\$9,723.08
Rental / Other	\$87,885.00	\$92,279.25	\$95,970.42	\$99,809.24	\$102,803.51	\$105,887.62
Total	\$3,400,641.20	\$3,570,673.26	\$3,713,500.19	\$3,862,040.20	\$3,977,901.40	\$4,097,238.45

Expenditures	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Personnel Services	\$1,846,572.23	\$1,920,435.12	\$1,997,252.53	\$2,077,142.63	\$2,160,228.34	\$2,246,637.47
Supplies	\$173,500.00	\$178,705.00	\$184,066.15	\$189,588.13	\$195,275.78	\$201,134.05
Other Services & Charges	\$1,118,476.62	\$1,163,215.69	\$1,209,744.32	\$1,258,134.09	\$1,308,459.45	\$1,360,797.83
Total	\$3,138,548.86	\$3,262,355.81	\$3,391,063.00	\$3,524,864.85	\$3,663,963.57	\$3,808,569.35

Capital Outlay	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Maintenance Endowment Fund (5% of revenue)	\$170,032.06	\$178,533.66	\$185,675.01	\$193,102.01	\$198,895.07	\$204,861.92
Total	\$170,032.06	\$178,533.66	\$185,675.01	\$193,102.01	\$198,895.07	\$204,861.92

Scholarship Fund	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Scholarships (2% of membership revenue)	\$44,522.54	\$46,748.67	\$48,618.62	\$50,563.36	\$52,080.26	\$53,642.67
Total	\$44,522.54	\$46,748.67	\$48,618.62	\$50,563.36	\$52,080.26	\$53,642.67

Total Gain / Loss (less Maint. Endowment Fund)	\$47,537.74	\$83,035.11	\$88,143.57	\$93,509.97	\$62,962.50	\$30,164.50
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Total Cost Recovery	101%	102%	102%	102%	102%	101%
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Preliminary Pro Forma – with Market Stress Test

Assumptions:

Reductions from Full Potential Proforma:

- 33% in memberships
- 50% daily admission
- 20% program capacity
- 33% - 50% in rentals

Pro Forma Revenues & Expenditures

UPPER ARLINGTON COMMUNITY CENTER

BASELINE: REVENUES AND EXPENDITURES

Revenues	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Passes	\$1,514,569.60	\$1,590,298.08	\$1,653,910.00	\$1,720,066.40	\$1,771,668.40	\$1,824,818.45
Youth Programs	\$276,358.00	\$290,175.90	\$301,782.94	\$313,854.25	\$323,269.88	\$332,967.98
Adult Programs	\$88,383.00	\$92,802.15	\$96,514.24	\$100,374.81	\$103,386.05	\$106,487.63
Seniors	\$209,639.00	\$220,120.95	\$228,925.79	\$238,082.82	\$245,225.30	\$252,582.06
Aquatics	\$70,615.00	\$74,145.75	\$77,111.58	\$80,196.04	\$82,601.92	\$85,079.98
Health & Wellness	\$126,845.00	\$133,187.25	\$138,514.74	\$144,055.33	\$148,376.99	\$152,828.30
Therapeutic Recreation	\$5,610.00	\$5,890.50	\$6,126.12	\$6,371.16	\$6,562.30	\$6,759.17
Rental / Other	\$46,012.50	\$48,313.13	\$50,245.65	\$52,255.48	\$53,823.14	\$55,437.83
Total	\$2,338,032.10	\$2,454,933.71	\$2,553,131.05	\$2,655,256.30	\$2,734,913.98	\$2,816,961.40

Expenditures	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Personnel Services	\$1,846,431.83	\$1,920,289.11	\$1,997,100.67	\$2,076,984.70	\$2,160,064.09	\$2,246,466.65
Supplies	\$156,500.00	\$161,195.00	\$166,030.85	\$171,011.78	\$176,142.13	\$181,426.39
Other Services & Charges	\$961,660.14	\$1,000,126.55	\$1,040,131.61	\$1,081,736.87	\$1,125,006.35	\$1,170,006.60
Total	\$2,964,591.98	\$3,081,610.66	\$3,203,263.13	\$3,329,733.35	\$3,461,212.56	\$3,597,899.65

Capital Outlay	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Maintenance Endowment Fund (5% of revenue)	\$116,901.61	\$122,746.69	\$127,656.55	\$132,762.81	\$136,745.70	\$140,848.07
Total	\$116,901.61	\$122,746.69	\$127,656.55	\$132,762.81	\$136,745.70	\$140,848.07

Scholarship Fund	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Scholarships (2% of membership revenue)	\$29,724.63	\$31,210.86	\$32,459.30	\$33,757.67	\$34,770.40	\$35,813.51
Total	\$29,724.63	\$31,210.86	\$32,459.30	\$33,757.67	\$34,770.40	\$35,813.51

Total Gain / Loss (less Maint. Endowment Fund)	(\$773,186.11)	(\$780,634.50)	(\$810,247.93)	(\$840,997.54)	(\$897,814.68)	(\$957,599.82)
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Total Cost Recovery	75%	76%	76%	76%	75%	75%
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