

## STAFF REPORT

**DATE:** November 30, 2010  
**TO:** City Council  
**FROM:** Elvia Garcia-Ayala, Community Services Director  
Christine Helweg, Community Services Superintendent

**SUBJECT:** Proposed Recreation Program Fees and Cost Recovery for FY2011/12

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### **Recommendation**

Approve Resolution Establishing Fees for Recreation Activities and Programs for 2011/12 Through the Community Services Department, as shown in **Attachment B**, for implementation in fiscal year 2011/12 per the approved Recreation Activities Cost Recovery Policy.

Attachment E to this report is a memo transmitting a recommendation from the Finance and Budget Commission stemming from their meeting of November 8, 2010 wherein they reviewed the proposed fees. The recommendation proposes processes and procedures to be utilized in the commission review process for cost recovery in the establishment of recreation program fees. Community Services staff has not yet had an opportunity to fully analyze this recommendation, nor will the Recreation and Park Commission be able to discuss it before City Council consideration on November 16, 2010.

Staff recommends City Council direct staff to consider the Finance and Budget Commission recommendation in the context of review of the Recreation Activities Cost Recovery Policy during next year's fee development process, to include analysis by the Recreation and Park Commission and a possible joint meeting with the Finance Budget Commission. Staff will return to Council with an update.

### **Fiscal Impact**

The Recreation Activities Cost Recovery policy is aimed at reviewing costs and expenses for each city recreation program. New program fees are established annually based upon their level of community and/or individual benefit, and seek to recover their respective level of costs while maintaining fees at reasonable levels. By increasing fees and making expenditure adjustments in compliance with the Recreation Activities Cost Recovery Policy, the cumulative budget for recreation programs is designed to absorb annual department wide human resource and operating increases without significantly increasing the General Fund subsidy level.

Total revenues collected for recreation programs are anticipated to be \$1,702,529 and total expenditures to be \$2,514,576, thus having an initial cost recovery level set at 67.71%. As demonstrated later in this report, staff does anticipate this percentage to increase to 70-80% as seasonal program modifications are made.

Additionally, the proposed fees for recreation programs are anticipated to decrease the General Fund subsidy by an additional \$3,134 if current programming trends remain on track. It is important to note that although recreation programs have made significant strides in reducing their General Fund subsidy level, staff believes that many of the recreation programs have reached a market “ceiling” in which program fees must level off. If program fees continue to rise at the same pace as in previous years, the end result will be a significant loss in revenue due to insufficient enrollment, yet there will not be a comparative expenditure reduction due to fixed program/division/department costs that would still be incurred. Residents are increasingly communicating the financial strain through customer comments, and are showing signs that they are unable to keep pace with rising program fees that have been steadily increased for the past five years.

**Background**

Each year recreation program fees for the upcoming fiscal year are approved in the fall in order to meet publication deadlines for the summer brochure. These fees are based on the Recreation Activities Cost Recovery Policy (**Attachment D**) which was adopted by the City Council in November of 2005 and implemented beginning summer of 2006. The Recreation Activities Cost Recovery policy was designed to achieve the following two goals:

1. To meet the minimum cost recovery for an assigned level for each recreation activity based upon reasonable fee increases and/or decreased expenditures. The designated cost recovery levels for each activity are outlined in the following chart:

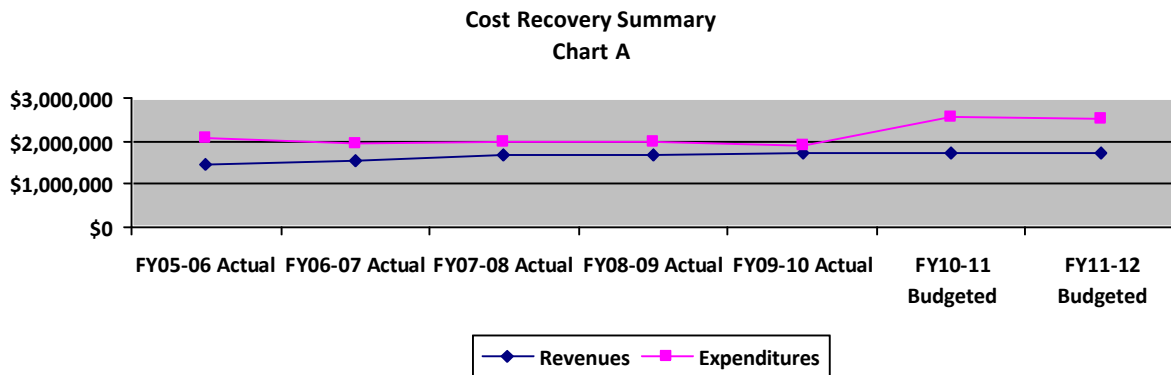
<b><i>Level</i></b>	<b><i>Minimum Recovery By Activity</i></b> (The cost recovery percentages are for each activity to achieve independently)	<b><i>Target Recovery by Level</i></b> (The cost recovery percentages are achieved collectively by category level)
<i>1</i>	<i>No Minimum</i>	<i>No Target %</i>
<i>1.5</i>	<i>50% Variable Costs</i>	<i>Not to exceed \$13,000 subsidy</i>
<i>2</i>	<i>100% Variable Costs</i>	<i>25% Fixed Program Costs</i>
<i>3</i>	<i>75% Fixed Program Costs</i>	<i>25% Fixed Division Costs</i>
<i>4</i>	<i>50% Fixed Division Costs</i>	<i>25% Facility/Department Costs</i>
<i>5</i>	<i>100% Fixed Division Costs</i>	<i>100% Facility/Department Costs</i>

2. To reduce the General Fund subsidy by a minimum of \$200,000 by the end of FY07-08, without creating unintended outcomes such as dramatically decreasing participation, excessively pricing a program with community benefit, focusing only on those programs that generate the most revenue, and to maintain the net savings to the City in future years.

Due to a variety of unforeseen variables, including consecutive years of minimum wage increases for temporary part-time employees, the downturn in the economy, sky-rocketing fuel and food costs, and decreased participation levels in some programs, the \$200,000 reduction was not achieved in the initial two-year period, but rather achieved during the third year of the policy’s implementation (FY08-09). Recreation programs continue to refine their fees and expenditures, and are continuing to decrease their reliance on the General Fund with each new

fiscal budget. Since FY08-09, the recreation programs have achieved an additional \$25,165 savings for the General Fund, over and above what was originally asked by the City Council.

The chart below provides a comparison of actual program revenues and expenditure data since the implementation of the policy. As one can see, the disparity between program revenues and expenditures has narrowed with each new budget year based upon Year End Financial Reports prepared by the Finance Department. Program staff does anticipate that the gap between revenues and expenditures during FY10-11 and FY11-12 will continue to narrow as in previous years, as seasonal program modifications are made based upon enrollment projections and actual registration figures.



As demonstrated in **Table B**, a comparison of actual program participation data for the past five summer seasons shows a 10% decline in program enrollments as compared to previous years. Program staff utilize the summer season for comparative basis as the bulk of the programming occurs during this three month period. In comparing program enrollment from the summer of 2006 to this most recent summer, one can see that the total number of enrollees for 2010 is at its lowest level in the past five years, with almost 1,000 fewer participants attending summer programs. Program staff believes that this is a direct result of the consistent rise in program fees, combined with the poor economy, and the choice to attend neighboring city/regional programs which have lower or more competitive pricing structures.

**Summer Enrollment and Registration Revenues  
Table B**

Recreation Programs	Summer 2006	Summer 2007	Summer 2008	Summer 2009	Summer 2010
Total # of classes with enrollments	898	929	862	877	813
Total # of enrollees	9,201	9,142	9,299	8,721	8,294
Total # of individuals on waiting lists	899	777	548	289	296
Total amount paid for all programs	\$704,548	\$766,617	\$832,989	\$846,847	\$804,037

All proposed recreation program fees have been reviewed and approved unanimously by the Recreation and Park Commission at their regular meeting of October 21, 2010. Additionally, staff has made a presentation on the proposed recreation program fees to the Finance and Budget Commission on Monday, November 8, 2010. Attachment E is a summary of the Commission's position and comments. Additional information as a result of the Finance and Budget Commission meeting will be shared with the City Council during the staff's presentation of this item on November 16, 2010.

### **Analysis**

*Current Programming Trends* - Recent enrollment and revenue reports that compare the number of enrolled participants and the revenue collected to date are showing some emerging trends for recreation programs that are of concern to program staff. In spring 2009, initial summer registration figures were slightly lower than the previous fiscal year, although not significantly alarming to staff given the state of the economy at that time. Despite the slightly lower revenues collected during the early registration period, the overall summer registration was fairly comparable, and program expenditures were adjusted accordingly to ensure there was no increase to the General Fund subsidy during FY09-10.

In spring 2010, however, staff saw this trend continue and become even more pronounced throughout the summer registration period. Unlike in years past, individuals and families appeared to be choosing to register for programs a few weeks at a time rather than making program reservations for the entire summer, thus increasing the likelihood of programs being cancelled due to insufficient registration. This delayed registration also resulted in some logistical issues for some programming, such as scheduling and hiring of seasonal aquatic/camp staff (something that is generally completed in early spring).

Staff does consider a significant portion of this past summer's late enrollment/registration a direct result of the economic challenges that are facing many Davis households today. Paying in advance for the entire summer activities, sometimes for multiple children, is proving to be more of a financial hardship than some families can bear. Program staff does anticipate this enrollment trend continuing until such time as the economy can begin showing signs of improvement, and one that is not limited to the summer season, but something that the City will experience year-round.

A second enrollment trend that has been emerging is the decreasing interest in half-day activities. Enrollment figures are indicating that families are choosing to register their children in full day camps/programs, over the half-day programs. Staff feels that with the increasing frequency of dual-income households and more demanding work schedules, many families utilized the full day summer programs to fulfill a childcare need, rather than just an enrichment need. Recent household registration data reports indicate a growing number of young children residing in east Davis. This information was confirmed by this past summer's enrollment figures for the Rainbow Summer Slide Hill Camp program. Camp capacity remained at its maximum throughout the entire summer, with an ongoing waitlist. Based upon these two enrollment trends, staff is exploring how to potentially expand available programming in East Davis for the 2011 summer season.

In addition to the declining interest in half-day programs, staff has identified a decline in smaller-scale special event programs as well. Special events such as Winter Workshop, St. Patty's Day at the Gym and Saturday Evenings Out are casualties of this trend. Many of our families are having to make a choice between activities, and are seeking the best combination of price, service, schedule and convenience that meet their needs. For example, preschool gymnastic classes increased in enrollment from 476 children in summer 2009 to 535 children in summer of 2010. Ongoing classes that provide skill building, rather than one-time "for fun" activities are experiencing an increase in participation despite the difficult economic times.

The last notable programming trend identified by staff is the need for increased programming for the younger teen population. This past summer, the Recreation Division did experience a decrease in special needs inclusion requests for children with disabilities, however, there was an increase and interest for programming targeted at teens with disabilities. Alternative Recreation teen activities increased from 9 teens enrolled in summer 2009, to 49 teens enrolled in summer 2010. Program staff also identified an increased interest in teen summer employment. The Camp Putah Volunteer program, Recreation Leader in Training course, Aide Mentor Camp, and Junior Guard Camp (all focused in training youth/teens for future employment) remained popular and at full capacity.

*Programming Challenges* - The most difficult challenge for programming staff at this time is balancing the need for fiscal responsibility while maintaining the variety of program offerings that enhance the quality of life that Davis residents have come to expect. As fiscal pressures continue throughout the City and within the broader community, this tenuous balance is increasingly becoming more difficult to manage. During the last two years, staff began evaluating all aspects of program operations and implemented numerous strategies to reduce expenditures and operational costs including consolidation of staff duties, changes in staff to participant ratios resulting in part-time staffing reductions, city-wide staff furloughs, severe reductions in marketing funds and staff training and travel, and continued deferral of non-health and safety related equipment replacement and upgrades. Program staff is having difficulty balancing the demands and interests of program participants with the availability of existing resources.

Program staff recognizes the need for fiscal prudence, however, recreation programs fulfill an ongoing need in the community that in some cases cannot be filled by any other entity. If program fees continue to escalate to a level that only an elite portion of the city's population can participate in, the City may lose its ability to provide much needed services to some of the city's underserved populations, and may become susceptible to losing those activities which help make Davis such a unique and desirable community. Another outcome of rising program fees that result in program cancellations may be increasing costs in other service areas of the City (i.e. community policing, emergency response calls) due to limited prevention activities.

#### Fee Development Process

In developing the proposed recreation program fees for FY11-12, staff has assumed increases in human resources per the approved Memorandum of Understandings, and a 3% increase in internal service charges as directed by the Finance Department. Recreation staff were asked to

develop both revenue and expenditure projections for the coming year based upon the anticipated needs of the individual activities. For those programs which were not meeting their minimum cost recovery levels, staff was required to modify the program by either increasing program fees and/or decreasing planned expenditures in order to meet their designated cost recovery percentages. In some instances, neither cutting costs nor raising fees would achieve their individual cost recovery requirement and still maintain the marketability of the program. These five programs are highlighted on the attached Cost Recovery Color Analysis Chart (**Attachment C**). As reiterated earlier in this report, program staff does believe that there are several programs which have reached their ceiling on a maximum fee, and are recommending fee increases of less than 2% for these programs.

The individual program comparison worksheets, also shown in **Attachment C**, provide an overview of each recreation activity categorized by its level of cost recovery, and show the effectiveness of each level in meeting its cost recovery goals. All cost recovery levels work to achieve the overall General Fund subsidy reduction for recreation programs as a whole, and is not contingent on each individual program meeting its targeted level each fiscal year.

*Cost Recovery Level Performance* - Activities in Level 1 do not have a minimum cost recovery directive, yet many of the activities are exceeding this level by an average of 36% overall. Level 1.5 activities are meeting their minimum cost recovery goal of recovering 50% variable costs (V), and are running at approximately 36% of their total costs overall.

Level 2 activities are also meeting their minimum cost recovery goals of recovering 100% variable costs (V), with many of the programs exceeding this goal by recovering the additional target of 25% of their fixed program costs (FPC). The average recovery level for Level 2 programs is 59%.

Almost all the Level 3 activities are meeting their minimum cost recovery goals of recovering 75% of fixed program costs (FPC), with many of them also achieving their targeted goal of 25% of the fixed division costs (FDC). The average recovery level for Level 3 programs is running at 82%. As the chart identifies, there are two programs (Swim Camp and Water Polo) in which staff has not been able to reduce expenditures and/or increase fees in order to meet the desired recovery level for FY11-12, and yet maintain the overall marketability of the programs.

Level 4 activities are generally meeting their minimum cost recovery goals, with the majority of them achieving 100% of the fixed division and department costs. The average recovery level for Level 4 programs is running at 93%. The Adult Basketball/Volleyball programs are anticipated to possibly fall short of their desired minimum cost recovery goal however, staff will be continuing to review these programs and will be identifying programming savings where possible.

Level 5 activities are meeting their minimum cost recovery goals, with the exception of Private Pool Rentals and Aquatic Concessions. Staff is currently reviewing the expenditures related to this program and will be making additional adjustments for the upcoming 2011 season. The average recovery level for Level 5 programs is running at 115%.

The recommended action listed at the beginning of this staff report represents the sixth year of setting the program fees using the Recreation Activities Cost Recovery Policy, and only represent those fees in which staff is recommending a % change. With 2009/10 actual expenditures complete, staff continue to review the successes and challenges of the policy. These successes and challenges, combined with current concerns to minimize additional impacts to the General Fund, are anticipated to result in an additional reduction to the General Fund in the amount of \$3,134 if current programming trends remain on track as anticipated.

**Attachments**

- Attachment A: Resolution
- Attachment B: Proposed Recreation Program Fees for FY11-12
- Attachment C: FY11-12 Cost Recovery Analysis Worksheets by Program
- Attachment D: Recreation Activities Cost Recovery Policy
- Attachment E: Memo Regarding Finance and Budget Commission Action of November 8, 2010

**RESOLUTION NO. 10-XXX, SERIES 2010**

**RESOLUTION ESTABLISHING FEES FOR RECREATION ACTIVITIES AND  
PROGRAMS FOR 2011/12 THROUGH THE COMMUNITY SERVICES  
DEPARTMENT**

WHEREAS, the Council has established goals for fiscal stability and the City has adopted a Cost Recovery Policy to guide the Davis Community Services Department staff efforts to organize and set prices for recreation programs; and

WHEREAS the fees and charges attached hereto as Attachment B bring recreation activities cost recovery levels in conformity with the Recreation Activities Cost Recovery Policy and increase fiscal stability with in the City.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Davis that the fees and charges for programs and services shall be in conformity with Attachment B attached hereto and made a part hereof; and

BE IT FURTHER RESOLVED that all portions of any resolution in conflict herewith are hereby repealed.

