

APPENDIX F

FINANCIAL SUSTAINABILITY STRATEGY

A critical component of the Corona Parks and Recreation Master Plan was the development of a financial sustainability strategy for recreation services. While not always a component included in a Parks and Recreation Master Plan, the City of Corona opted to include this element in the scope of work to dig more deeply into financial costs of operation and develop strategies to ensure longevity in the system. Over the years, especially in tighter economic times, the City (like many communities in Southern California and throughout the nation) has not had sufficient funds available to refresh and replace amenities and facilities as they age, resulting in a significant backlog of deferred maintenance. The lack of operations funding also has affected the City's ability to provide recreation programs and events, especially where concerns about program affordability have resulted in lower activity fees for residents but higher costs for the City to cover in expenses.

*Cities with high-performing parks and recreation facilities seek out and embrace **responsible financial and service management practices.***

Financial sustainability involves the City: 1) proactively analyzing the cost of doing business; 2) identifying cost savings; 3) seeking out partnerships that have reciprocal benefit; 4) divesting of services that do not align with mission or waste resources; and 5) generating revenues when and where appropriate in order to reinvest in important services and the maintenance of infrastructure, which is often underfunded. Ultimately, this financial sustainability philosophy provides a foundation from which all investment and spending decisions, and funding strategies are built.

Corona's Financial Sustainability Strategy was developed in 2022-23 with guidance from 110%, a consulting firm that works specifically with city departments to refine their park and recreation programming costs of services. The process included defining a baseline measurement of the cost of services, evaluating the balance between tax subsidy and fees/charges, and defining a new fee philosophy for the Corona Community Services Department's funding strategies. As part of this process, 110% worked for more than 50 hours with Community Services Department staff to collect and analyze data and historical information on Department revenues and expenditures and attributing unique expenses to individual services. In addition, 110% led multiple workshops and work sessions with both staff and the Parks and Recreation Commission to discuss the financial sustainability philosophy, service category identification, beneficiary of service identification, the findings from the cost-of-service analysis, and goal setting for the future. Each of these workshops and work sessions served as checkpoints in the process for staff and Commissioners to help define the policy and cost recovery goals shared here.

The Financial Sustainability policy distributes services on a continuum, by service category, to demonstrate the different pricing strategies based on the service having more community-wide benefit versus more individualized benefit. The Financial Sustainability Strategy reflects the City's philosophy of funding services and is intended to be dynamic and change over time based on City resources and priorities.

SERVICE CATEGORIES

To provide a value-neutral analysis of the City's existing programs and costs, City staff organized each service and program currently provided into **Service Categories**. Developing **Service Categories** avoids a structure that lends itself to making cost recovery decisions based upon special interests and individual values. Rather, it creates a responsible baseline for investing taxpayer dollars towards services that provide a general benefit to the larger population and align with the "common good," and encourages more revenue generation from services that have a specialized benefit for a smaller group of individuals.

To that end, rather than organizing programs and services under "like type" service areas (e.g., sports, seniors, aquatics, parks, etc.), Corona's parks and recreation programs and services were recategorized to "like purpose" or service categories. This approach inherently discourages attempts to make cost recovery decisions based upon special interests or social values and helps set the stage for defensible and equitable allocation of subsidies.

Corona's programs and services are organized into the following eight service categories:

1. **Open Access Services** include self-directed activities in parks and park areas which do not include supervision or oversight by staff and/or volunteers. *[Examples include playing in parks or using facilities such as Playgrounds, Splash Pads, Trails, Outdoor Sports Courts, etc.]*
2. **Community Health & Wellbeing Services** provide for the prevention and remediation of life challenges as well as inclusionary access to target audiences. They are designed to assist community members in maintaining their independence and provide resources and referrals to those seeking equitable services. *[Examples include programs such as Senior Nutrition Program, Blood Drives, Vaccine Clinics, Cooling Centers, etc.]*
3. **Everyone Plays Youth Sports** are organized sports programs designed for children and adolescents that emphasize fun, skill development, and participation rather than intense competition. They offer a welcoming environment where children can explore different sports, develop fundamental skills, and enjoy social interaction.
4. **Signature Events** are large-scale events that appeal to a broad portion of the community regardless of age, ability/skill, family composition, etc. and are designed to create a sense of community among the broader Corona population. These events are highly intensive to plan and typically occur on an annual basis. *[Examples include events such as July 4th Celebration, Summer Street Fair, Holiday Tree Lighting, Halloweekend, etc.]*
5. **Drop-In Activities** include self-directed activities that may include staffing, supervision or oversight by staff and/or volunteers. *[Examples include activities such as Billiards, Open Gym, Movie Matinee, Balance & Flexibility Classes, etc.]*
6. **Partnered Specialized Community Events** are designed to heighten community awareness of cultures and/or specific interests. These events are frequently co-sponsored by the City and provided in collaboration with community-based organizations. *[Examples include Cinco de Mayo Celebration, Juneteenth, Day of the Child, Relay for Life, etc.]*