PASSED AND ADOPTED by the City Council of the City of Davis this 30<sup>th</sup> day of November, 2010 by the following vote:

AYES:

NOES:

Don Saylor  
Mayor

ATTEST:

Zoe S. Mirabile, CMC  
City Clerk

# CITY OF DAVIS COMMUNITY SERVICES FEE SCHEDULE

Service Activity		Prior Yr (09-10)	Current (10/11)	Proposed (11/12)	% Change
<b>PROGRAMS/SERVICES</b>					
<b>A. YOUTH ACTIVITIES ( AGES 5-17)</b>					
A 2	Rainbow Summer / Week	\$87.00	\$90.00	\$92.00	2%
A 3	Rainbow Summer (Full Summer) / Full Summer	\$705.00	\$720.00	\$775.00	8%
A 4	Voyager Camp / Week/Session	\$106.00	\$110.00	\$113.00	4%
A 5	Voyager Camp (Full Summer) / Full Summer	\$859.00	\$880.00	\$950.00	8%
A 7	PM Kids Club (Full Summer) / Full Summer	\$344.00	\$320.00	\$350.00	9%
A 8	Summer Quest / Week	\$139.00	\$140.00	\$145.00	4%
A 10	Specialty Camps / Week	\$117.00	\$117.00	\$120-\$282	3%
A 11	School Year Camps (i.e.Spring Break Safari) / Week	\$139.00	\$140.00	\$145.00	4%
<b>A 20</b>	<b>Teen Day Camp / Week</b>	-	-	<b>\$115.00</b>	<b>new</b>
<b>A 23</b>	<b>Camps/Playgrounds Equipment Replacement Charge / Session</b>	-	-	<b>\$1.00</b>	<b>new</b>
<b>B. OUTDOOR EDUCATION</b>					
B 2	Camp Putah III (6th-10th Grade) / Week	\$300.00	\$300.00	\$320.00	7%
<b>C. GYMNASTICS &amp; DANCE</b>					
C 1	Preschool Gymnastics / Hour	\$8.25	\$8.50	\$8.60	1%
<b>C 4</b>	<b>Gymnastic Camps / Hr or Session</b>	<b>\$7.80</b>	<b>\$8.00</b>	<b>\$68.00-\$145.00</b>	<b>new range</b>
C 5	Gymnastics / Hour	\$7.80	\$8.00	\$8.10	1%
C 7	Private Gym Parties / Hour	\$90.00	\$100.00	\$105.00	5%
<b>C 9</b>	<b>Gymnastics/Dance Equipment Replacement Charge / Session</b>	-	-	<b>\$1.00</b>	<b>new</b>
<b>D. AQUATICS</b>					
D 2	Swim Passes Child 2-4 / Season	\$41.00	\$41.00	\$42.00	2%
D 3	Youth 5-17 / Season	\$64.00	\$64.00	\$65.00	2%
D 4	Adult 18 & Up / Season	\$64.00	\$67.00	\$68.00	1%
D 5	Family (up to 4) / Season	\$188.00	\$190.00	\$191.00	1%
D 6	Family (each person over 4) / Season	\$41.00	\$41.00	\$42.00	2%
D 18	Shade Structure Rental at Arroyo/Manor (min. 2.5 hr) / Hour	\$20.00	\$20.00	\$21.00	5%
<b>D 20</b>	<b>Swim Lesson Equipment Replacement Charge / Session</b>	-	-	<b>\$1.00</b>	<b>new</b>
<b>E. SPORTS PROGRAMS (Youth &amp; Adult)</b>					
E 1	Youth Sports Camps (i.e PeeWee Basketball, SkyHawks) / Camp	\$100.00	\$53.00-\$160.00	\$55.00-\$160.00	4%
E 2	Junior Basketball League /Person	\$105.00	\$105.00	\$110.00	5%
<b>F. ADULT PROGRAMS</b>					
F 1	Adult Special Interest /Hour	\$6.00-\$16.85	\$6.25-\$17.50	\$5.25-\$17.50	-16%
<b>G. SENIORS</b>					
G 2	Special Interest / Hour	\$3.25-\$10.80	\$3.50-\$11.00	\$3.75-\$11.00	7%
<b>I. SPECIAL EVENTS</b>					
I 1	Special Event Vendors/Booths (Non Profit) / Booth	\$61.00-\$337.00	\$60-\$350.00	\$50.00-\$350.00	-17%
<b>I 2</b>	<b>Special Event Vendors/Booths (For Profit) / Booth</b>	<b>\$212.00</b>	<b>\$215.00</b>	<b>\$100.00-\$500.00</b>	<b>new range</b>
<b>I 4</b>	<b>Special Event Sponsor Packages / Package</b>	<b>\$530.00-\$5,300</b>	<b>\$500.00 and up</b>	<b>\$100.00 and up</b>	<b>new range</b>
<b>K. MISCELLANEOUS</b>					
<b>K 3</b>	<b>Promotional Gift Certificates Giveaways / Item</b>	-	-	<b>Up to max of \$50</b>	<b>new</b>

\* Effective 7/1/2011 and/or with beginning of summer season

Level	Activity	Variable (V)				Fixed Program (FPC)				Fixed Division (FDC)				Fixed Dept (DFC)				2011/12 Projected Revenue	2011/12 Projected Expenditure	Overall Cost Rec.	Rev/Exp % Recovery by Level	Average % Cost Rec. by Activity
		25%	50%	75%	100%	25%	50%	75%	100%	25%	50%	75%	100%	25%	50%	75%	100%					
1	Recreation Swim/Rentals	[Bar chart]				[Bar chart]												213,000	340,256	63%		
1	Warm Water	[Bar chart]				[Bar chart]												2,600	3,758	69%		
1	4th of July	[Bar chart]				[Bar chart]												16,600	39,140	42%		
1	Movies in the Park	[Bar chart]				[Bar chart]												3,065	8,931	34%		
1	Teen Open Gym	[Bar chart]				[Bar chart]												0	6,774	0%		
1	Teen Services/Ed (School)	[Bar chart]				[Bar chart]												0	135,058	0%		
1	Teen Services (Summer)	[Bar chart]				[Bar chart]												14,217	43,448	33%		
1	Teen Events	[Bar chart]				[Bar chart]												16,190	33,177	49%		
<b>Level 1 Subtotal ↑</b>																<b>265,672</b>	<b>610,542</b>		<b>44%</b>	<b>36%</b>		
1.5	Events	[Bar chart]				[Bar chart]												11,216	51,317	22%		
1.5	Trips	[Bar chart]				[Bar chart]												13,952	70,619	20%		
<b>Level 1.5 Subtotal ↓</b>																<b>25,168</b>	<b>121,936</b>		<b>21%</b>	<b>21%</b>		
2	Swim Instruction	[Bar chart]				[Bar chart]												105,000	173,315	61%		
2	Lifesaving/WSI	[Bar chart]				[Bar chart]												16,975	29,751	57%		
2	Children's Spec.Interest	[Bar chart]				[Bar chart]												67,500	72,466	93%		
2	Preschool Programs	[Bar chart]				[Bar chart]												21,500	39,381	55%		
2	Breakfast w Bunny	[Bar chart]				[Bar chart]												2,420	16,720	14%		
2	Nutcracker	[Bar chart]				[Bar chart]												42,055	84,913	50%		
2	Youth Dance	[Bar chart]				[Bar chart]												14,025	35,724	39%		
2	Gym Preschool	[Bar chart]				[Bar chart]												103,800	139,543	74%		
2	Kinder Camp	[Bar chart]				[Bar chart]												13,840	24,945	55%		
2	Playgrounds/Day Camps	[Bar chart]				[Bar chart]				[Bar chart]								169,068	183,151	92%		
2	Teen Trips	[Bar chart]				[Bar chart]												11,440	16,195	71%		
2	Jr Bball/Sports Camps	[Bar chart]				[Bar chart]				[Bar chart]								70,600	120,897	58%		
2	Skyhawk Camps	[Bar chart]				[Bar chart]												16,660	18,380	91%		
2	Bark n Splash	[Bar chart]				[Bar chart]												425	2,262	19%		
<b>Level 2 Subtotal</b>																<b>655,308</b>	<b>957,644</b>		<b>68%</b>	<b>59%</b>		
3	Swim Camp	[Bar chart]				[Bar chart]				[Bar chart]								8,983	21,314	42%		
3	Water Polo	[Bar chart]				[Bar chart]				[Bar chart]								4,080	10,616	38%		
3	Adult Dance	[Bar chart]				[Bar chart]				[Bar chart]								1,825	2,234	82%		
3	Adult Fitness	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				45,000	41,850	108%		
3	Adult Special Interest	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				17,531	17,947	98%		
3	Gym Camp	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				51,940	63,495	82%		
3	Gym Private Lessons	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				1,500	1,995	75%		
3	Gymnastics	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				75,477	82,976	91%		
3	Camp Putah I & III	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				105,040	108,737	97%		
3	Horse Camp	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				21,264	25,199	84%		
3	Specialty Camps	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				74,500	79,316	94%		
3	Summer Quest	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				89,429	91,548	98%		
<b>Level 3 Subtotal</b>																<b>496,569</b>	<b>547,226</b>		<b>91%</b>	<b>82%</b>		
4	Basketball/Volleyball	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				22,490	35,477	63%		
4	Men's Softball	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				71,500	64,325	111%		
4	Women's/Co-ed Softball	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				34,485	34,379	100%		
4	Gym Private Party	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				11,550	11,931	97%		
<b>Level 4 Subtotal</b>																<b>140,025</b>	<b>146,112</b>		<b>96%</b>	<b>93%</b>		
5	Batting Cages	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				25,000	17,926	139%		
5	Playfields Concession	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				30,000	33,811	89%		
5	Aquatic Concessions	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				47,787	60,778	79%		
5	Aquatic Rentals	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				15,000	17,493	86%		
5	Gym Apparel/Snacks	[Bar chart]				[Bar chart]				[Bar chart]				[Bar chart]				2,000	1,106	181%		
<b>Level 5 Subtotal</b>																<b>119,787</b>	<b>131,116</b>		<b>91%</b>	<b>115%</b>		

All Levels - TOTAL

1,702,529 2,514,576 67.71%

Level 1	No Minimum	No Target %
Level 1.5	50% Variable costs	Not to exceed \$13,000 subsidy
Level 2	100% Variable costs	25% Fixed Program costs
Level 3	75% Fixed Program costs	25% Fixed Division costs
Level 4	50% Fixed Division costs	25% Facility/Dept costs
Level 5	100% Fixed Division cost	100% Facility/Dept costs

812,047 11/12 GF Subsidy  
 815,181 10/11 GF Subsidy  
 831,311 09/10 GF Subsidy  
 867,000 08/09 GF Subsidy  
 935,000 07/08 GF Subsidy  
 1,040,346 06/07 GF Subsidy

Red Line (|) indicates minimum cost recovery  
 Blue Line (||) indicates targeted cost recovery

Cost Category	Acct #	Description	11/12 Projected	Aquatic Concessions	Swim Camps	Water Polo	Lifesaving/ WSI	Warm Water Swim	Rec Swim & Shade Rtls	Swim Instruction
	650	CS Supervisor (AM) %		5%	5%	3%	7%	3%	30%	23%
	1,850	CS Coordinator (SM) %		5%	5%	5%	15%	0%	40%	25%
	32,511	TPT % Spread		5%	3%	1%	2%	0%	60%	28%
FPC		<b>CS Supervisor (AM) Salary</b>	34,258	\$ 1,713	\$ 1,713	\$ 1,028	\$ 2,398	\$ 1,028	\$ 10,277	\$ 7,879
FPC		<b>CS Coordinator (SM) Salary</b>	84,109	\$ 4,205	\$ 4,205	\$ 4,205	\$ 12,616	\$ -	\$ 33,644	\$ 21,027
V	0401	TPT Salaries/Wages	286,750	16,050	8,430	2,810	5,620	-	170,500	80,530
V	0403	TPT Benefits/Insurance	4,158	233	122	41	81	-	2,472	1,168
FPC		Paid Overtime/Comp Time	-	-	-	-	-	-	-	-
DFC		Department Costs	18,046	902	541	180	354	-	10,828	5,053
FDC		Division Spread 4701 - 4703	113,866	5,693	3,416	1,139	2,232	-	68,320	31,882
V	2310	General Office	1,500	100	150	50	-	20	700	400
V	2315	Chem/Pnts/Solv/Lubr	-	-	-	-	-	-	-	-
V	2320	Cleaning/Custodial	424	100	40	20	-	-	115	129
V	2325	Communication (+RecTrac)	950	100	120	10	-	-	295	390
V	2330	Electrical	-	-	-	-	-	-	-	-
V	2335	Food Supplies	27,300	27,000	-	-	-	-	200	100
V	2350	Mechanical/Shop/Building	-	-	-	-	-	-	-	-
V	2355	Public Safety	3,740	-	40	20	600	-	1,900	1,150
V	2360	Recreation/Spec Event	12,885	1,000	350	300	2,800	-	4,300	4,035
V	2510	ST&E General Office	495	25	20	10	200	-	75	165
V	2520	ST&E Cleaning/Custodial	-	-	-	-	-	-	-	-
V	2525	ST&E Communications	300	-	-	50	-	-	250	-
V	2550	ST&E Mechanical/Shop/Bldg	-	-	-	-	-	-	-	-
V	2560	ST&E Recreation/Spec Event	6,999	100	250	200	-	-	3,449	3,000
V	2570	ST&E Other Small Tools	-	-	-	-	-	-	-	-
FDC	4101	Building Maintenance	2,020	101	61	20	40	-	1,212	566
V	4110	Duplicating	1,250	100	10	5	70	20	605	400
V	4111	Postal	2,545	50	70	35	-	20	1,000	1,350
FDC	4112	Stores	627	31	19	6	12	-	376	176
FDC	4114	MIS-Surcharges	-	-	-	-	-	-	-	-
FDC	4115	MIS Services	18,328	916	550	183	359	-	10,997	5,132
FDC	4125	Equipment-City Vehicle	274	14	8	3	5	-	164	77
FDC	4129	EQUIP-City Vehicle Replacement	222	11	7	2	4	-	133	62
FDC	4132	Equipment Replacement PC Hardware	1,621	81	49	16	32	-	973	454
FDC	4134	Software Replacement	838	42	25	8	16	-	503	235
FDC	4142	Insurance Liability Charge	3,180	159	95	32	62	-	1,908	890
V	4507	Advertising	115	-	10	5	-	-	30	60
V	4525	Recreation Contract Services	4,920	-	-	-	-	2,520	2,400	-
V	4550	Other Professional Services	55	20	10	5	-	-	20	-
V	4605	Printing/Binding (Kinko's)	4,040	300	40	20	130	-	2,000	1,550
V	4606	Photo/Blue Print	25	5	-	-	-	-	-	10
V	4801	Davis Waste Removal	-	-	-	-	-	-	-	-
V	4802	Laundry Service	-	-	-	-	-	-	-	-
FPC	4806	Telephone Services (+T1 Lines)	13,073	525	806	125	250	150	6,953	4,014
V	4808	Cellular Phone Service	575	25	60	6	11	-	234	233
V	4910	Equip Oper Rent/Lease	-	-	-	-	-	-	-	-
V	4920	Land/Facility/Rental	-	-	-	-	-	-	-	-
V	5008	Fees/Permits Required (Health Dept)	960	960	-	-	-	-	-	-
FPC	5403	Membership Fees/Dues	325	16	10	3	6	-	195	91
FPC	5404	Misc Travel/Meetings	800	40	24	8	16	-	480	224
V	5405	Professional Licenses	2,736	-	-	10	1,826	-	600	300
FPC	5406	Subscription/Publication	300	15	15	-	9	-	174	84
FPC	5407	Staff Development	200	-	-	-	-	-	1,200	-
V	5408	Professional Licenses/Appl	-	-	-	-	-	-	-	-
V	5409	Uniform Purch/Rent/Clean	1,118	125	48	60	-	-	425	450
V	5410	Employee Service Recognition	300	-	-	-	-	-	300	-
V	5950	Trophies & Awards	120	20	-	-	-	-	50	50
		<b>Total Expenditures</b>	<b>656,347</b>	<b>60,778</b>	<b>21,314</b>	<b>10,616</b>	<b>29,751</b>	<b>3,758</b>	<b>340,256</b>	<b>173,315</b>
		<b>Total Revenue</b>	<b>413,425</b>	<b>47,787</b>	<b>8,983</b>	<b>4,080</b>	<b>16,975</b>	<b>2,600</b>	<b>213,000</b>	<b>105,000</b>
			62.99%	78.62%	42.15%	38.43%	57.06%	69.19%	62.60%	60.58%
V		Total Variable Costs	354,502	44,820	9,608	3,546	11,127	2,580	186,898	92,752
FPC		Total Fixed Program Costs	133,065	6,515	6,773	5,369	15,295	1,178	52,923	33,320
FDC		Total Fixed Division Costs	140,976	7,007	4,204	1,401	2,747	-	84,083	39,239
DFC		Total Fixed Department Costs	18,046	902	541	180	354	-	10,828	5,053
				<b>5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>
		Min	58,342	14,688	7,573	11,127	11,127		92,752	
		Target	59,244	17,432	9,266	14,951	14,951		101,082	

Cost Category	Acct #	Description	11/12 Projected	Pool Rentals
	650	CS Supervisor (AM) %		24%
	1,850	CS Coordinator (SM) %		5%
	32,511	TPT % Spread		1%
FPC		<b>CS Supervisor (AM) Salary</b>	34,258	\$ 8,222
FPC		<b>CS Coordinator (SM) Salary</b>	84,109	\$ 4,205
V	0401	TPT Salaries/Wages	286,750	2,810
V	0403	TPT Benefits/Insurance	4,158	41
FPC		Paid Overtime/Comp Time	-	-
DFC		Department Costs	18,046	180
FDC		Division Spread 4701 - 4703	113,866	1,139
V	2310	General Office	1,500	80
V	2315	Chem/Pnts/Solv/Lubr	-	-
V	2320	Cleaning/Custodial	424	20
V	2325	Communication (+RecTrac)	950	35
V	2330	Electrical	-	-
V	2335	Food Supplies	27,300	-
V	2350	Mechanical/Shop/Building	-	-
V	2355	Public Safety	3,740	30
V	2360	Recreation/Spec Event	12,885	100
V	2510	ST&E General Office	495	-
V	2520	ST&E Cleaning/Custodial	-	-
V	2525	ST&E Communications	300	-
V	2550	ST&E Mechanical/Shop/Bldg	-	-
V	2560	ST&E Recreation/Spec Event	6,999	-
V	2570	ST&E Other Small Tools	-	-
FDC	4101	Building Maintenance	2,020	20
V	4110	Duplicating	1,250	40
V	4111	Postal	2,545	20
FDC	4112	Stores	627	6
FDC	4114	MIS-Surcharges	-	-
FDC	4115	MIS Services	18,328	183
FDC	4125	Equipment-City Vehicle	274	3
FDC	4129	EQUIP-City Vehicle Replacement	222	2
FDC	4132	Equipment Replacement PC Hardware	1,621	16
FDC	4134	Software Replacement	838	8
FDC	4142	Insurance Liability Charge	3,180	32
V	4507	Advertising	115	10
V	4525	Recreation Contract Services	4,920	-
V	4550	Other Professional Services	55	-
V	4605	Printing/Binding (Kinko's)	4,040	-
V	4606	Photo/Blue Print	25	10
V	4801	Davis Waste Removal	-	-
V	4802	Laundry Service	-	-
FPC	4806	Telephone Services (+T1 Lines)	13,073	250
V	4808	Cellular Phone Service	575	6
V	4910	Equip Oper Rent/Lease	-	-
V	4920	Land/Facility/Rental	-	-
V	5008	Fees/Permits Required (Health Dept)	960	-
FPC	5403	Membership Fees/Dues	325	3
FPC	5404	Misc Travel/Meetings	800	8
V	5405	Professional Licenses	2,736	-
FPC	5406	Subscription/Publication	300	3
FPC	5407	Staff Development	200	-
V	5408	Professional Licenses/Appl	-	-
V	5409	Uniform Purch/Rent/Clean	1,118	10
V	5410	Employee Service Recognition	300	-
V	5950	Trophies & Awards	120	-
<b>Total Expenditures</b>			<b>656,347</b>	<b>17,493</b>
<b>Total Revenue</b>			<b>413,425</b>	<b>15,000</b>
			62.99%	85.75%
V		Total Variable Costs	354,502	3,171
FPC		Total Fixed Program Costs	133,065	12,692
FDC		Total Fixed Division Costs	140,976	1,401
DFC		Total Fixed Department Costs	18,046	180
			<b>5</b>	
			Min	17,264
			Target	17,444

4712	07/08	08/09	09/10	10/11	11/12	12/13	Difference
Full Time Salaries/Benefits	111624	116,440	105,318	114,663	118,367		
<b>Total FT Costs</b>	<b>111624</b>	<b>116,440</b>	<b>105,318</b>	<b>114,663</b>	<b>118,367</b>		<b>3,704</b>
TPT Salaries/Insurance	258,889	319,495	295,660	305,365	290,908		
<b>Total TPT Costs</b>	<b>258,889</b>	<b>319,495</b>	<b>295,660</b>	<b>305,365</b>	<b>290,908</b>		<b>-14,457</b>
Paid Overtime/ Comp Time	0	385	0	0	0		
<b>Total Additional Pay</b>	<b>0</b>	<b>385</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
General Office	3,090	2,054	1,479	1,750	1,500		
Chem/Pnts/Solv/Lubr	0	0	0	0	0		
Cleaning/Custodial	1,289	941	412	514	424		
Communication	1,115	1,133	1,115	1,411	950		
Electrical	0	0	0	0	0		
Food Supplies	27,154	34,052	26,005	30,400	27,300		
Mechanical/Shop/Building	139	320	10	0	0		
Public Safety	7,807	1,764	3,048	3,830	3,740		
Recreation/SpecEvent	10,645	5,193	7,981	13,285	12,885		
ST&E General Office	463	174	0	515	495		
ST&E Cleaning/Custodial	0	0	0	0	0		
ST&E Communications	178	366	0	300	300		
ST&E Mechanical/Shop/Bldg	0	0	0	0	0		
ST&E Recreation/Spec Event	6,019	9,436	4,206	7,849	6,999		
ST&E Other Small Tools	0	0	0	0	0		
<b>Total Supplies/Minor Equip</b>	<b>57,899</b>	<b>55,433</b>	<b>44,256</b>	<b>59,854</b>	<b>54,593</b>		<b>-5,261</b>
Building Maintenance	7,909	8,103	2,020	2,020	2,020		
Duplicating	4,921	6,420	3,998	1,425	1,250		
Postal	3,441	2,026	1,236	2,697	2,545		
Stores	344	362	617	627	627		
MIS-Surcharges	66	0	0	0	0		
MIS Services	19,376	17,050	18,250	18,328	18,328		
Equipment-City Vehicle	338	338	301	274	274		
EQUIP-City Vehicle Replacement	156	156	-64	222	222		
Equipment Replacement PC Hard	3,243	2,322	777	1,621	1,621		
Software Replacement	0	0	564	838	838		
Insurance Liability Charge	4,929	4,579	5,266	3,180	3,180		
<b>Total ISC</b>	<b>44,723</b>	<b>41,356</b>	<b>32,965</b>	<b>31,232</b>	<b>30,905</b>		<b>-327</b>
Advertising	63	0	0	140	115		
Recreation Contract Services	7,080	6,710	5,891	9,920	4,920		
Other Professional Services	491	75	0	80	55		
Printing/Binding (Kinko's)	0	0	1,110	3,995	4,040		
Photo/Blue Print	0	728	0	545	25		
Davis Waste Removal	0	0	0	0	0		
Laundry Service	0	0	0	0	0		
Telephone Services (T1 Lines)	11,929	10,132	12,413	13,073	13,073		
Cellular Phone Service	357	425	349	575	575		
Equip Oper Rent/Lease	2,140	508	0	550	0		
Land/Facility/Rental	0	0	0	0	0		
Fees/Permits Required	480	480	562	960	960		
Membership Fees/Dues	527	228	257	325	325		
Misc Travel/Meetings	889	787	662	800	800		
Professional Licenses	0	1,277	1,453	2,560	2,736		
Subscription/Publication	0	0	0	300	300		
Staff Development	3,006	756	0	200	200		
Uniform Purch/Rent/Clean	2,259	1,795	994	0	0		
Employee Service Recognition	0	0	0	1,460	1,118		
Theft Loss	0	46	0	0	300		
Trophies & Awards	214	257	0	145	120		
<b>Total Services/Other Opr Exp</b>	<b>29,435</b>	<b>24,204</b>	<b>23,691</b>	<b>35,628</b>	<b>29,662</b>		<b>-5,966</b>
<b>Total EXP</b>	<b>502,570</b>	<b>557,313</b>	<b>501,890</b>	<b>546,742</b>	<b>524,435</b>		<b>-22,307</b>
<b>Total REV</b>	<b>416,465</b>	<b>460,760</b>	<b>436,176</b>	<b>439,000</b>	<b>413,425</b>		<b>-25,575</b>
<b>Total GF Subsidy</b>	<b>86,105</b>	<b>96,553</b>	<b>65,714</b>	<b>107,742</b>	<b>111,010</b>		<b>3,268</b>
<b>Total GF Subsidy - FT and ISC</b>	<b>-70,242</b>	<b>-61,243</b>	<b>-72,569</b>	<b>-38,153</b>	<b>-38,262</b>		<b>-109</b>

**Notes/Comments**

\* FY10-11 - Consolidated Shade Structure Rentals in Rec Swim

\* FY11-12 - Golf n' Splash Revenues/Expenditures moved to #4727 (Playgrounds)

Cost Category	Hrs & Acct #	Description	11/12 Projected	Breakfast w/ Bunny	Nutcracker	4th of July	Movies in the Park	Sm Events/ Bark n Splash
	10	CS Supervisor (AM) %		0%	0%	100%	0%	0%
	225	CS Supervisor (CD) %		15%	15%	70%	0%	0%
	10	CS Supervisor (DH) %		0%	30%	50%	20%	0%
	40	CS Supervisor (ML) %		0%	0%	100%	0%	0%
	80	CS Coordinator (CR) %		0%	0%	25%	75%	0%
	2	CS Coordinator (EG) %		0%	0%	100%	0%	0%
	500	CS Coordinator (CT) %		55%	40%	0%	0%	5%
	10	CS Coordinator (SM) %		0%	0%	0%	0%	100%
	200	CS Coordinator (SC) %		0%	100%	0%	0%	0%
	96	CS Coordinator (AR) %		0%	63%	31%	6%	0%
	2,960	TPT % Spread		2%	85%	4%	8%	1%
FPC		<b>CS Supervisor (AM) Salary</b>	527	\$ -	\$ -	\$ 527	\$ -	\$ -
FPC		<b>CS Supervisor (CD) Salary</b>	12,023	\$ 1,803	\$ 1,803	\$ 8,416	\$ -	\$ -
FPC		<b>CS Supervisor (DH) Salary</b>	527	\$ -	\$ 158	\$ 264	\$ 105	\$ -
FPC		<b>CS Supervisor (ML) Salary</b>	1,941			\$ 1,941		
FPC		<b>CS Coordinator (CR) Salary</b>	3,640	\$ -	\$ -	\$ 910	\$ 2,730	\$ -
FPC		<b>CS Coordinator (EG) Salary</b>	86	\$ -	\$ -	\$ 86	\$ -	\$ -
FPC		<b>CS Coordinator (CT) Salary</b>	21,501	\$ 11,826	\$ 8,601	\$ -	\$ -	\$ 1,075
FPC		<b>CS Coordinator (SM) Salary</b>	455	\$ -	\$ -	\$ -	\$ -	\$ 455
FPC		<b>CS Coordinator (SC) Salary</b>	9,093	\$ -	\$ 9,093	\$ -	\$ -	\$ -
FPC		<b>CS Coordinator (AR) Salary</b>	3,868	\$ -	\$ 2,437	\$ 1,199	\$ 232	\$ -
V	0401	TPT Salaries/Wages	26,108	900	23,000	1,100	940	168
V	0403	TPT Benefits/Insurance	379	13	334	16	14	2
FPC		Paid Overtime/Comp Time	-	-	-	-	-	-
DFC		Department Costs	3,611	72	3,069	144	289	36
FDC		Division Spread 4701 - 4703	22,785	456	19,367	911	1,823	228
V	2310	General Office	230	-	200	10	10	10
V	2315	Chem/Pnts/Solv/Lubr	-	-	-	-	-	-
V	2320	Cleaning/Custodial	-	-	-	-	-	-
V	2325	Communication	-	-	-	-	-	-
V	2330	Electrical	-	-	-	-	-	-
V	2335	Food Supplies	1,085	475	325	175	110	-
V	2340	Horticultural/Irrigation/Grounds	-	-	-	-	-	-
V	2350	Mechanical/Shop/Building	-	-	-	-	-	-
V	2355	Public Safety	215	-	15	15	185	-
V	2360	Recreation/SpecEvent	5,810	700	3,650	325	1,060	75
V	2510	ST&E General Office	-	-	-	-	-	-
V	2520	ST&E Cleaning/Custodial	-	-	-	-	-	-
V	2525	ST&E Communications	-	-	-	-	-	-
V	2550	ST&E Mechanical/Shop/Bldg	30	-	-	30	-	-
V	2560	ST&E Recreation/Spec Event	-	-	-	-	-	-
V	2570	ST&E Other Small Tools	-	-	-	-	-	-
FDC	4101	Building Maintenance	2,065	41	1,755	83	165	21
V	4110	Duplicating	955	150	480	50	225	50
V	4111	Postal	348	50	100	50	50	98
FDC	4112	Stores	75	2	64	3	6	1
FDC	4114	MIS-Surcharges	-	-	-	-	-	-
FDC	4115	MIS Services	2,353	47	2,000	94	188	24
FDC	4125	Equipment-City Vehicle	126	3	107	5	10	1
FDC	4129	EQUIP-City Vehicle Replacement	125	3	106	5	10	1
FDC	4132	Equipment Replacement PC Hardware	209	4	178	8	17	2
FDC	4134	Software Replacement	168	3	143	7	13	2
FDC	4142	Insurance Liability Charge	667	13	567	27	53	7
V	4507	Advertising	-	-	-	-	-	-
V	4525	Recreation Contract Services	25,835	125	4,000	21,710	-	-
V	4550	Other Professional Services	2,000	-	2,000	-	-	-
V	4605	Printing/Binding	-	-	-	-	-	-
V	4606	Photo/Blue Print	-	-	-	-	-	-
V	4801	Davis Waste Removal	-	-	-	-	-	-
V	4802	Laundry Service	420	20	400	-	-	-
FPC	4806	Telephone Services	559	11	475	22	45	6
V	4808	Cellular Phone Service	23	0	20	1	2	0
V	4910	Equip Oper Rent/Lease	1,330	-	330	1,000	-	-
V	4920	Land/Facility Rental	-	-	-	-	-	-
V	5008	Fees/Permits Required (Health Dept)	639	-	-	-	639	-
FPC	5403	Membership Fees/Dues	53	1	45	2	4	1
FPC	5404	Misc Travel/Meetings	60	1	51	2	5	1
FPC	5405	Prof. License/Application Fees	-	-	-	-	-	-
FPC	5406	Subscription/Publication	-	-	-	-	-	-
FPC	5407	Staff Development	-	-	-	-	-	-
V	5409	Uniform Purch/Rent/Clean	-	-	-	-	-	-
V	5410	Employee Service Recognition	40	-	40	-	-	-
V	5950	Trophies & Awards	-	-	-	-	-	-
<b>Total Expenditures</b>			<b>151,965</b>	<b>16,720</b>	<b>84,913</b>	<b>39,140</b>	<b>8,931</b>	<b>2,262</b>