7. **Skill-Based Activities*** include classes and other led and/or instructed activities in which the primary intent is to acquire or learn a skill. *[Examples include Tissue Paper Painting, Pure Joy Basketball Camp, Cartoon Drawing, Line Dancing, etc.]*

**As of 2022, all Skill-Based Activities are associated with Beginning/Intermediate level activities, where the intent is to acquire or learn a skill or advance a basic skill. As Corona continues to analyze services, the City may choose to provide more individualized Intermediate/Advanced Level Activities, which would require adding a new additional service category. More competitive or advanced level activities may be positioned on the service continuum between categories 7 and 8 (see next section).*

8. **Education/Enrichment Services** includes classes, clinics, workshops, and other led/or supervised activities in which the primary intent is to provide life skills development with a focus on education and lifelong learning. *[Examples include Maker Exchange Lessons & Workshops, Play Café, Kids Club After School Program, Preppy K & Kinder Korner, and On the Go Mobile Library Services, etc.]*
9. **Reservations** include space and facility opportunities for exclusive use by an individual or group. *[Examples include Sport Field Reservations, Recreation Facility Reservations, Picnic Shelter Reservations, Library Room Reservations, Theater Reservations, Community Group Concessions Operations, etc.]*

A list of activities associated with each of these service categories, based on the participation data from 2022 and 2023, is included at the end of this document as an attachment.

BENEFICIARY OF SERVICE MODEL

Determining the “beneficiary of services” (i.e., Who is benefiting from the service?) becomes a primary driver in making informed and standardized pricing decisions. Following this concept, Corona Community Services staff and Park and Recreation Commission members collaboratively ranked each service category. The ranking starts with the category aligning most with the definition of “common good” and progresses along the continuum to the category aligning with the definition of “individual benefit” (see Figure F-1). By ranking all service categories in this manner, Corona can identify those services that should receive the greatest subsidy (serving the common good) to those that may receive little to no subsidy (providing individual benefit).

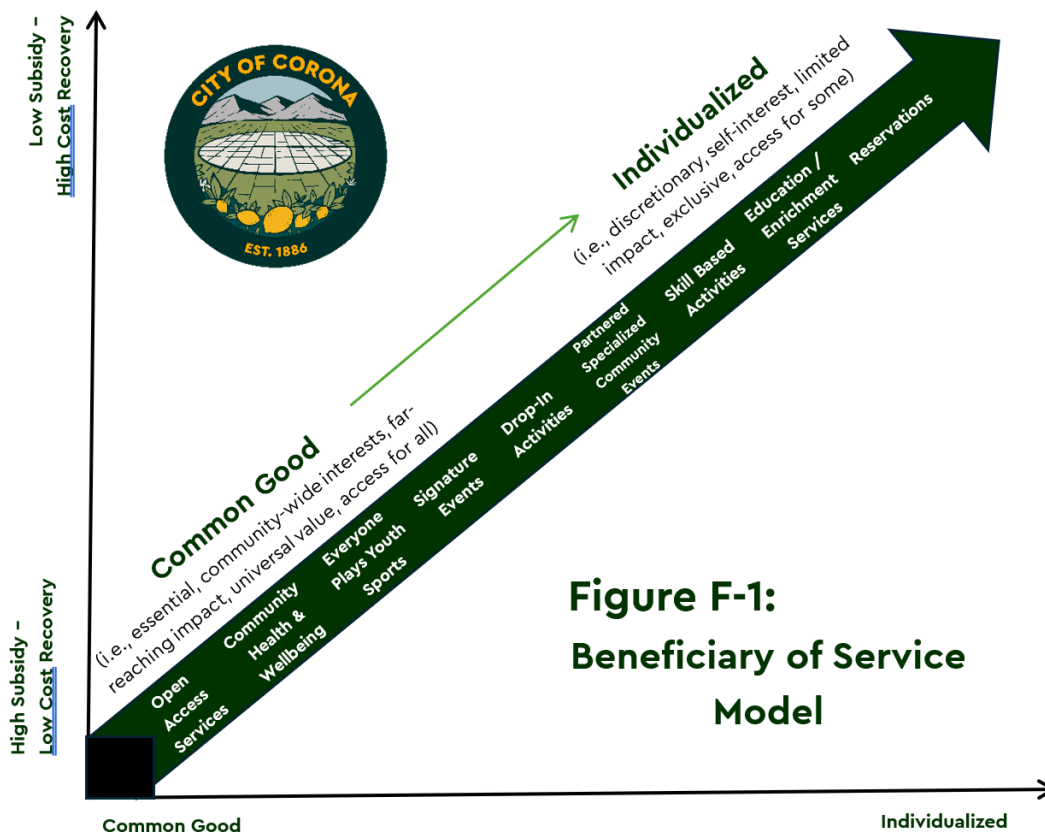
The service category ranking ranges from open access services at the top (providing the highest level of common good) to reservations (providing the highest level of individual benefit):

1. Open Access Services
2. Community Health & Wellbeing Services
3. Everyone Plays Youth Sports
4. Signature Events
5. Drop-In Activities
6. Partnered Specialized Community Events
7. Skill-Based Activities
8. Education/Enrichment Services
9. Reservations

Common Good Services are accessible, of benefit to all in a community, and provide universal value. Essentially, these are services that contribute to the “common good” and can be characterized as essential (“must-haves”), having community-wide interest and far-reaching impacts. Services contribute to greater equity, cultural awareness, and increase community well-being.