Cost Category	Hrs & Acct #	Description	11/12 Projected	Breakfast w/ Bunny	Nutcracker	4th of July	Movies in the Park	Sm Events/ Bark n Splash
		<b>Total Revenue</b>	64,565	2,420	42,055	16,600	3,065	425
			42.49%	14.47%	49.53%	42.41%	34.32%	18.79%
V		Total Variable Costs	64,359	2,420	34,520	24,436	2,582	401
FPC		Total Fixed Program Costs	52,393	13,643	22,663	11,429	3,122	1,536
FDC		Total Fixed Division Costs	28,405	568	24,144	1,136	2,272	284
DFC		Total Dept Fixed Costs	3,611	72	3,069	144	289	36
		<b>Cost Recovery Levels</b>		<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>
		Min		2,420	34,520			401
		Target		5,831	40,185			785

4716	07/08	08/09	09/10	10/11	11/12	12/13	Difference
Full Time Salaries/Benefits	43,644	48,653	48,691	58,896	45,794		
<b>Total FT Costs</b>	<b>43,644</b>	<b>48,653</b>	<b>48,691</b>	<b>58,896</b>	<b>45,794</b>		<b>-13,102</b>
TPT Salaries/Insurance	25,208	24,846	24,867	25,153	26,487		
<b>Total TPT Costs</b>	<b>25,208</b>	<b>24,846</b>	<b>24,867</b>	<b>25,153</b>	<b>26,487</b>		<b>1,334</b>
Paid Overtime/Comp Time	1,656	1,679	45	0	0		
<b>Total Additional Pay</b>	<b>1,656</b>	<b>1,679</b>	<b>45</b>	<b>0</b>	<b>0</b>		<b>0</b>
General Office	363	470	33	290	230		
Chemicals/Paint	388	91	153	0	0		
Cleaning/Custodial	0	0	0	0	0		
Communication	195	0	0	0	0		
Electrical	20	0	10	0	0		
Food Supplies	2,460	1,923	785	1,440	1,085		
Horticultural/Irrigation/Grounds	0	0	0	0	0		
Mechanical/Shop/Building	139	181	806	0	0		
Public Safety	0	0	10	30	215		
Recreation/SpecEvent	8,427	5,189	4,735	6,715	5,810		
ST&E General Office	316	0	0	0	0		
ST&E Cleaning/Custodial	0	0	0	0	0		
ST&E Communications	0	0	0	0	0		
ST&E Mechanical/Shop/Bldg	0	0	0	30	30		
ST&E Recreation/Spec Event	1,543	42	99	0	0		
ST&E Other Small Tools	6	4	0	0	0		
<b>Total Supplies/Minor Equip</b>	<b>13,857</b>	<b>7,900</b>	<b>6,631</b>	<b>8,505</b>	<b>7,370</b>		<b>-1,135</b>
Building Maintenance	961	985	2,021	2,065	2,065		
Duplicating	547	1,132	653	1,160	955		
Postal	417	246	157	348	348		
Stores	38	44	68	75	75		
MIS-Surcharges	8	0	0	0	0		
MIS Services	2,353	2,071	2,348	2,353	2,353		
Equipment-City Vehicle	190	190	139	126	126		
EQUIP-City Vehicle Replacement	88	88	-36	125	125		
Equipment Replacement PC Hardw	394	282	100	209	209		
Software Replacement	0	0	113	168	168		
Insurance Liability Charge	600	1,095	1,172	667	667		
<b>Total ISC</b>	<b>5,596</b>	<b>6,133</b>	<b>6,735</b>	<b>7,296</b>	<b>7,091</b>		<b>-205</b>
Advertising	0	0	0	0	0		
Recreation Contract Services	26,856	17,744	26,964	25,835	25,835		
Other Professional Services	2,044	0	435	2,000	2,000		
Printing/Binding	59	314	313	0	0		
Photo/Blue Print	0	0	0	0	0		
Davis Waste Removal	0	0	0	0	0		
Laundry Service	671	316	376	420	420		
Telephone Services	0	206	291	559	559		
Cellular Phone Service	30	0	23	23	23		
Equip Oper Rent/Lease	2,965	3,216	520	1,330	1,330		
Land/Facility Rental	0	0	0	0	0		
Membership Fees/Dues	180	69	122	53	53		
Misc Travel/Meetings	54	0	50	60	60		
Prof License/App/ Fees	0	45	0	0	0		
Subscription/Publication	0	0	0	0	0		
Staff Development	0	0	0	0	0		
Uniform Purch/Rent/Clean	384	0	0	0	0		
Employee Service Recognition	118	0	0	40	40		
Trophies & Awards	0	0	0	0	0		
<b>Total Services/Other Opr Exp</b>	<b>33,361</b>	<b>21,910</b>	<b>29,094</b>	<b>30,320</b>	<b>30,320</b>		<b>0</b>
<b>Total EXP</b>	<b>123,322</b>	<b>111,121</b>	<b>116,063</b>	<b>130,170</b>	<b>117,062</b>		<b>-13,108</b>
<b>Total REV</b>	<b>75,077</b>	<b>62,914</b>	<b>60,762</b>	<b>68,888</b>	<b>64,565</b>		<b>-4,323</b>
<b>Total GF Subsidy</b>	<b>48,245</b>	<b>48,207</b>	<b>55,301</b>	<b>61,282</b>	<b>52,497</b>		<b>-8,785</b>
<b>Total GF Subsidy - FT and ISC</b>	<b>-995</b>	<b>-6,579</b>	<b>-125</b>	<b>-4,910</b>	<b>-388</b>		<b>4,522</b>

Cost Category	HRs & Acct #	Description	11/12 Projected	Jr. BB & Sports Camps	Skyhawk Camps	Open Gym High School
	175	CS Supervisor (AM) %		82%	15%	3%
	915	CS Coordinator (LC) %		78%	15%	7%
	4,393	TPT % Spread		96%	0%	4%
FPC		<b>CS Supervisor (AM) Salary</b>	9,223	\$ 7,563	\$ 1,384	\$ 277
FPC		<b>CS Coordinator (LC) Salary</b>	41,119	\$ 32,073	\$ 6,168	\$ 2,878
V	0401	TPT Salaries/Wages	38,750	37,025	-	\$ 1,725
V	0403	TPT Benefits/Insurance	562	537	-	25
FPC		Paid Overtime/Comp Time	-	-	-	-
DFC		Department Costs	3,938	3,763	-	175
FDC		Division Spread 4701 - 4703	24,851	23,745	-	1,106
V	2310	General Office	200	200	-	-
V	2315	Chem/Solv/Lubr	-	-	-	-
V	2320	Cleaning/Custodial	-	-	-	-
V	2325	Communication	-	-	-	-
V	2330	Electrical	-	-	-	-
V	2335	Food Supplies	200	200	-	-
V	2350	Mechanical/Shop/Building	-	-	-	-
V	2355	Public Safety	60	60	-	-
V	2360	Recreation/SpecEvent	5,854	5,654	-	200
V	2510	ST&E General Office	-	-	-	-
V	2520	ST&E Cleaning/Custodial	-	-	-	-
V	2525	ST&E Communications	-	-	-	-
V	2550	ST&E Mechanical/Shop/Bldg	-	-	-	-
V	2560	ST&E Recreation/Spec Event	-	-	-	-
V	2570	ST&E Other Small Tools	-	-	-	-
FDC	4101	Building Maintenance	1,376	1,315	-	61
V	4110	Duplicating	300	300	-	-
V	4111	Postal	200	200	-	-
FDC	4112	Stores	149	142	-	7
FDC	4114	MIS-Surcharges	-	-	-	-
FDC	4115	MIS Services	4,090	3,908	-	182
FDC	4125	Equipment-City Vehicle	902	862	-	40
FDC	4129	EQUIP-City Vehicle Replacement	219	209	-	10
FDC	4132	Equipment Replacement PC Hardware	364	348	-	16
FDC	4134	Software Replacement	334	319	-	15
FDC	4142	Insurance Liability Charge	718	686	-	32
V	4507	Advertising	150	150	-	-
V	4525	Recreation Contract Services	11,229	400	10,829	-
V	4550	Other Professional Services	-	-	-	-
V	4605	Printing/Binding	300	300	-	-
V	4606	Photo/Blue Print	-	-	-	-
V	4801	Davis Waste Removal	-	-	-	-
V	4802	Laundry Service	-	-	-	-
FPC	4806	Telephone Services	560	535	-	25
V	4808	Cellular Phone Service	175	175	-	-
V	4910	Equip Oper Rent/Lease	-	-	-	-
V	4920	Land/Facility/Rental	-	-	-	-
FPC	5403	Membership Fees/Dues	53	53	-	-
FPC	5404	Misc Travel/Meetings	175	175	-	-
FPC	5405	Professional License/Appl	-	-	-	-
FPC	5406	Subscription/Publication	-	-	-	-
FPC	5407	Staff Development	-	-	-	-
V	5409	Uniform Purch/Rent/Clean	-	-	-	-
V	5410	Employee Service Recognition	-	-	-	-
V	5950	Trophies & Awards	-	-	-	-
<b>Total Expenditures</b>			<b>146,052</b>	<b>120,897</b>	<b>18,380</b>	<b>6,774</b>
<b>Total Revenue</b>			<b>87,260</b>	<b>70,600</b>	<b>16,660</b>	
			59.75%	58.40%	90.64%	0.00%
V		Total Variable Costs	57,118	44,364	10,829	1,925
FPC		Total Fixed Program Costs	51,130	40,399	7,551	3,180
FDC		Total Fixed Division Costs	32,669	31,215	-	1,454
DFC		Total Dept Fixed Costs	3,938	3,763	-	175
<b>Cost Recovery Levels</b>				<b>2</b>	<b>3</b>	<b>1</b>
			Min	44,364	16,493	
			Target	54,464	18,380	

4722	07/08	08/09	09/10	10/11	11/12	12/13	Difference
Full Time Salaries/Benefits	36,086	40,334	35,540	47,942	50,342		
<b>Total FT Costs</b>	<b>36,086</b>	<b>40,334</b>	<b>35,540</b>	<b>47,942</b>	<b>50,342</b>		<b>2,400</b>
TPT Salaries/Insurance	36,772	33,966	31,491	43,728	39,312		
<b>Total TPT Costs</b>	<b>36,772</b>	<b>33,966</b>	<b>31,491</b>	<b>43,728</b>	<b>39,312</b>		<b>-4,416</b>
Paid Overtime/Comp Time	0	88	0	0	0		
<b>Total Additional Pay</b>	<b>0</b>	<b>88</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
General Office	184	257	48	200	200		
Chem/Pnts/Solv/Lubr	0	0	0	0	0		
Cleaning/Custodial	0	0	0	0	0		
Communication	0	0	0	0	0		
Electrical	0	0	0	0	0		
Food Supplies	168	140	122	200	200		
Mechanical/Shop/Building	0	0	10	0	0		
Public Safety	100	0	0	60	60		
Recreation/SpecEvent	5,612	4,834	5,626	6,500	5,854		
ST&E General Office	0	0	0	0	0		
ST&E Cleaning/Custodial	0	0	0	0	0		
ST&E Communications	0	0	0	0	0		
ST&E Mechanical/Shop/Bldg	0	0	0	0	0		
ST&E Recreation/Spec Event	0	0	0	0	0		
ST&E Other Small Tools	0	0	0	0	0		
<b>Total Supplies/Minor Equip</b>	<b>6,064</b>	<b>5,231</b>	<b>5,806</b>	<b>6,960</b>	<b>6,314</b>		<b>-646</b>
Building Maintenance	1,670	1,711	1,347	1,376	1,376		
Duplicating	1,094	504	162	300	300		
Postal	726	427	274	200	200		
Stores	76	76	146	149	149		
MIS-Surcharges	15	0	0	0	0		
MIS Services	4,092	3,600	4,072	4,090	4,090		
Equipment-City Vehicle	330	330	992	902	902		
EQUIP-City Vehicle Replacement	153	153	(63)	219	219		
Equipment Replacement PC Hard	685	490	174	364	364		
Software Replacement	0	0	225	334	334		
Insurance Liability Charge	1,041	1,175	1,176	718	718		
<b>Total ISC</b>	<b>9,882</b>	<b>8,466</b>	<b>8,505</b>	<b>8,652</b>	<b>8,652</b>		<b>0</b>
Advertising	63	70	54	150	150		
Recreation Contract Services	1,938	3,017	0	15,351	11,229		
Other Professional Services	0	0	0	0	0		
Printing/Binding	0	0	48	300	300		
Photo/Blue Print	0	0	0	0	0		
Davis Waste Removal	0	0	0	0	0		
Laundry Service	0	0	0	0	0		
Telephone Services	0	206	478	560	560		
Cellular Phone Service	123	174	165	175	175		
Equip Oper Rent/Lease	0	0	0	0	0		
Land/Facility/Rental	0	0	0	0	0		
Membership Fees/Dues	0	0	0	53	53		
Misc Travel/Meetings	175	121	135	175	175		
Professional License/Appi	0	0	0	0	0		
Subscription/Publication	0	0	0	0	0		
Staff Development	0	0	0	0	0		
Uniform Purch/Rent/Clean	0	0	0	0	0		
Employee Service Recognition	0	0	0	0	0		
Trophies & Awards	0	0	0	0	0		
<b>Total Services/Other Opr Exp</b>	<b>2,299</b>	<b>3,588</b>	<b>880</b>	<b>16,764</b>	<b>12,642</b>		<b>-4,122</b>
<b>Total EXP</b>	<b>91,103</b>	<b>91,673</b>	<b>82,222</b>	<b>124,046</b>	<b>117,262</b>		<b>-6,784</b>
<b>Total REV</b>	<b>69,759</b>	<b>64,957</b>	<b>76,267</b>	<b>94,821</b>	<b>87,260</b>		<b>-7,561</b>
<b>Total GF Subsidy</b>	<b>21,344</b>	<b>26,716</b>	<b>5,955</b>	<b>29,225</b>	<b>30,002</b>		<b>777</b>
<b>Total GF Subsidy - FT and ISC</b>	<b>-24,624</b>	<b>-22,084</b>	<b>-38,090</b>	<b>-27,369</b>	<b>-28,992</b>		<b>-1,623</b>

**Notes/Comments**

\* FY10-11 - Moved Skyhawks from 4727 (Specialty Camps) to 4722 (Youth Sports)