Individual Benefit Services provide exclusive specialized benefit to the individual(s) and can include constraints or barriers to access. Essentially, these services benefit the individual more than the community as a whole and can be characterized as discretionary (“nice to have”) with less of a community-wide impact. Individualized services are accessible outside of the system.

Figure F-1:



Note: Service Categories listed above are in order from those perceived to be Common Good Services (#1) to those seen as providing a more Individual Benefit Services (#8) as ranked by Community Services Department staff and Parks and Recreation Commission members.

COST OF SERVICE

Completion of an operational cost-of-service analysis is important to understand the cost of doing business in the provision of parks and recreation, ultimately revealing each service's cost recovery and subsidy investment levels. The analysis factored in operational revenues, direct costs, and indirect costs provided by the that the Community Services Department. These include:

- Operational revenues, including fees and charges, sponsorships, grants, and donations.
- Direct costs, which are expenses associated with the delivery of a service. Without the service, the cost would not exist. These include program materials (e.g., day camp supplies, sports equipment), as well as staff that specifically support or lead the activity.
- Indirect costs, which are expenses that support the delivery of service, but would exist with or without the provision of any one service . These include facility costs, such as utilities, as well as administrative/supervisor level staff costs.

These data were attributed to all services as part of this work, providing several insights that would inform the design and development of the Corona Parks and Recreation Financial Sustainability Strategy.

To complete the analysis, all operational revenues, direct costs, and indirect costs associated with parks and recreation services provided in Corona between January 1, 2021, and November 23, 2022, were reviewed and cataloged into service categories, as indicated in Table F-1.

Table F-1: Cost Recovery Analysis

Service Category	Revenue	Cost (\$)	Cost Recovery
Open Access Services	-	\$4,373,031	0.00%
Community Health & Wellbeing	-	\$93,412	0.00%
Everyone Plays Youth Sports	\$213,924	\$1,728,553	12.38%
Signature Events	\$13,000	\$300,943	4.32%
Drop-In Activities	\$3,500	\$139,517	2.51%
Partnered Specialized Community Events	-	\$22,960	0.00%
Skill Based Activities	\$508,210	\$1,046,462	48.56%
Education / Enrichment Services	\$687,739	\$1,017,549	67.59%
Reservations	\$534,490	\$1,879,079	28.44%
Total	\$1,746,939	\$8,849,993	19.74%

Key insights associated with this analysis include:

1. No revenues are accrued in the following service categories: Open Access, Community Health and Wellbeing, and Partnered Specialized Community Events.
2. Costs for providing Open Access Services (such as maintenance to support park and facility use) accounts for 50 percent of all identified expenditures, leaving the remaining 50 percent distributed amongst all other service categories.
3. While the Reservations service category is considered a highly individualized service as reflected in the Beneficiary of Service model, it is currently performing at 28% average cost recovery (meaning that there is a 72% subsidy for this service category). In many other cities, this category is anticipated to generate revenues (i.e., have a cost recovery rate that is greater than 100%) to account for all expenses and even generate funds to cover long-term facility wear and tear, asset management, or replacement. However, in Corona, it's important to recognize that reservations include sport field reservations for sports league use, room reservations by organizations or individuals, and rentals of facilities such as picnic shelters. While the City considers all of these as reservations, there is a difference in the Beneficiary of Service. (See Attachment 2 at the end of this Appendix for additional context on the Reservations service category and subcategories.)
4. No service category is performing higher than 68% cost recovery, suggesting that parks and recreation in Corona is heavily subsidized and no service category is self-reliant.

Parks and recreation services in Corona are heavily subsidized, and no service category is generating sufficient revenues to meet sustainability goals.

There are many opportunities for Corona to improve its overall cost recovery performance. These include reducing costs, increasing price points, exploring partnerships to reduce duplication of services and use finite financial resources more efficiently, and increasing registrations. Each of these would result in greater revenues.

FINANCIAL SUSTAINABILITY STRATEGY

As Corona continues in its ongoing quest to be responsible stewards of taxpayer dollars and accountable to its residents, a Parks and Recreation Financial Sustainability Strategy is needed to standardize the City's approach to investing subsidies and provide financial parameters to guide future decision making.