Cost Category	Hrs & Acct #	Description	11/12 Projected	Teen Events	Teen Trips	School Year Services	Golden Heart Awards	Summer Services (Vault/Camp)	Education/ Outreach
	450	CS Supervisor (AM) %		30%	5%	51%	2%	7%	5%
	775	CS Coordinator (CF) %		24%	7%	47%	5%	14%	3%
	7,264	TPT % Spread		10%	5%	61%	0%	22%	2%
FPC		<b>CS Supervisor (AM) Salary</b>	\$ 23,717	\$ 7,115	\$ 1,186	\$ 12,096	\$ 474	\$ 1,660	\$ 1,186
FPC		<b>CS Coordinator (CF) Salary</b>	\$ 33,327	\$ 7,998	\$ 2,333	\$ 15,665	\$ 1,666	\$ 4,666	\$ 999
V	0401	TPT Salaries/Wages	\$ 64,071	6,300	3,541	38,500	-	13,730	2,000
V	0403	TPT Benefits/Insurance	929	91	51	558	-	199	29
FPC		Paid Overtime/Comp Time	-	-	-	-	-	-	-
DFC		Department Costs	5,758	576	288	3,513	-	1,267	115
FDC		Division Spread 4701 - 4703	36,333	3,633	1,817	22,163	-	7,993	727
V	2310	General Office	245	50	15	100	-	80	-
V	2315	Chem/Pnts/Solv/Lubr	650	-	650	-	-	-	-
V	2320	Cleaning/Custodial	95	35	-	20	-	40	-
V	2325	Communication	-	-	-	-	-	-	-
V	2330	Electrical Instrumentation	-	-	-	-	-	-	-
V	2335	Food Supplies	5,596	690	1,700	2,000	100	900	206
V	2340	Horticulture/Irrigation/Grounds	-	-	-	-	-	-	-
V	2350	Mechanical/Shop/Building	-	-	-	-	-	-	-
V	2355	Public Safety	115	25	30	20	-	40	-
V	2360	Recreation/SpecEvent	6,810	925	60	4,000	25	1,300	500
V	2510	ST&E General Office	75	-	25	50	-	-	-
V	2520	ST&E Cleaning/Custodial	-	-	-	-	-	-	-
V	2525	ST&E Communications	-	-	-	-	-	-	-
V	2550	ST&E Mechanical/Shop/Bldg	-	-	-	-	-	-	-
V	2560	ST&E Recreation/Spec Event	2,505	50	455	2,000	-	-	-
V	2570	ST&E Other Small Tools	-	-	-	-	-	-	-
FDC	4101	Building Maintenance	1,605	161	80	979	-	353	32
V	4110	Duplicating	198	123	15	5	15	40	-
V	4111	Postal	265	125	20	5	15	100	-
FDC	4112	Stores	186	19	9	113	-	41	4
FDC	4114	MIS-Surcharges	-	-	-	-	-	-	-
FDC	4115	MIS Services	5,527	553	276	3,371	-	1,216	111
FDC	4125	Equipment-City Vehicle	443	44	22	270	-	97	9
FDC	4129	EQUIP-City Vehicle Replacement	295	30	15	180	-	65	6
FDC	4132	Equipment Replacement PC Hardware	489	49	24	298	-	108	10
FDC	4134	Software Replacement	334	33	17	204	-	73	7
FDC	4142	Insurance Liability Charge	728	73	36	444	-	160	15
V	4507	Advertising	10	-	10	-	-	-	-
V	4525	Recreation Contract Services	25,780	3,850	280	6,000	-	5,650	10,000
V	4550	Other Professional Services	5,000	-	-	5,000	-	-	-
V	4605	Printing/Binding	1,020	50	20	200	-	750	-
V	4606	Photo/Blue Print	150	150	-	-	-	-	-
V	4801	Davis Waste Removal	10	-	-	10	-	-	-
V	4802	Laundry Service	-	-	-	-	-	-	-
FPC	4806	Telephone Services	741	74	37	452	-	163	15
V	4808	Cellular Phone Service	400	40	20	244	-	88	8
V	4910	Equip Oper Rent/Lease	2,940	-	600	-	-	2,340	-
V	4920	Land/Facil Rent/Lease	2,400	-	2,400	-	-	-	-
FPC	5403	Membership Fees/Dues	200	16	10	174	-	-	-
FPC	5404	Misc Travel/Meetings	240	70	120	-	10	40	-
FPC	5405	Professional License/Appl	256	-	32	96	-	128	-
FPC	5406	Subscription/Publication	-	-	-	-	-	-	-
FPC	5407	Staff Development	100	-	-	-	-	-	100
V	5409	Uniform Purch/Rent/Clean	590	230	-	200	-	160	-
V	5410	Employee Service/Recognition	50	-	-	50	-	-	-
V	5950	Trophies & Awards	30	-	-	-	30	-	-
		<b>Total Expenditures</b>	<b>230,214</b>	<b>33,177</b>	<b>16,195</b>	<b>118,981</b>	<b>2,335</b>	<b>43,448</b>	<b>16,077</b>
		<b>Total Revenue</b>	<b>41,847</b>	<b>16,190</b>	<b>11,440</b>	<b>-</b>	<b>-</b>	<b>14,217</b>	<b>-</b>
			18.18%	48.80%	70.64%	0.00%	0.00%	32.72%	0.00%
V		Total Variable Costs	117,975	12,593	9,821	58,194	185	24,468	12,714
FPC		Total Fixed Program Costs	58,335	15,273	3,686	28,397	2,150	6,529	2,300
FDC		Total Fixed Division Costs	45,606	4,561	2,280	27,820	-	10,033	912
DFC		Total Fixed Department Costs	5,758	576	288	3,513	-	1,267	115
		<b>Cost Recovery Levels</b>		<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
		Min			9,821				
		Target			10,742				

4724	07/08	08/09	09/10	10/11	11/12	12/13	Difference
Full Time Salaries/Benefits	42,767	52,195	50,991	54,318	57,044		
<b>Total FT Costs</b>	<b>42,767</b>	<b>52,195</b>	<b>50,991</b>	<b>54,318</b>	<b>57,044</b>		<b>2,726</b>
TPT Salaries/Insurance	41,350	34,855	74,172	79,708	65,000		
<b>Total TPT Costs</b>	<b>41,350</b>	<b>34,855</b>	<b>74,172</b>	<b>79,708</b>	<b>65,000</b>		<b>-14,708</b>
Paid Overtime/Comp Time	0	0	0	0	0		
<b>Total Additional Pay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
General Office	803	398	310	340	245		
Chem/Paints/Solv/Lubr	257	263	0	650	650		
Cleaning/Custodial	33	0	40	60	95		
Communication	16	26	0	0	0		
Electrical/Instrumentation	0	80	0	0	0		
Food Supplies	5,998	6,512	4,925	3,870	5,596		
Horticulture/Irrigation/Grounds	0	0	0	0	0		
Mechanical/Shop/Building	40	0	60	60	0		
Public Safety	6	0	87	82	115		
Recreation/SpecEvent	1,815	1,436	3,600	3,041	6,810		
ST&E General Office	72	0	194	125	75		
ST&E Cleaning/Custodial	0	0	0	139	0		
ST&E Communications	0	48	189	129	0		
ST&E Mechanical/Shop/Bldg	0	0	0	0	0		
ST&E Recreation/Spec Event	1,074	49	2,910	2,755	2,505		
ST&E Other Small Tools	0	0	0	0	0		
<b>Total Supplies/Minor Equip</b>	<b>10,114</b>	<b>8,812</b>	<b>12,315</b>	<b>11,251</b>	<b>16,091</b>		<b>4,840</b>
Building Maintenance	2,256	2,312	1,571	1,605	1,605		
Duplicating	2,581	909	505	410	198		
Postal	1,997	578	380	375	265		
Stores	96	103	189	186	186		
MIS-Surcharges	19	0	0	0	0		
MIS Services	5,528	4,865	5,730	5,527	5,527		
Equipment-City Vehicle	446	446	487	443	443		
EQUIP-City Vehicle Replacement	207	207	(85)	295	295		
Equipment Replacement PC Hard	925	662	234	489	489		
Software Replacement	0	0	225	334	334		
Insurance Liability Charge	1,407	1,166	1,164	728	728		
<b>Total ISC</b>	<b>15,462</b>	<b>11,248</b>	<b>10,400</b>	<b>10,392</b>	<b>10,070</b>		<b>-322</b>
Advertising	34	0	206	116	10		
Recreation Contract Services	855	623	1,633	1,833	25,780		
Other Professional Services	162	12	10,000	5,000	5,000		
Printing/Binding	25	0	0	420	1,020		
Photo/Blue Print	107	0	84	150	150		
Davis Waste Removal	20	0	50	15	10		
Laundry Service	0	0	0	0	0		
Telephone Services	1,377	1,583	741	741	741		
Cellular Phone Service	613	561	377	400	400		
Equip Oper Rent/Lease	0	0	0	1,200	2,940		
Land/Facility Rent/Lease	1,551	1,009	1,550	2,700	2,400		
Membership Fees/Dues	280	135	200	200	200		
Misc Travel/Meetings	217	218	170	334	240		
Professional Licenses/App'l	59	129	0	0	256		
Subscription/Publication	16	0	50	50	0		
Staff Development	100	0	100	100	100		
Uniform Purch/Rent/Clean	624	609	270	431	590		
Employee Service Recognition	0	0	0	0	50		
Trophies & Awards	151	385	175	30	30		
<b>Total Services/Other Opr Exp</b>	<b>6,191</b>	<b>5,264</b>	<b>15,606</b>	<b>13,720</b>	<b>39,917</b>		<b>26,197</b>
<b>Total EXP</b>	<b>115,884</b>	<b>112,374</b>	<b>163,484</b>	<b>169,389</b>	<b>188,122</b>		<b>18,733</b>
<b>Total REV</b>	<b>17,709</b>	<b>15,327</b>	<b>18,900</b>	<b>22,000</b>	<b>41,847</b>		<b>19,847</b>
<b>Total GF Subsidy</b>	<b>98,175</b>	<b>97,047</b>	<b>144,584</b>	<b>147,389</b>	<b>146,275</b>		<b>-1,114</b>
<b>Total GF Subsidy - FT and ISC</b>	<b>39,946</b>	<b>33,604</b>	<b>83,193</b>	<b>82,679</b>	<b>79,161</b>		<b>-3,518</b>

**Notes/Comments**

\* FY09-10 - Council re-allocated \$42,000 from maintenance of 3rd & B facility to teen program/services (Teen Ctr re-used for Bicycle Hall of Fame - closed 8/09, \$32,000 for tpt, \$10,000 for Other Prof. Services)

Cost Category	Hrs & Acct #	Description	11/12 Projected	Camp Putah & T-shirts	Camp Putah III	Horse Camps
	225	CS Supervisor (AM) %		65%	15%	20%
	300	CS Coordinator (CF) %		75%	15%	10%
	4,833	TPT % Spread		80%	9%	11%
FPC		<b>CS Supervisor (AM) Salary</b>	\$ 11,859	\$ 7,708	\$ 1,779	\$ 2,372
FPC		<b>CS Coordinator (CF) Salary</b>	\$ 12,901	\$ 9,676	\$ 1,935	\$ 1,290
V	0401	TPT Salaries/Wages	\$ 42,625	35,010	3,672	3,943
V	0403	TPT Benefits/Insurance	618	508	53	57
FPC		Paid Overtime/Comp Time	-	-	-	-
DFC		Department Costs	2,806	2,244	253	309
FDC		Division Spread 4701 - 4703	17,703	14,162	1,593	1,947
V	2310	General Office	235	200	15	20
V	2315	Chem/Paints/Solv/Lubr	700	25	460	215
V	2320	Cleaning/Custodial	18	10	5	3
V	2325	Communication	5	-	-	5
V	2335	Food Supplies	2,500	2,000	450	50
V	2340	Horticulture/Irrigation/Grounds	-	-	-	-
V	2350	Mechanical/Shop/Building	-	-	-	-
V	2355	Public Safety	165	100	35	30
V	2360	Recreation/SpecEvent	2,750	2,500	100	150
V	2510	ST&E General Office	-	-	-	-
V	2520	ST&E Cleaning/Custodial	-	-	-	-
V	2525	ST&E Communications	125	40	35	50
V	2540	ST&E Horticulture/Irrigation/Grounds	-	-	-	-
V	2550	ST&E Mechanical/Shop/Bldg	-	-	-	-
V	2560	ST&E Recreation/Spec Event	1,000	800	200	-
V	2570	ST&E Other Small Tools	-	-	-	-
FDC	4101	Building Maintenance	1,605	1,284	144	177
V	4110	Duplicating	170	100	10	60
V	4111	Postal	130	100	10	20
FDC	4112	Stores	149	119	13	16
FDC	4114	MIS-Surcharges	-	-	-	-
FDC	4115	MIS Services	4,184	3,347	377	460
FDC	4125	Equipment-City Vehicle	843	674	76	93
FDC	4129	EQUIP-City Vehicle Replacement	607	486	55	67
FDC	4132	Equipment Replacement PC Hardware	370	296	33	41
FDC	4134	Software Replacement	334	267	30	37
FDC	4142	Insurance Liability Charge	677	542	61	74
V	4507	Advertising	80	40	20	20
V	4525	Recreation Contract Services	16,705	7,200	-	9,505
V	4550	Other Professional Services	-	-	-	-
V	4605	Printing/Binding (Kinko's)	270	200	30	40
V	4606	Photo/Blue Print	25	20	-	5
FPC	4806	Telephone Services	599	479	54	66
V	4808	Cellular Phone Service	275	175	50	50
V	4910	Equip Oper Rent/Lease	7,057	700	2,500	3,857
V	4920	Land/Facility Rent/Lease	2,470	2,000	470	-
FPC	5403	Membership Fees/Dues	325	260	29	36
FPC	5404	Misc Travel/Meetings	92	74	8	10
FPC	5405	Prof License/App/ Fees	192	154	17	21
FPC	5406	Subscription/Publication	-	-	-	-
FPC	5407	Staff Development	243	80	154	9
V	5409	Uniform Purch/Rent/Clean	310	225	20	65
V	5410	Employee Service Recognition	215	175	10	30
V	5950	Trophies & Awards	-	-	-	-
		<b>Total Expenditures</b>	<b>\$ 133,936</b>	<b>93,980</b>	<b>14,757</b>	<b>25,199</b>
		<b>Total Revenue</b>	<b>126,304</b>	<b>98,000</b>	<b>7,040</b>	<b>21,264</b>
			94.30%	104.28%	47.71%	84.38%
V		Total Variable Costs	74,175	51,420	8,062	18,078
FPC		Total Fixed Program Costs	26,018	18,430	3,977	3,804
FDC		Total Fixed Division Costs	26,138	20,910	2,352	2,875
DFC		Total Fixed Department Costs	2,806	2,244	253	309
		<b>Cost Recovery Levels</b>		<b>3</b>	<b>3</b>	<b>3</b>
		Min		65,243	11,044	20,931
		Target		75,078	12,627	22,600

4725	07/08	08/09	09/10	10/11	11/12	12/13	Difference
Full Time Salaries/Benefits	36,737	35,768	28,332	23,578	24,759		
<b>Total FT Costs</b>	<b>36,737</b>	<b>35,768</b>	<b>28,332</b>	<b>23,578</b>	<b>24,759</b>		<b>1,181</b>
TPT Salaries/Insurance	55,929	53,310	43,889	41,724	43,243		
<b>Total TPT Costs</b>	<b>55,929</b>	<b>53,310</b>	<b>43,889</b>	<b>41,724</b>	<b>43,243</b>		<b>1,519</b>
Paid Overtime/Comp Time	0	0	0	-	-		
<b>Total Additional Pay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
General Office	426	121	770	235	235		
Chem/Paints/Solv/Lubr	1,688	2,348	1,000	760	700		
Cleaning/Custodial	0	0	25	20	18		
Communication	0	44	45	5	5		
Food Supplies	4,805	4,005	3,075	2,450	2,500		
Horticulture/Irrigation/Grounds	0	0	0	25	0		
Mechanical/Shop/Building	0	3	13	0	0		
Public Safety	977	285	170	165	165		
Recreation/SpecEvent	2,838	3,836	5,325	3,250	2,750		
ST&E General Office	365	0	0	0	0		
ST&E Cleaning/Custodial	0	0	0	0	0		
ST&E Communications	428	259	375	125	125		
ST&E Horticulture/Irrigation/Ground	0	0	25	0	0		
ST&E Mechanical/Shop/Bldg	0	0	0	0	0		
ST&E Recreation/Spec Event	1,038	911	1,690	1,000	1,000		
Other Sm Tools/Impl	0	0	0	0	0		
<b>Total Supplies/Minor Equip</b>	<b>12,565</b>	<b>11,812</b>	<b>12,513</b>	<b>8,035</b>	<b>7,498</b>		<b>-537</b>
Building Maintenance	1,709	1,751	1,571	1,605	1,605		
Duplicating	1,094	360	185	130	170		
Postal	743	437	140	130	130		
Stores	76	78	151	149	149		
MIS-Surcharges	15	0	0	0	0		
MIS Services	4,185	3,683	4,338	4,184	4,184		
Equipment-City Vehicle	1,568	1,035	927	843	843		
EQUIP-City Vehicle Replacement	724	424	(175)	607	607		
Equipment Replacement PC Hardw	701	502	177	370	370		
Software Replacement	0	0	225	334	334		
Insurance Liability Charge	1,066	1,156	1,159	677	677		
<b>Total ISC</b>	<b>11,881</b>	<b>9,426</b>	<b>8,698</b>	<b>9,029</b>	<b>9,069</b>		<b>40</b>
Advertising	92	29	110	80	80		
Redacting Contract Services	18,773	18,891	15,625	16,300	16,705		
Other Professional Services	32	0	0	0	0		
Printing/Binding	0	0	0	260	270		
Photo/Blue Print	0	51	55	25	25		
Telephone Services	414	427	599	599	599		
Cellular Phone Service	0	350	550	275	275		
Equip Oper Rent/Lease	11,637	12,892	6,360	6,517	7,057		
Land/Facility Rent/Lease	2,957	2,618	2,700	2,417	2,470		
Membership Fees/Dues	0	0	325	325	325		
Misc Travel/Meetings	87	172	320	92	92		
Prof License/Appl/Fees	93	45	100	80	192		
Subscription/Publication	0	0	0	0	0		
Staff Development	0	20	80	80	243		
Uniform Purch/Rent/Clean	83	397	375	310	310		
Employee Service Recognition	0	101	60	215	215		
Trophies & Awards	0	0	113	0	0		
<b>Total Services/Other Opr Exp</b>	<b>34,168</b>	<b>35,993</b>	<b>27,372</b>	<b>27,575</b>	<b>28,858</b>		<b>1,283</b>
<b>Total EXP</b>	<b>151,280</b>	<b>146,309</b>	<b>120,804</b>	<b>109,941</b>	<b>113,427</b>		<b>3,486</b>
<b>Total REV</b>	<b>146,189</b>	<b>134,982</b>	<b>115,388</b>	<b>121,853</b>	<b>126,304</b>		<b>4,451</b>
<b>Total GF Subsidy</b>	<b>5,091</b>	<b>11,327</b>	<b>5,416</b>	<b>-11,912</b>	<b>-12,877</b>		<b>-965</b>
<b>Total GF Subsidy - FT and ISC</b>	<b>-43,527</b>	<b>-33,867</b>	<b>-31,614</b>	<b>-44,519</b>	<b>-46,705</b>		<b>-2,186</b>