As presented in Figure F-2, the near term (five-year) Financial Sustainability Strategy identifies cost recovery/subsidy investment goals for each service category. The following graphic represents Corona's tax use and revenue enhancement strategy for parks and recreation services and activities. This strategy is based on an analysis of industry best practices, along with information gleaned from multiple workshops held with staff and the Parks and Recreation Commission to help define the policy and cost recovery goals.

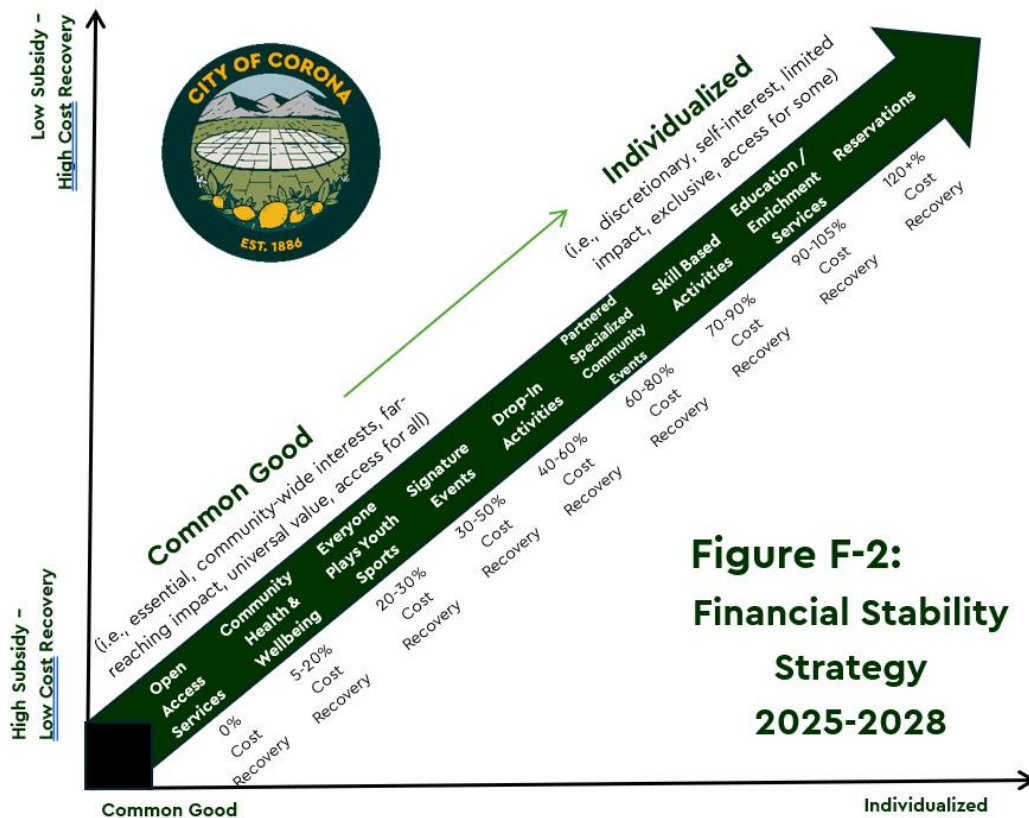


Table F-2 compares the cost recovery analysis to recommended cost recovery goals.

Table F-2: Cost Recovery Analysis

Service Category	Current Cost Recovery	Recommended Cost Recovery
Open Access Services	0.00%	0%
Community Health & Wellbeing	0.00%	5-20%
Everyone Plays Youth Sports	12.38%	20-30%
Signature Events	4.32%	30-50%
Drop-In Activities	2.51%	40-50%
Partnered Specialized Community Events	0.00%	60-80%
Skill Based Activities	48.56%	70-90%
Education / Enrichment Services	67.59%	90-100%
Reservations	28.44%	120%+
Total	19.74%	

The City of Corona's Financial Sustainability Strategy for parks and recreation services includes cost recovery/subsidy investment goal recommendations based upon review of findings related to the current assessment of operations (the cost-of-service analysis) and projected conditions in the future. The following factors were also considered:

- Corona's Parks and Recreation programs have a large gap between anticipated revenues and expenditures.
- Corona Parks and Recreation programs and operations are heavily reliant on the City's general fund.
- Under the current cost recovery and operations model, growth in programming and/or services will compound the impact of the funding gap.
- Corona recognizes the benefit of a funding philosophy that focuses greater taxpayer investment to services that benefit the common good, and higher cost recovery expectations for those services deemed to be exclusive and more individualized (serving fewer people).
- Ongoing community expectations for quality service delivery will require increasing investments in order to maintain high levels of service (programs, facilities, parks).
- By expecting higher cost recovery performance on behalf of exclusive/individualized services, Corona is positioned to invest more taxpayer resources in services that impact the common good as well as position itself to sustain higher levels of service.

These factors are especially important in Corona given the amount of deferred recreation facility maintenance as well as the advanced age of several of its indoor community centers and recreation facilities. Even where affordability is a concern for residents in the city, the better approach is to set fees based on the full targeted cost recovery rate and use scholarships, credits for volunteerism, fee waivers, or similar measures to ensure programs are affordable for those in need.

RECOMMENDATIONS

A Financial Sustainability Strategy is not a one-time endeavor. To implement the strategy effectively, the following recommendations provide an action plan for continued evaluation and to support future decision making.

These steps are important for Corona, especially as the City emerges from pandemic-influenced participation levels and brings new or renovated parks and facilities online. New major facilities, such as community centers, aquatic facilities, and event venues, are often more highly subsidized in the first years of operations. The City of Corona should adjust fees for services before renovating City Park to ensure the Community Services Department can support the new facilities, programs, and services that are anticipated to be added.

ACTION 1: ANALYZE SERVICES

Moving forward, Corona can use the cost recovery analysis as the scaffolding to further analyze services, costs, and the performance of individual service categories, as well as activities within each service category. For example, the City may want to distinguish between introductory/recreational and

advanced/competitive skill-based activities. It may separate the seasonal reservation of recreation facilities by non-profits and community organizations from the more individualized, one-time facility rentals. (Additional detail on the Reservations Service Category is provided in Attachment 2.)

Starting with a small sampling of services, an analysis of existing recreation services and delivery practices should be conducted, using the framework of the Financial Sustainability Strategy. This review should include characterization of the service including but not limited to the following six factors:

1. The service area to which the service belongs (e.g., parks, aquatics, sports)
2. The service category to which the service belongs (e.g., community health and wellbeing)
3. Three-to-five-year participation trends
4. Cost recovery/subsidy investment performance level in comparison to cost recovery/subsidy investment goals (per the Financial Sustainability Strategy)
5. Identification of like providers (including number of providers)
6. The quality of service (levels of service including staff resources and competencies, facility quality, etc.)

A thoughtful analysis including review of service characteristics and performance indicators such as those outlined above will provide insights and guidance specific to service provision and investments moving forward. Key service delivery strategies to consider will be (1) where it may make sense to explore partnerships if duplication exists, and (2) where there may be opportunities to divest and redistribute resources in order to close service gaps or reinvest saved resources into the larger park and recreation system (e.g., infrastructure investment).

Recommended focus areas for preliminary analysis include senior center services, reservations, and those services that are furthest from their cost recovery/subsidy investment goals (per the results of the cost-of-service analysis completed as part of the Financial Sustainability Strategy development).

A thorough analysis of Corona's current recreation services and fee adjustments should be made to increase programming efficiency and effectiveness before new services are added.

Until a thorough analysis of Corona's current recreation service menu has been conducted for efficiency and effectiveness, there should be no new services added to the service menu (*exception: services that are intentionally designed to influence community inequities*). As the City embarks on developing a new, purpose-built community center at City Park, the City should look for opportunities to consolidate existing programs and services at this new facility and consider re-purposing underperforming and inefficient facilities where programs are currently housed, or leasing these spaces out to other entities.

ACTION 2: EVALUATE EXISTING AND PURSUE NEW PARTNERSHIP OPPORTUNITIES

Partnerships are advantageous collaborations that position both Corona as well as participating partner organization(s) to efficiently utilize resources leading to cost effective and efficient service delivery, bridging of markets, reductions in duplication of services and fragmentation of resources, and cooperative capital development and/or improvements.

Partnerships are strategic ways for the Community Services Department to leverage and share resources – if there are reciprocal benefits and mutual contributions for the City and its partners.

A reciprocal benefit should be a condition for the City to enter into a partnership agreement. To prevent Corona from simply becoming a granting body to any organization, the City and its partner identify the value of the mutual contributions brought forth to the agreement and arrangement. There will be equal value and benefit to each organization resulting from any partnership ensuring that the City is receiving fair and just value on behalf of taxpayers in return for any resource investment and commitment.

ACTION 3: IMPLEMENT STRATEGIC PRICING

Corona regularly conducts a citywide fee study to determine pricing for programs and services across all City Departments. A fee study is currently underway as of 2023. For parks and recreation programming, the principal method for establishing service fees should be cost recovery pricing, which is defined as determining a fee based on established cost recovery goals. Other pricing methods may be utilized by the City; however, any strategy or method used will ultimately require that cost recovery goals or subsidy allocation expectations be met per the Financial Sustainability Strategy. Common alternative pricing methods include the following options which can be used based upon market behaviors, other service providers, and various relevant considerations:

- *Market (demand-based) pricing* results in pricing based on demand for a service or what the target market is willing to pay for a service. The private and commercial sectors commonly utilize this strategy. One consideration for establishing a market rate fee is determined by identifying all providers of an identical service (i.e., private sector providers, other municipalities, etc.), and setting the highest fee. Another consideration is setting the fee at the highest level the market will bear.
- *Competitive pricing* establishes prices based on what similar service providers or close proximity competitors are charging for services. One consideration for establishing a competitive fee is determined by identifying all providers of an identical or similar service (i.e., private sector providers, other municipalities, etc.), and setting the mid-point or lowest fee. The competitive pricing method can be used to cross-check against proposed pricing that would result from application of the cost recovery method, particularly with regards to salaries or in activities where there is a high level of market competition.
- *Value-based pricing* is a pricing strategy in which the price of a product or a service is decided on the basis of perceived value or benefit it can provide to a customer. Value based pricing is more evident in

places or markets where exclusive products are offered that offer more value than the generic or standard products.