Cost Category	Hrs & Acct #	Description	11/12 Projected	Playgrounds	Summer Quest	PM Care Summer	Rainbow Voyager	Spring Break Safari	Kinder Camp	Specialty Camps
	375	CS Supervisor (CD) %		41%	16%	6%	10%	1%	6%	20%
	1,060	CS Coordinator (CT) %		40%	15%	4%	10%	5%	6%	20%
	16,768	TPT % Spread		34%	23%	6%	8%	1%	8%	21%
FPC		<b>CS Supervisor (CD) Salary</b>	\$ 20,039	\$ 8,216	\$ 3,206	\$ 1,202	\$ 2,004	\$ 200	\$ 1,202	\$ 4,008
FPC		<b>CS Coordinator (CT) Salary</b>	\$ 45,583	\$ 18,233	\$ 6,837	\$ 1,823	\$ 4,558	\$ 2,279	\$ 2,735	\$ 9,117
V	0401	TPT Salaries/Wages	\$ 147,898	50,146	33,556	8,754	11,672	1,459	11,672	30,639
V	0403	TPT Benefits/Insurance	2,145	727	487	127	169	21	169	444
FPC		Paid Overtime/Comp Time	-	-	-	-	-	-	-	-
DFC		Department Costs	8,581	2,909	1,947	508	677	85	677	1,778
FDC		Division Spread 4701 - 4703	54,143	18,357	12,284	3,205	4,273	534	4,273	11,216
V	2310	General Office	770	320	100	-	50	100	-	200
V	2315	Chem/Pnts/Solv/Lubr	-	-	-	-	-	-	-	-
V	2320	Cleaning/Custodial	-	-	-	-	-	-	-	-
V	2325	Communication	-	-	-	-	-	-	-	-
V	2330	Electrical	-	-	-	-	-	-	-	-
V	2335	Food Supplies	12,780	4,230	1,000	800	1,000	150	600	5,000
V	2340	Horticulture/Irrigation/Grounds	-	-	-	-	-	-	-	-
V	2350	Mechanical/Shop/Building	-	-	-	-	-	-	-	-
V	2355	Public Safety	540	300	150	25	10	-	25	30
V	2360	Recreation/SpecEvent	16,040	8,540	1,850	550	1,300	150	800	2,850
V	2510	ST&E General Office	-	-	-	-	-	-	-	-
V	2520	ST&E Cleaning/Custodial	-	-	-	-	-	-	-	-
V	2525	ST&E Communications	-	-	-	-	-	-	-	-
V	2550	ST&E Mechanical/Shop/Bldg	-	-	-	-	-	-	-	-
V	2560	ST&E Recreation/Spec Event	1,116	200	200	75	200	125	116	200
V	2570	ST&E Other Small Tools	-	-	-	-	-	-	-	-
FDC	4101	Building Maintenance	2,064	700	468	122	163	20	163	428
V	4110	Duplicating	1,140	585	200	50	15	25	15	250
V	4111	Postal	640	180	20	150	-	40	-	250
FDC	4112	Stores	447	152	101	26	35	4	35	93
FDC	4114	MIS-Surcharges	-	-	-	-	-	-	-	-
FDC	4115	MIS Services	11,511	3,903	2,612	681	908	114	908	2,385
FDC	4125	Equipment-City Vehicle	843	286	191	50	67	8	67	175
FDC	4129	EQUIP-City Vehicle Replacement	601	204	136	36	47	6	47	125
FDC	4132	Equipment Replacement PC Hardware	1,020	346	231	60	80	10	80	211
FDC	4134	Software Replacement	838	284	190	50	66	8	66	174
FDC	4142	Insurance Liability Charge	1,549	525	351	92	122	15	122	321
V	4507	Advertising	100	15	15	10	15	15	15	15
V	4525	Recreation Contract Services	32,100	2,400	17,000	-	2,600	2,025	600	7,475
V	4550	Other Professional Services	-	-	-	-	-	-	-	-
V	4605	Printing/Binding	-	-	-	-	-	-	-	-
V	4606	Photo/Blue Print	-	-	-	-	-	-	-	-
V	4801	Davis Waste Removal	-	-	-	-	-	-	-	-
V	4802	Laundry Service	-	-	-	-	-	-	-	-
FPC	4806	Telephone Services	1,601	543	363	95	126	16	126	332
V	4808	Cellular Phone Service	800	271	182	47	63	8	63	166
V	4910	Equip Oper Rent/Lease	9,870	-	7,000	-	1,000	800	200	870
V	4920	Land/Facility Rent/Lease	16	16	-	-	-	-	-	-
FPC	5403	Membership Fees/Dues	167	57	38	10	13	2	13	35
FPC	5404	Misc Travel/Meetings	560	190	127	33	44	6	44	116
FPC	5405	Professional License/Appl/Fees	250	85	57	15	20	2	20	52
FPC	5406	Subscription/Publication	-	-	-	-	-	-	-	-
FPC	5407	Staff Development	120	41	27	7	9	1	9	25
V	5409	Uniform Purch/Rent/Clean	2,350	1,350	400	80	100	-	80	340
V	5410	Employee Service Recognition	300	200	100	-	-	-	-	-
V	5950	Trophies & Awards	440	320	120	-	-	-	-	-
<b>Total Expenditures</b>			<b>378,960</b>	<b>124,830</b>	<b>91,548</b>	<b>18,683</b>	<b>31,409</b>	<b>8,229</b>	<b>24,945</b>	<b>79,316</b>
<b>Total Revenue</b>			<b>346,837</b>	<b>119,000</b>	<b>89,429</b>	<b>18,128</b>	<b>25,415</b>	<b>6,525</b>	<b>13,840</b>	<b>74,500</b>
			91.52%	95.33%	97.69%	97.03%	80.92%	79.29%	55.48%	93.93%
V		Total Variable Costs	226,584	68,857	61,793	10,541	18,025	4,897	14,186	48,285
FPC		Total Fixed Program Costs	68,069	27,279	10,599	3,171	6,755	2,504	4,130	13,631
FDC		Total Fixed Division Costs	72,178	24,472	16,376	4,272	5,696	712	5,696	14,953
DFC		Total Fixed Department Costs	8,581	2,909	1,947	508	677	85	677	1,778
<b>Cost Recovery Levels</b>				<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>
Min			68,857	69,742	10,541	18,025	4,897	14,186	58,508	
Target			75,677	76,486	11,334	19,714	5,523	15,219	65,654	

4727	07/08	08/09	09/10	10/11	11/12	12/13	Difference
Full Time Salaries/Benefits	67,997	62,659	61,439	57,691	65,621		
<b>Total FT Costs</b>	<b>67,997</b>	<b>62,659</b>	<b>61,439</b>	<b>57,691</b>	<b>65,621</b>		<b>7,930</b>
TPT Salaries/Insurance	166,285	158,280	136,958	142,030	147,898		
<b>Total TPT Costs</b>	<b>166,285</b>	<b>158,280</b>	<b>136,958</b>	<b>142,030</b>	<b>147,898</b>		<b>5,868</b>
Paid Overtime/Comp Time	0	5	0	0	0		
<b>Total Additional Pay</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
General Office	784	599	790	770	770		
Chem/Pnts/Solv/Lbr	40	0	0	0	0		
Cleaning/Custodial	0	0	0	0	0		
Communication	176	0	0	0	0		
Electrical	0	0	0	0	0		
Food Supplies	8,693	9,672	12,380	12,780	12,780		
Horticulture/Irrigation/Grounds	0	0	0	0	0		
Mechanical/Shop/Building	75	0	0	0	0		
Public Safety	632	187	540	540	540		
Recreation/SpecEvent	9,754	11,476	15,790	16,040	16,040		
ST&E General Office	613	48	0	0	0		
ST&E Cleaning/Custodial	0	0	0	0	0		
ST&E Communications	0	0	0	0	0		
ST&E Mechanical/Shop/Bldg	0	0	0	0	0		
ST&E Recreation/Spec Event	537	28	1,116	1,116	1,116		
ST&E Other Small Tools	0	0	0	0	0		
<b>Total Supplies/Minor Equip</b>	<b>21,304</b>	<b>22,010</b>	<b>30,616</b>	<b>31,246</b>	<b>31,246</b>		<b>0</b>
Building Maintenance	5,125	5,251	2,020	2,064	2,064		
Duplicating	3,281	1,554	1,444	1,140	1,140		
Postal	2,229	1,312	640	640	640		
Stores	229	234	454	447	447		
MIS-Surcharges	43	0	0	0	0		
MIS Services	12,554	11,048	11,934	11,511	11,511		
Equipment-City Vehicle	1,014	1,014	927	843	843		
EQUIP-City Vehicle Replacement	470	420	-173	601	601		
Equipment Replacement PC Hardw	2,101	1,504	488	1,020	1,020		
Software Replacement	0	0	564	838	838		
Insurance Liability Charge	3,195	3,132	3,051	1,549	1,549		
<b>Total ISC</b>	<b>30,241</b>	<b>25,469</b>	<b>21,349</b>	<b>20,653</b>	<b>20,653</b>		<b>0</b>
Advertising	63	0	100	100	100		
Recreation Contract Services	31,449	36,023	43,220	30,625	32,100		
Other Professional Services	0	0	0	0	0		
Printing/Binding	103	89	0	0	0		
Photo/Blue Print	0	829	0	0	0		
Davis Waste Removal	33	0	0	0	0		
Laundry Service	0	0	0	0	0		
Telephone Services	3,258	2,699	1,601	1,601	1,601		
Cellular Phone Service	667	715	800	800	800		
Equip Oper Rent/Lease	11,515	9,147	8,975	9,300	9,870		
Land/Facility Rent/Lease	0	43	16	16	16		
Membership Fees/Dues	135	135	167	167	167		
Misc Travel/Meetings	196	300	560	560	560		
Prof License/App/Fees	0	215	250	250	250		
Subscription/Publication	28	0	0	0	0		
Staff Development	1,172	20	120	120	120		
Uniform Purch/Rent/Clean	3,596	2,036	1,910	1,910	2,350		
Employee Service Recognition	175	374	300	300	300		
Trophies & Awards	343	250	440	440	440		
<b>Total Services/Other Opr Exp</b>	<b>52,733</b>	<b>52,875</b>	<b>58,459</b>	<b>46,189</b>	<b>48,674</b>		<b>2,485</b>
<b>Total all EXP</b>	<b>338,560</b>	<b>321,298</b>	<b>308,821</b>	<b>297,809</b>	<b>314,092</b>		<b>16,283</b>
<b>Total REV</b>	<b>327,383</b>	<b>335,134</b>	<b>369,383</b>	<b>336,728</b>	<b>346,837</b>		<b>10,109</b>
<b>Total GF Subsidy</b>	<b>11,177</b>	<b>-13,836</b>	<b>-60,562</b>	<b>-38,919</b>	<b>-32,745</b>		<b>6,174</b>
<b>Total GF Subsidy - FT and ISC</b>	<b>-87,061</b>	<b>-101,964</b>	<b>-143,350</b>	<b>-117,263</b>	<b>-119,019</b>		<b>-1,756</b>

**Notes/Comments**

\* FY10-11 - Moved Skyhawks from 4727 (Specialty Camps) to 4722 (Youth Sports)

\* FY10-11 - Adding additional week of camp for July 4

\* FY11-12 - Golf n Splash moved from #4712 (Aquatics) into 4727 (Camps)

Cost Category	Hrs & Acct #	Description	11/12 Projected	Trips	Events	Intake
	250	CS Supervisor (CD) %		33%	33%	34%
	1,080	CS Coordinator (JE) %		50%	40%	10%
	1,927	TPT % Spread		59%	41%	0%
FPC		<b>CS Supervisor (CD) Salary</b>	\$ 13,359	\$ 4,409	\$ 4,409	\$ 4,542
FPC		<b>CS Coordinator (JE) Salary</b>	\$ 48,579	\$ 24,289	\$ 19,431	\$ 4,858
V	0401	TPT Salaries/Wages	\$ 16,994	9,994	7,000	-
V	0403	TPT Benefits/Insurance	246	145	102	-
FPC		Paid Overtime/Comp Time	-	-	-	-
DFC		Department Costs	4,393	2,584	1,810	-
FDC		Division Spread 4701 - 4703	27,721	16,302	11,418	-
V	2310	General Office	280	150	120	10
V	2315	Chem/Pnts/Solv/Lubr	-	-	-	-
V	2320	Cleaning/Custodial	-	-	-	-
V	2325	Communication	-	-	-	-
V	2330	Electrical	-	-	-	-
V	2335	Food Supplies	4,500	2,500	2,000	-
V	2340	Horticulture/Irrigation/Grounds	-	-	-	-
V	2350	Mechanical/Shop/Building	-	-	-	-
V	2355	Public Safety	90	60	30	-
V	2360	Recreation/SpecEvent	755	415	340	-
V	2510	ST&E General Office	-	-	-	-
V	2520	ST&E Cleaning/Custodial	-	-	-	-
V	2525	ST&E Communications	-	-	-	-
V	2550	ST&E Mechanical/Shop/Bldg	-	-	-	-
V	2560	ST&E Recreation/Spec Event	-	-	-	-
V	2570	ST&E Other Small Tools	-	-	-	-
FDC	4101	Building Maintenance	1,376	809	567	-
V	4110	Duplicating	975	500	400	75
V	4111	Postal	220	145	65	10
FDC	4112	Stores	112	66	46	-
FDC	4114	MIS-Surcharges	-	-	-	-
FDC	4115	MIS Services	1,583	931	652	-
FDC	4125	Equipment-City Vehicle	274	161	113	-
FDC	4129	EQUIP-City Vehicle Replacement	170	100	70	-
FDC	4132	Equipment Replacement PC Hardware	140	82	58	-
FDC	4134	Software Replacement	168	99	69	-
FDC	4142	Insurance Liability Charge	556	327	229	-
V	4505	Fiscal Agent Services	-	-	-	-
V	4507	Advertising	-	-	-	-
V	4525	Recreation Contract Services	8,000	6,000	2,000	-
V	4550	Other Professional Services	-	-	-	-
V	4605	Printing/Binding	-	-	-	-
V	4606	Photo/Blue Print	-	-	-	-
V	4801	Davis Waste Removal	-	-	-	-
V	4802	Laundry Service	-	-	-	-
FPC	4806	Telephone Services	456	268	188	-
V	4808	Cellular Phone Service	90	53	37	-
V	4910	Equip Oper Rent/Lease	-	-	-	-
V	4920	Land/Facility Rent/Lease	-	-	-	-
FPC	5403	Membership Fees/Dues	200	118	82	-
FPC	5404	Misc Travel/Meetings	160	94	66	-
FPC	5405	Professional License/App/Fees	-	-	-	-
FPC	5406	Subscription/Publication	-	-	-	-
FPC	5407	Staff Development	-	-	-	-
V	5409	Uniform Purch/Rent/Clean	34	18	16	-
V	5410	Employee Service Recognition	-	-	-	-
V	5950	Trophies & Awards	-	-	-	-
		<b>Total Expenditures</b>	<b>131,431</b>	<b>70,619</b>	<b>51,317</b>	<b>9,495</b>
		<b>Total Revenue</b>	<b>25,168</b>	<b>13,952</b>	<b>11,216</b>	<b>-</b>
			19.15%	19.76%	21.86%	0.00%
V		Total Variable Costs	31,938	19,835	12,008	95
FPC		Total Fixed Program Costs	62,754	29,178	24,176	9,400
FDC		Total Fixed Division Costs	31,932	18,779	13,153	-
DFC		Total Fixed Department Costs	4,393	2,584	1,810	-
		<b>Cost Recovery Levels</b>		<b>1.5</b>	<b>1.5</b>	<b>1</b>
		Min		9,917	6,004	
		(Not to Exceed Target)		27,375	16,428	