- *Penetration pricing* has the aim of attracting customers by offering lower prices on services. While many may use this technique to draw attention away from the competition, penetration pricing often results in lost revenue and higher subsidy requirements. Over time, however, an increased awareness of the service may drive revenues and help organizations differentiate themselves from others. After sufficiently penetrating a market, organizations should consider raising prices to better reflect the state of their position within the market.
- *Premium pricing* establishes prices higher than that of the competition. Premium pricing is often most effective in the early days of a service's life cycle, and ideal for organizations that offer unique services. Because customers need to perceive products and services as being worth a higher price tag, an organization must work hard to create a value perception.
- *Bundle pricing* allows for the sale of multiple services for a lower rate than customers would pay if they purchased each service individually. Bundling can be an effective way of selling services that are poor performers and can also increase the value perception in the eyes of customers - essentially giving them something for a reduced rate.
- *Differential/Dynamic pricing* follows the "law of demand" by supporting a key pricing principle: some customers are willing to pay more than others. Differential pricing is the strategy of selling the *same* service to *different* customers at *different* prices. Differential pricing enables organizations to "profit" from their customers' unique valuations (e.g., Prime time or surge pricing).

In the event a service category's cost recovery/subsidy investment goal is higher than current cost recovery performance, prices may need to be raised incrementally in accord with market acceptance to optimize revenue generation. However, if a fee increase is not acceptable (e.g., if there is too much competition in the market), the City may consider other options such as modifying the service to diversify or identifying other partners to provide the service.

In the event a cost recovery/subsidy investment goal is less than the current level of recovery, the established fee may remain the same to ensure that there is no loss of revenue or negative impact on the City's financial condition.

If a service category's (or facility's) cost recovery goal is higher than its current performance and fee increases are required, prices should be raised incrementally based on market conditions. If the market does not support the fee increase, the City may want to discontinue the service (or repurpose the facility) to be able to sustain funding for other programs and services.

ACTION 4: ADOPT SUCCESS METRICS

Success metrics should be used as a means to evaluate whether or not each service is in compliance with established cost recovery/subsidy investment goals (as indicated Figure F-2: Financial Sustainability Strategy), as well as other efficiencies and intended outcomes. Examples of success metrics include:

1. Financial Viability: a service must meet its minimum tax dollar investment/ cost recovery goal as noted on the Financial Sustainability Strategy Continuum.
2. Operational Efficiency: services should meet 75% or more of capacity (maximum) or realize a minimum increase of 10% usage during each service cycle to ensure efficiency of resource investment (*excluding events where capacity is difficult to establish*).
3. Participant/Customer Satisfaction: overall participant (customer) satisfaction must meet a minimum of 85% satisfaction or higher (*per user surveys and evaluations*).
4. Participant/Customer Impact: alignment with the vision and community values outlined in the Parks and Recreation Master Plan, as well as impact on social connections, increases in activity levels, impacts on quality of life, etc. (*per user surveys and evaluations*).

In the event any/all success metrics are not being met, many strategies can be considered to address the gaps between existing cost recovery performance and cost recovery/subsidy investment goals per the Financial Sustainability Strategy:

1. Analyze success metrics for services not meeting their cost recovery/subsidy investment goal.
2. Analyze direct and indirect costs of providing service.
 - a. Identify cost reduction opportunities and implement.
3. Suggest market increase commensurate with cost recovery/subsidy investment goal.
 - a. Conduct market analysis of service.
4. Identify opportunities for capturing larger markets and more participation/registration.
5. Identify potential sponsorship, donation, or pay-it-forward opportunities.
6. Identify potential partnership opportunities to continue to provide a service. In collaboration with another provider, reduce impacts on City resources, avoid unnecessary duplication of service, and responsibly utilize finite taxpayer resources (subsidies).
7. If services do not satisfy success metrics, discontinue the service at the end of a four-year strategy term or sooner.

ACTION 5: UPDATE AND REFINE FINANCIAL SUSTAINABILITY STRATEGY

While the recommended Financial Sustainability Strategy represents a five-year plan, service category cost recovery performance should be reviewed annually, and subsidy (tax dollar) investment goals should be analyzed and updated at least every five years or more frequently as necessary. In addition, as the City begins to implement this policy, it may want to refine some of these cost categories.