4729	07/08	08/09	09/10	10/11	11/12	12/13	Difference
Full Time Salaries/Benefits	58,436	62,753	62,833	53,840	61,938		
<b>Total FT Costs</b>	<b>58,436</b>	<b>62,753</b>	<b>62,833</b>	<b>53,840</b>	<b>61,938</b>		<b>8,098</b>
TPT Salaries/Insurance	16,401	16,971	15,188	17,627	17,240		
<b>Total TPT Costs</b>	<b>16,401</b>	<b>16,971</b>	<b>15,188</b>	<b>17,627</b>	<b>17,240</b>		<b>-387</b>
Paid Overtime/Comp Time	0	0	0	0	0		
<b>Total Additional Pay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
General Office	305	143	79	310	280		
Chemicals/Pnts/Sov/Lubr	0	0	0	0	0		
Cleaning/Custodial	0	0	0	0	0		
Communication	0	0	0	0	0		
Mechanical/Shop/Bldg	0	0	0	0	0		
Food Supplies	5,574	4,530	4,484	4,852	4,500		
Horticulture/Irrigation/Grounds	0	0	0	0	0		
Mechanical/Shop/Building	24	28	47	0	0		
Public Safety	0	16	0	100	90		
Recreation/SpecEvent	1,190	487	497	755	755		
ST&E General Office	90	0	0	0	0		
ST&E Cleaning/Custodial	0	0	0	0	0		
ST&E Communications	0	0	95	0	0		
ST&E Mechanical/Shop/Bldg	0	0	0	0	0		
ST&E Recreation/Spec Event	0	0	0	0	0		
ST&E Other Small Tools	0	0	0	0	0		
<b>Total Supplies/Minor Equip</b>	<b>7,183</b>	<b>5,204</b>	<b>5,202</b>	<b>6,017</b>	<b>5,625</b>		<b>-392</b>
Building Maintenance	1,293	1,325	1,347	1,376	1,376		
Duplicating	820	2,265	28	1,075	975		
Postal	562	331	212	260	220		
Stores	57	60	111	112	112		
MIS-Surcharges	11	0	0	0	0		
MIS Services	3,166	2,785	1,576	1,583	1,583		
Equipment-City Vehicle	256	256	301	274	274		
EQUIP-City Vehicle Replacement	118	118	-49	170	170		
Equipment Replacement PC Hardw	530	379	67	140	140		
Software Replacement	0	0	113	168	168		
Insurance Liability Charge	805	911	905	556	556		
<b>Total ISC</b>	<b>7,618</b>	<b>8,430</b>	<b>4,611</b>	<b>5,714</b>	<b>5,574</b>		<b>-140</b>
Fiscal Agent Services	0	0	257	0	0		
Advertising	62	0	0	0	0		
Recreation Contract Services	6,960	4,591	8,177	5,000	8,000		
Other Professional Services	0	0	0	0	0		
Printing/Binding	0	0	0	0	0		
Photo/Blue Print	0	0	0	0	0		
Davis Waste Removal	0	0	0	0	0		
Laundry Service	0	0	0	0	0		
Telephone Services	414	365	233	456	456		
Cellular Phone Service	0	0	0	90	90		
Equip Oper Rent/Lease	0	0	0	0	0		
Land/Facility Rent/Lease	0	0	0	0	0		
Membership Fees/Dues	0	135	103	200	200		
Misc Travel/Meetings	50	20	0	160	160		
Prof License/App/ Fees	0	0	0	0	0		
Subscription/Publication	0	0	0	0	0		
Staff Development	81	0	0	0	0		
Uniform Purch/Rent/Clean	211	0	0	50	34		
Employee Service Recognition	0	0	0	0	0		
Trophies & Awards	0	0	0	0	0		
<b>Total Services/Other Opr Exp</b>	<b>7,778</b>	<b>5,111</b>	<b>8,770</b>	<b>5,956</b>	<b>8,940</b>		<b>2,984</b>
<b>Total EXP</b>	<b>97,416</b>	<b>98,469</b>	<b>96,604</b>	<b>89,154</b>	<b>99,317</b>		<b>10,163</b>
<b>Total REV</b>	<b>16,524</b>	<b>21,209</b>	<b>23,486</b>	<b>21,728</b>	<b>25,168</b>		<b>3,440</b>
<b>Total GF Subsidy</b>	<b>80,892</b>	<b>77,260</b>	<b>73,118</b>	<b>67,426</b>	<b>74,149</b>		<b>6,723</b>
<b>Total GF Subsidy - FT and ISC</b>	<b>14,838</b>	<b>6,077</b>	<b>5,674</b>	<b>-1,121</b>	<b>14,735</b>		<b>15,856</b>

Cost Category	Hrs & Acct #	Description	11/12 Projected	Gym Preschool	Gymnastics/ Group	Dance Classes	Apparel/ Snack Bar	Gym Private Parties	Gym Camp	Private Lessons
	280	CS Supervisor (CD) %		30%	28%	15%	0%	1%	25%	1%
	1,880	CS Coordinator (SC) %		33%	27%	18%	1%	1%	19%	1%
	14,119	TPT % Spread		49%	21%	8%	0%	4%	18%	0%
FPC		<b>CS Supervisor (CD) Salary</b>	\$ 14,962	\$ 4,489	\$ 4,189	\$ 2,244	\$ -	\$ 150	\$ 3,741	\$ 150
FPC		<b>Shannon Clegg (SC) Salary</b>	\$ 85,473	\$ 28,206	\$ 23,078	\$ 15,385	\$ 855	\$ 855	\$ 16,240	\$ 855
V	0401	TPT Salaries/Wages	\$ 124,526	56,886	29,960	9,075	100	6,450	21,595	460
V	0403	TPT Benefits/Insurance	1,806	825	434	132	1	94	313	7
FPC		Paid Overtime/Comp Time	-	-	-	-	-	-	-	-
DFC		Department Costs	9,134	4,476	1,918	731	-	365	1,644	34
FDC		Division Spread 4701 - 4703	57,636	28,242	12,104	4,611	-	2,305	10,374	213
V	2310	General Office	610	105	115	30	30	60	210	60
V	2315	Chem/Pnts/Solv/Lubr	-	-	-	-	-	-	-	-
V	2320	Cleaning/Custodial	160	30	50	10	-	-	70	-
V	2325	Communication	-	-	-	-	-	-	-	-
V	2330	Electrical	-	-	-	-	-	-	-	-
V	2335	Food Supplies	950	-	100	-	-	-	850	-
V	2340	Horticulture/Irrigation/Bldg	-	-	-	-	-	-	-	-
V	2350	Mechanical/Shop/Building	-	-	-	-	-	-	-	-
V	2355	Public Safety	265	40	75	15	-	30	105	-
V	2360	Recreation/SpecEvent	4,320	1,560	1,600	500	30	-	600	30
V	2510	ST&E General Office	190	40	50	10	-	20	70	-
V	2520	ST&E Cleaning & Custodial	130	-	50	10	-	-	70	-
V	2525	ST&E Communications	-	-	-	-	-	-	-	-
V	2550	ST&E Mechanical/Shop/Bldg	-	-	-	-	-	-	-	-
V	2560	ST&E Recreation/Spec Event	9,570	3,040	3,240	1,000	30	200	2,000	60
V	2570	ST&E Other Small Tools	-	-	-	-	-	-	-	-
FDC	4101	Building Maintenance	1,605	786	337	128	-	64	289	6
V	4110	Duplicating	1,000	250	250	75	-	75	350	-
V	4111	Postal	1,506	304	382	76	60	152	532	-
FDC	4112	Stores	372	182	78	30	-	15	67	1
FDC	4114	MIS-Surcharges	-	-	-	-	-	-	-	-
FDC	4115	MIS Services	11,341	5,557	2,382	907	-	454	2,041	42
FDC	4125	Equipment-City Vehicle	673	330	141	54	-	27	121	2
FDC	4129	EQUIP-City Vehicle Replacement	538	264	113	43	-	22	97	2
FDC	4132	Equipment Replacement PC Hardwa	1,005	492	211	80	-	40	181	4
FDC	4134	Software Replacement	670	328	141	54	-	27	121	2
FDC	4142	Insurance Liability Charge	1,696	831	356	136	-	68	305	6
V	4507	Advertising	480	80	200	20	-	40	140	-
V	4525	Recreation Contract Services	925	190	240	50	-	95	350	-
V	4550	Other Professional Services	-	-	-	-	-	-	-	-
V	4605	Printing/Binding	-	-	-	-	-	-	-	-
V	4606	Photo/Blue Print	-	-	-	-	-	-	-	-
V	4801	Davis Waste Removal	-	-	-	-	-	-	-	-
V	4802	Laundry Service	-	-	-	-	-	-	-	-
FPC	4806	Telephone Services	1,627	797	342	130	-	65	293	6
V	4808	Cellular Phone Service	66	32	14	5	-	3	12	0
V	4910	Equip Oper Rent/Lease	140	30	10	-	-	100	-	-
V	4920	Land/Facility Rent/Lease	-	-	-	-	-	-	-	-
FPC	5403	Membership Fees/Dues	250	123	53	20	-	10	45	1
FPC	5404	Misc Travel/Meetings	540	265	113	43	-	22	97	2
FPC	5405	Professional License/App/Fees	500	245	105	40	-	20	90	2
FPC	5406	Subscription/Publication	-	-	-	-	-	-	-	-
FPC	5407	Staff Development	120	59	25	10	-	5	22	0
V	5409	Uniform Purch/Rent/Clean	1,380	400	380	60	-	100	390	50
V	5410	Employee Service Recognition	-	-	-	-	-	-	-	-
V	5950	Trophies & Awards	280	60	140	10	-	-	70	-
		<b>Total Expenditures</b>	<b>336,446</b>	<b>139,543</b>	<b>82,976</b>	<b>35,724</b>	<b>1,106</b>	<b>11,931</b>	<b>63,495</b>	<b>1,995</b>
		<b>Total Revenue</b>	<b>260,292</b>	<b>103,800</b>	<b>75,477</b>	<b>14,025</b>	<b>2,000</b>	<b>11,550</b>	<b>51,940</b>	<b>1,500</b>
			77.37%	74.39%	90.96%	39.26%	180.80%	96.81%	81.80%	75.18%
V		Total Variable Costs	146,368	63,047	36,856	10,946	250	7,325	27,414	660
FPC		Total Fixed Program Costs	102,972	33,938	27,800	17,832	855	1,106	20,437	1,014
FDC		Total Fixed Division Costs	74,531	36,520	15,651	5,962	-	2,981	13,416	275
DFC		Total Fixed Department Costs	9,134	4,476	1,918	731	-	365	1,644	34
		<b>Cost Recovery Levels</b>		<b>2</b>	<b>3</b>	<b>2</b>	<b>5</b>	<b>4</b>	<b>3</b>	<b>3</b>
		Min		63,047	57,706	10,946	1,105	9,921	42,742	1,421
		Target		71,532	68,569	15,404	1,105	11,503	51,205	1,743

4732	07/08	08/09	09/10	10/11	11/12	12/13	Difference
Full Time Salaries/Benefits	98,247	91,477	98,607	103,041	100,435		
<b>Total FT Costs</b>	<b>98,247</b>	<b>91,477</b>	<b>98,607</b>	<b>103,041</b>	<b>100,435</b>		<b>-2,606</b>
TPT Salaries/Insurance	105,428	119,116	123,688	109,566	126,332		
<b>Total TPT Costs</b>	<b>105,428</b>	<b>119,116</b>	<b>123,688</b>	<b>109,566</b>	<b>126,332</b>		<b>16,766</b>
Paid Overtime/Comp Time	0	0	0	0	0		
<b>Total Additional Pay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
General Office	430	792	296	610	610		
Chemical/Pnts/Solv/Lubr	0	0	0	0	0		
Cleaning/Custodial	359	166	0	160	160		
Communication	0	0	0	0	0		
Electrical	0	0	0	0	0		
Food Supplies	2,387	2,068	916	850	950		
Horticulture/Irrigation/Grounds	0	0	0	0	0		
Mechanical/Shop/Building	47	34	90	0	0		
Public Safety	384	144	172	265	265		
Recreation/SpecEvent	6,435	4,379	3,578	4,236	4,320		
ST&E General Office	0	32	1,462	190	190		
ST&E Cleaning & Custodial	0	0	63	130	130		
ST&E Communications	562	219	434	0	0		
ST&E Mechanical/Shop/Bldg	0	0	0	0	0		
ST&E Recreation/Spec Event	4,431	6,679	8,846	9,370	9,570		
ST&E Other Small Tools	0	0	0	0	0		
<b>Total Supplies/Minor Equip</b>	<b>15,035</b>	<b>14,513</b>	<b>15,857</b>	<b>15,811</b>	<b>16,195</b>		<b>384</b>
Building Maintenance	4,631	4,745	1,571	1,605	1,605		
Duplicating	2,734	995	898	1,000	1,000		
Postal	2,014	1,186	857	1,506	1,506		
Stores	210	211	366	372	372		
MIS-Surcharges	38	0	0	0	0		
MIS Services	11,344	9,982	11,293	11,341	11,341		
Equipment-City Vehicle	916	746	741	673	673		
EQUIP-City Vehicle Replacement	424	374	-155	538	538		
Equipment Replacement PC Hardw	1,899	1,360	481	1,005	1,005		
Software Replacement	0	0	451	670	670		
Insurance Liability Charge	2,887	3,025	2,979	1,696	1,696		
<b>Total ISC</b>	<b>27,097</b>	<b>22,624</b>	<b>19,482</b>	<b>20,406</b>	<b>20,406</b>		<b>0</b>
Advertising	386	643	348	380	480		
Recreation Contract Services	542	720	408	925	925		
Other Professional Services	0	12	0	0	0		
Printing/Binding	0	0	0	0	0		
Photo/Blue Print	0	0	0	0	0		
Davis Waste Removal	0	12	0	0	0		
Laundry Service	85	0	0	0	0		
Telephone Services	1,248	1,199	845	1,627	1,627		
Cellular Phone Service	110	32	53	66	66		
Equip Oper Rent/Lease	206	196	0	140	140		
Land/Facility Rent/Lease	0	0	0	0	0		
Membership Fees/Dues	527	442	396	250	250		
Misc Travel/Meetings	22	0	65	540	540		
Prof License/App/Fees	0	0	21	500	500		
Subscription/Publication	0	0	0	0	0		
Staff Development	536	587	160	120	120		
Uniform Purch/Rent/Clean	0	1,075	0	1,280	1,380		
Employee Service Recognition	0	0	0	0	0		
Trophies & Awards	0	0	0	180	280		
<b>Total Services/Other Opr Exp</b>	<b>3,662</b>	<b>4,918</b>	<b>2,296</b>	<b>6,008</b>	<b>6,308</b>		<b>300</b>
<b>Total EXP</b>	<b>249,469</b>	<b>252,648</b>	<b>259,930</b>	<b>254,832</b>	<b>269,676</b>		<b>14,844</b>
<b>Total REV</b>	<b>223,394</b>	<b>246,626</b>	<b>246,307</b>	<b>242,113</b>	<b>260,292</b>		<b>18,179</b>
<b>Total GF Subsidy</b>	<b>26,075</b>	<b>6,022</b>	<b>13,623</b>	<b>12,719</b>	<b>9,384</b>		<b>-3,335</b>
<b>Total GF Subsidy - FT and ISC</b>	<b>-99,269</b>	<b>-108,079</b>	<b>-104,466</b>	<b>-110,728</b>	<b>-111,457</b>		<b>-729</b>