ACTION 6: CONSIDER OPPORTUNITIES FOR RE-INVESTMENT

As revenues increase through application of the cost recovery goals, the City may begin to decrease demands on taxpayer resources (alleviating pressure on the General Fund). New revenues may ultimately lead to opportunities for greater operational investment in the park system such as heightened asset/infrastructure maintenance, the addition of new staff to increase or diversify programs offered, or the ability to offer more scholarships for at-risk populations. To a lesser extent, it may also lead to a greater investment in capital improvements, such facility renovations and repairs, the addition of new amenities (including recreation features, shade, and trees), or the development of new parkland.

ATTACHMENT 1: ACTIVITIES BY SERVICE CATEGORY

The following programs and activities were included in this analysis. These are summarized below under each service category.

Community Health & Wellbeing

Blood Pressure Screening (2x a month/2 hours)
 Brown Bag (Monthly / 4 hours)
 Food Commodity 60yrs+ (Monthly / 4 hours)
 Food Pantry (Quarterly) (Quarterly / 1 hour)
 Glucose Testing (1x a month 1 hour)
 HICAP (1x a month/ by appt.)
 Legal Services (1x a month/ 6 hours)
 Sight Seekers (1x monthly/ 3 hours)
 Socializing (Daily/ 42.5 (week))
 Tax Prep (During tax season hrs vary)

Drop-In Activities

Balance & Flexibility (1x a week/ 1 hour)
 Billiards (Daily/ 42.5 (week))
 Movie Matinee (2x a week/ 6 hours)
 Open Gym
 Open Gym - Senior Center (Daily 42.5 (week))

Education / Enrichment Services

Adventure Camp
 Birthday Celebration (1x a month 1 hour)
 Computer Class (2x a month 2 hours)
 Hispanic Social Group (1x week/ 4 hours)
 Hooray For Pre-K Academy
 Illusions of Living (1x a week/ 4 hours)
 Kids Club
 Kinder Korner
 Kinder Prep
 Mixed Media (2x a month/ 6 hours)
 Photography Club (1x a month/ 3 hours)
 Preppy K
 Presentations (Every Wed. 1 hour)
 Senior On The Go (1x Monthly / 2 hours)

Everyone Plays Youth Sports

Open Access Services

Basketball Courts - Open Access
City Park Pool (Closed)
Open Computer (Daily 42.5 (week))
Parks & Trails - Open Access
Splash Pad - Open Access

Reservations

Activity Room 1 – 6 at VAC
Activity Room A – C at CCC
Auburndale Pool
Ballfields (various parks)
Banquet Room - CCC
Basketball Courts (various parks)
City Hall Front Lawn
City Hall Parking Lot
City Hall South Lawn
City Park Pool (no longer in service)
Classroom – Brentwood
Conference Room – CCC
Council Chambers
FAM Community Room (Library)
Fiesta Bandshell at City Park
Fitness Room – Civic Center Gym
Fitness Studio - CCC
Game Room – CCC
General Use Fields (various parks)
Gym - CCC
Gym – Civic Center
High Desert Room (Library)
Historic Civic Center Theatre
Historic Community Room
Kitchen - CCC
Lobby - CCC
Meeting Room – Civic Center Gym
Multi-Purpose Room (MPR) – City Hall
North Room – Auburndale
Outdoor Stage and Lawn – CCC
Parking Lot & Field at City Park
Pickleball Courts
Picnic Areas and Shelters

Pool Rental from Swim Team (Crocs)
 River Road Community Center - YMCA Lease
 Soccer Fields (various parks)
 Softball Fields (various parks)
 South Room – Auburndale
 Splash Pads (various parks)
 Teen Room – Civic Center Gym
 Tennis Courts (various parks)
 Upper Field – Promenade Park
 Victoria Main Room
 Victoria North Room
 Victoria South Room
 Visual Arts Room – CCC

Signature Events

Arbor Day
 Halloweekend
 Holiday Lighting
 July 4th
 Night Market
 Summer Concerts (4)

Skill-Based Activities

Adult Figure Skating
 Adult Small Group Tennis Clinic
 Advanced Ballet
 Aikido
 All American Karate
 American Karate for Adults
 American Karate for Kids
 American Karate for Pee Wees
 Anime Art Camp
 Anime Cartoon Art Workshop
 Aquatics Rev
 Art Fun For Kids - CA Foundation for the Performing Arts
 Arthritis Exercise (2x a week/ 2 hours)
 Ballet Folklorico
 Bingo (2x a week/ 3 hours)
 Bitcoin 101: Intro to Cryptocurrency
 Boost Training
 Bricks 4 Kidz
 Bridge (2x a week/ 4 hours)
 Build-A-Bot

Card Club (1x week/ 4 hours)
Circle City Flag Football
Circle City Softball
Circle City Youth Basketball
Circle City Youth Indoor Soccer
Circle City Youth Sports Camp
Circle City Youth Sports Classes
Computer Coding Camp
Country Line Dance
Craft Class (bi-monthly/ 3 hours)
CYSC AllStars Cheerleading
East Coast Swing & 4 Count Swing
Finance 101
Gentle Level Yoga
Group Guitar
Group Keyboard
Group Ukulele
Instructional Volleyball Skills & Games
Intermediate Anime Drawing
Intro to Cartoon Drawing
Intro to Computer Coding
Intro to Gymnastics
Intro to Hockey
Intro to Olympic Fencing - Teen & Adult
Intro to Olympic Fencing
Intro to Track & Field
Introduction to Anime Drawing
Irish Dance
Jammin' Gymnasts
Jewels Gymnastics
Jr. LEGO
Jr. Tennis Academy for Beginners
Jr. Tennis Academy Intermediate/Advanced
Juicing 101 for Teens
Karate Day Camp
Kartwheel-N-Kids
Kids 'N Canvas
King's Court - Adult Basketball
Knit-Crochet (1x week/ 4 hours)
Krav Maga
Learn Olympic Fencing Camp
LEGO Engineering
Line Dance (2 a week/ 3 hours)

Longevity Stick (2x a week/ 2 hours)
Music Around The world (1x Monthly/ 3 hours)
Musical Munchkins
Nutrition Class (3 classes/ 3 hours)
OC Dance Productions
Pee Wee Tennis
Pickleball
Pilates Infused Core & Functional Strength
Pilates (1x a week/ 1 hour)
Play-Well TEKnologies: LEGO
Pre-Combo I (Ballet & Tap)
Pure Joy Basketball Academy
Pure Joy Basketball Camp
Quilting (2x a week/ 6 hours)
Resistant Band (2x a week/ 2 hours)
Restorative Deep Stretch Yoga
Roblox Studio Lab
Salsa, Merengue & Bachata
Stronger Chair (1x a week/ 1 hour)
Tai Chi Exercise
TriFytt - Monday Biddy T-Ball
TriFytt - MultiSport
TriFytt - Soccer
TriFytt - Sports Camps
TriFytt - T-Ball
Tumble Bugs
Video Game Design
Video Game Design with Scratch
Video Gamer Camp
Virtual STEAM Club
Voice Overs... Now is Your Time
Volleyball Lessons
Watercolors and Pastels - CA Foundation for the Performing Arts
Women's Exercise (1x a week/ 1 hour)
Women's Self-Defense Workshop (Women's Self-Defense)
Yin Yoga
Yoga (2x a week/ 4 hours)
Zumba (2x a week/ 2 hours)

ATTACHMENT 2: RESERVATIONS SERVICE CATEGORY DETAIL

The Reservations Service Category includes different types of reservations and rentals, as outlined in Table F2-1. These include meeting room rentals, picnic shelter and facility rentals, and rentals of fields. Each of these reservation categories has vastly different total costs, revenues, and ultimately cost recovery percentages. Between January 2022 and November 2023, the City's largest subsidies within the Reservations Service Category were for Ballfields (30% of the total reservation subsidy) and Soccer Fields (29% of the total reservation subsidy) for a cumulative subsidy of \$790,000 over the two-year period.

Table F2-1: Reservations - Subcategories

Reservation Subcategory	Cost Recovery %	% of Reservations Subcategory Total \$ Subsidy
Auburndale Community Center (Pool and Rooms)	7%	6%
Ballfields (various parks)	26%	30%
Basketball Courts (outdoor)	1%	1%
Brentwood Community Center	0%	6%
Circle City Center	53%	6%
City Hall Parking Lot	0%	0%
City Park Pool, Bandshell, and parking lot/field	20%	1%
Civic Center Gym and Meeting Rooms	66%	2%
Corona Public Library Meeting Rooms	72%	1%
General Use Fields (various parks)	243%	0%
Historic Civic Center	177%	-2%*
Pickleball/Tennis Courts (various parks)	3%	0%
Picnics & Shelters (various parks)	87%	1%
Pool Rental - Swim Team	466%	-1%*
Soccer Fields (various parks)	18%	29%
Splash Pad (various parks)	1%	5%
Vicentia Activity Center	6%	9%
YMCA Lease (River Road Community Center)	0%	5%
Total	28%	100%

**Note: A negative total subsidy percent reflects a subcategory that is not subsidized (i.e., the cost of providing the service is less than the revenue received for the service).*

Ballfields and Soccer Fields had a cost recovery percentage of 26% and 18%, respectively; while Picnics & Shelters had an average cost recovery percentage of 87%. Moving forward, Corona should continue to analyze individual items with low-cost recovery percentages and determine if changes should be made. If particular sites have circumstances that justify a short-term lower cost recovery rate (is the City, for example, looking to draw more people to an underutilized park), or if there are higher costs associated with that particular park, additional pricing options may be warranted.