**Notes/Comments**

\* FY10-11 - Consolidated Gym Special Events into Gym Preschool and Gymnastics

Cost Category	Hrs & Acct #	Description	11/12 Projected	Open Volleyball	Playfields Concessions	Batting Cages	Adult Basketball	July Trny/ Men's Softball	Wom/ CoEd Softball
	160	CS Supervisor (AM) %		0%	11%	1%	24%	32%	32%
	805	CS Coordinator (LC) %		5%	11%	7%	7%	38%	32%
	7,027	TPT % Spread		9%	12%	12%	18%	34%	15%
FPC		<b>CS Supervisor (AM) Salary</b>	\$ 8,433	\$ -	\$ 928	\$ 84	\$ 2,024	\$ 2,699	\$ 2,699
FPC		<b>CS Coordinator (LC) Salary</b>	\$ 36,176	\$ 1,809	\$ 3,979	\$ 2,532	\$ 2,532	\$ 13,747	\$ 11,576
V	0401	TPT Salaries/Wages	\$ 61,978	5,406	7,647	7,647	9,770	22,164	9,344
V	0403	TPT Benefits/Insurance	899	78	111	111	142	321	135
FPC		Paid Overtime/Comp Time	-	-	-	-	-	-	-
DFC		Department Costs	4,572	411	549	549	823	1,554	686
FDC		Division Spread 4701 - 4703	28,846	2,596	3,461	3,461	5,192	9,808	4,327
V	2310	General Office	270	-	40	40	40	75	75
V	2320	Cleaning/Custodial	-	-	-	-	-	-	-
V	2325	Communication	-	-	-	-	-	-	-
V	2335	Food Supplies	15,000	-	15,000	-	-	-	-
V	2350	Mechanical/Shop/Building	-	-	-	-	-	-	-
V	2355	Public Safety	145	-	50	10	10	50	25
V	2360	Recreation/SpecEvent	7,500	200	100	1,500	150	3,550	2,000
V	2510	ST&E General Office	-	-	-	-	-	-	-
V	2520	ST&E Cleaning & Custodial	25	-	25	-	-	-	-
V	2525	ST&E Communications	-	-	-	-	-	-	-
V	2550	ST&E Mech/Shop/Building	50	-	-	50	-	-	-
V	2560	ST&E Recreation/Spec Event	-	-	-	-	-	-	-
V	2570	ST&E Other Small Tools	25	-	-	-	-	15	10
FDC	4101	Building Maintenance	1,376	124	165	165	248	468	206
V	4110	Duplicating	250	-	50	50	50	50	50
V	4111	Postal	380	-	30	50	100	100	100
FDC	4112	Stores	298	27	36	36	54	101	45
FDC	4114	MIS-Surcharges	-	-	-	-	-	-	-
FDC	4115	MIS Services	8,358	752	1,003	1,003	1,504	2,842	1,254
FDC	4125	Equipment-City Vehicle	903	81	108	108	163	307	135
FDC	4129	EQUIP-City Vehicle Replacement	448	40	54	54	81	152	67
FDC	4132	Equipment Replacement PC Hardwa	740	67	89	89	133	252	111
FDC	4134	Software Replacement	168	15	20	20	30	57	25
FDC	4142	Insurance Property Charge	172	15	21	21	31	58	26
FDC	4142	Insurance Liability Charge	776	70	93	93	140	264	116
V	4507	Advertising	-	-	-	-	-	-	-
V	4525	Recreation Contract Services	5,225	-	-	-	-	4,225	1,000
V	4550	Other Professional Services	-	-	-	-	-	-	-
V	4605	Printing/Binding (Kinko's)	350	-	-	-	-	300	50
V	4606	Photo/Blue Print	-	-	-	-	-	-	-
FPC	4806	Telephone Services	1,157	104	139	139	208	393	174
V	4808	Cellular Phone Service	250	23	30	30	45	85	38
V	4910	Equip Oper Rent/Lease	-	-	-	-	-	-	-
V	4920	Land/Facility Rent/Lease	-	-	-	-	-	-	-
FPC	5403	Membership Fees/Dues	100	9	12	12	18	34	15
FPC	5404	Misc Travel/Meetings	500	45	60	60	90	170	75
FPC	5405	Professional Licesne/App/ Fees	-	-	-	-	-	-	-
FPC	5406	Subscription/Publication	-	-	-	-	-	-	-
FPC	5407	Staff Development	100	9	12	12	18	34	15
V	5409	Uniform Purch/Rent/Clean	-	-	-	-	-	-	-
V	5410	Employee Service Recognition	-	-	-	-	-	-	-
V	5950	Trophies & Awards	450	-	-	-	-	450	-
<b>Total Expenditures</b>			<b>\$ 185,919</b>	<b>11,882</b>	<b>33,811</b>	<b>17,926</b>	<b>23,595</b>	<b>64,325</b>	<b>34,379</b>
<b>Total Revenue</b>			<b>183,475</b>	<b>7,490</b>	<b>30,000</b>	<b>25,000</b>	<b>15,000</b>	<b>71,500</b>	<b>34,485</b>
			98.69%	63.04%	88.73%	139.46%	63.57%	111.15%	100.31%
V		Total Variable Costs	91,448	5,629	22,972	9,327	10,165	30,749	12,632
FPC		Total Fixed Program Costs	46,466	1,976	5,130	2,839	4,890	17,077	14,553
FDC		Total Fixed Division Costs	41,745	3,757	5,009	5,009	7,514	14,193	6,262
DFC		Total Fixed Department Costs	4,572	411	549	549	823	1,554	686
<b>Cost Recovery Levels</b>				<b>4</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>4</b>
Min			9,483	33,111	17,176	18,812	54,922	30,316	
Target			11,464	33,660	17,724	22,775	62,407	33,618	

4733	07/08	08/09	09/10	10/11	11/12	12/13	Difference
Full Time Salaries/Benefits	50,590	43,402	43,314	42,482	44,609		
<b>Total FT Costs</b>	<b>50,590</b>	<b>43,402</b>	<b>43,314</b>	<b>42,482</b>	<b>44,609</b>		<b>2,127</b>
TPT Salaries/Insurance	70,008	67,716	55,486	63,924	62,877		
<b>Total TPT Costs</b>	<b>70,008</b>	<b>67,716</b>	<b>55,486</b>	<b>63,924</b>	<b>62,877</b>		<b>-1,047</b>
Paid Overtime/Comp Time	593	708	500	0	0		
<b>Total Additional Pay</b>	<b>593</b>	<b>708</b>	<b>500</b>	<b>0</b>	<b>0</b>		<b>0</b>
General Office	197	142	291	270	270		
Cleaning/Custodial	0	20	25	0	0		
Communication	0	0	0	0	0		
Food Supplies	14,290	15,344	19,000	15,500	15,000		
Mechanical/Shop/Building	0	6	0	0	0		
Public Safety	57	0	25	145	145		
Recreation/SpecEvent	6,275	4,420	7,760	7,500	7,500		
ST&E General Office	0	0	0	0	0		
ST&E Cleaning & Custodial	0	0	0	0	25		
ST&E Communications	0	0	0	0	0		
ST&E Mech/Shop/Building	15	0	49	50	50		
ST&E Recreation/Spec Event	221	83	0	0	0		
ST&E Other Small Tools	0	0	25	25	25		
<b>Total Supplies/Minor Equip</b>	<b>21,055</b>	<b>20,015</b>	<b>27,175</b>	<b>23,490</b>	<b>23,015</b>		<b>-475</b>
Building Maintenance	3,413	3,497	1,347	1,376	1,376		
Duplicating	2,228	212	1,477	225	250		
Postal	1,485	874	1,231	380	380		
Stores	153	155	303	298	298		
MIS-Surcharges	28	0	0	0	0		
MIS Services	8,361	7,357	8,666	8,358	8,358		
Equipment-City Vehicle	675	675	993	903	903		
EQUIP-City Vehicle Replacement	313	313	-129	448	448		
Equipment Replacement PC Hardw	1,399	1,002	354	740	740		
Software Replacement	0	0	113	168	168		
Insurance - Property Charge	227	227	220	172	172		
Insurance Liability Charge	2,126	1,519	1,382	776	776		
<b>Total ISC</b>	<b>20,408</b>	<b>15,831</b>	<b>15,957</b>	<b>13,844</b>	<b>13,869</b>		<b>25</b>
Advertising	62	0	0	0	0		
Recreation Contract Services	12,115	8,687	23,000	8,725	5,225		
Other Professional Services	0	0	0	0	0		
Printing/Binding (Kinko's)	111	0	0	200	350		
Photo/Blue Print	0	0	0	0	0		
Telephone Services	1,402	1,109	1,157	1,157	1,157		
Cellular Phone Service	177	125	250	250	250		
Equip Oper Rent/Lease	0	0	0	0	0		
Land/Facility Rent/Lease	0	0	0	0	0		
Membership Fees/Dues	0	0	100	100	100		
Misc Travel/Meetings	463	396	500	500	500		
Prof License/App/ Fees	0	0	0	0	0		
Subscription/Publication	0	0	0	0	0		
Staff Development	0	0	100	100	100		
Uniform Purch/Rent/Clean	0	0	0	0	0		
Employee Service Recognition	0	0	0	0	0		
Trophies & Awards	365	279	350	450	450		
<b>Total Services/Other Opr Exp</b>	<b>14,695</b>	<b>10,596</b>	<b>25,457</b>	<b>11,482</b>	<b>8,132</b>		<b>-3,350</b>
<b>Total EXP</b>	<b>177,349</b>	<b>158,268</b>	<b>167,889</b>	<b>155,222</b>	<b>152,501</b>		<b>-2,721</b>
<b>Total REV</b>	<b>191,987</b>	<b>183,338</b>	<b>188,348</b>	<b>181,247</b>	<b>183,475</b>		<b>2,228</b>
<b>Total GF Subsidy</b>	<b>-14,638</b>	<b>-25,070</b>	<b>-20,459</b>	<b>-26,025</b>	<b>-30,974</b>		<b>-4,949</b>
<b>Total GF Subsidy - FT and ISC</b>	<b>-85,636</b>	<b>-84,303</b>	<b>-79,730</b>	<b>-82,351</b>	<b>-89,451</b>		<b>-7,100</b>

Cost Category	Hrs & Acct #	Description	11/12 Projected	Adult Dance	Adult Fitness	Adult Classes/ Tennis	Preschool Programs	Youth Classes/ Tennis
	150	CS Supervisor (AM) %		0%	0%	0%	25%	75%
	220	CS Coordinator (SM) %		1%	59%	40%	0%	0%
	485	CS Coordinator (CF) %		0%	0%	0%	45%	55%
	50	CS Coordinator (LC) %		0%	0%	40%	0%	60%
	5,120	TPT % Spread		1%	40%	8%	27%	24%
FPC		<b>CS Supervisor (AM) Salary</b>	\$ 7,906	\$ -	\$ -	\$ -	\$ 1,976	\$ 5,929
FPC		<b>CS Coordinator (SM) Salary</b>	\$ 10,002	\$ 100	\$ 5,901	\$ 4,001	\$ -	\$ -
FPC		<b>CS Coordinator (CF) Salary</b>	\$ 20,856	\$ -	\$ -	\$ -	\$ 9,385	\$ 11,471
FPC		<b>CS Coordinator (LC) Salary</b>	\$ 2,247	\$ -	\$ -	\$ 899	\$ -	\$ 1,348
V	0401	TPT Salaries/Wages	\$ 45,156	452	18,062	3,613	12,192	10,837
V	0403	TPT Benefits/Insurance	655	7	262	52	177	157
FPC		Paid Overtime/Comp Time	-	-	-	-	-	-
DFC		Department Costs	3,745	37	1,498	300	1,011	899
FDC		Division Spread 4701 - 4703	23,629	236	9,452	1,890	6,380	5,671
V	2310	General Office	15	-	-	-	15	-
V	2315	Chemicals/Pnts/Solv/Lbr	-	-	-	-	-	-
V	2320	Cleaning/Custodial	-	-	-	-	-	-
V	2325	Communication	-	-	-	-	-	-
V	2335	Food Supplies	1,075	-	-	1,000	75	-
V	2350	Mechanical/Shop/Building	-	-	-	-	-	-
V	2355	Public Safety	30	-	-	-	-	30
V	2360	Recreation/SpecEvent	5,200	100	1,000	1,000	3,000	100
V	2510	ST&E General Office	-	-	-	-	-	-
V	2520	ST&E Cleaning & Custodial	-	-	-	-	-	-
V	2525	ST&E Communications	-	-	-	-	-	-
V	2550	ST&E Mech/Shop/Building	-	-	-	-	-	-
V	2560	ST&E Recreation/Spec Event	2,000	-	-	-	2,000	-
V	2570	ST&E Other Small Tools	-	-	-	-	-	-
FDC	4101	Building Maintenance	1,376	14	550	110	372	330
V	4110	Duplicating	140	50	-	-	40	50
V	4111	Postal	250	50	50	50	50	50
FDC	4112	Stores	223	2	89	18	60	54
FDC	4114	MIS-Surcharges	-	-	-	-	-	-
FDC	4115	MIS Services	6,428	64	2,571	514	1,736	1,543
FDC	4125	Equipment-City Vehicle	51	1	20	4	14	12
FDC	4129	EQUIP-City Vehicle Replacement	201	2	80	16	54	48
FDC	4132	Equipment Replacement PC Hardwa	568	6	227	45	153	136
FDC	4134	Software Replacement	502	5	201	40	136	120
FDC	4142	Insurance Liability Charge	699	7	280	56	189	168
V	4507	Advertising	150	50	50	50	-	-
V	4525	Recreation Contract Services	39,504	1,040	1,116	4,200	-	33,148
V	4550	Other Professional Services	-	-	-	-	-	-
V	4605	Printing and Binding	50	-	-	-	50	-
V	4606	Photo/Blue Print	-	-	-	-	-	-
FPC	4806	Telephone Services	800	8	320	64	216	192
V	4808	Cellular Phone Service	100	1	40	8	27	24
V	4910	Equip Oper Rent/Lease	-	-	-	-	-	-
V	4920	Land/Facility Rent/Lease	100	-	-	-	-	100
FPC	5403	Membership Fees/Dues	100	1	40	8	27	24
FPC	5404	Misc Travel/Meetings	10	-	-	-	10	-
FPC	5405	Professional License/App/fees	10	-	-	-	10	-
FPC	5406	Subscription/Publication	-	-	-	-	-	-
FPC	5407	Staff Development	100	1	40	8	27	24
V	5409	Uniform Purch/Rent/Clean	-	-	-	-	-	-
V	5410	Employee Service Recognition	-	-	-	-	-	-
V	5950	Trophies & Awards	-	-	-	-	-	-
		<b>Total Expenditures</b>	173,877	2,234	41,850	17,947	39,381	72,466
		<b>Total Revenue</b>	153,356	1,825	45,000	17,531	21,500	67,500
			88.20%	81.70%	107.53%	97.68%	54.59%	93.15%
V		Total Variable Costs	93,670	1,743	20,318	9,921	17,449	44,339
FPC		Total Fixed Program Costs	11,163	110	6,301	4,980	11,642	18,988
FDC		Total Fixed Division Costs	33,175	332	13,270	2,654	8,957	7,962
DFC		Total Fixed Department Costs	3,745	37	1,498	300	1,011	899
		<b>Cost Recovery Levels</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>
		Min		1,826	25,044	13,656	17,449	44,339
		Target		1,936	29,937	15,564	20,359	49,086

4736	07/08	08/09	09/10	10/11	11/12	12/13	Difference
Full Time Salaries/Benefits	29,691	40,307	19,331	40,740	41,011		
<b>Total FT Costs</b>	<b>29,691</b>	<b>40,307</b>	<b>19,331</b>	<b>40,740</b>	<b>41,011</b>		<b>271</b>
TPT Salaries/Insurance	62,639	53,128	50,391	46,422	45,811		
<b>Total TPT Costs</b>	<b>62,639</b>	<b>53,128</b>	<b>50,391</b>	<b>46,422</b>	<b>45,811</b>		<b>-611</b>
Paid Overtime/Comp Time	0	4	0	0	0		
<b>Total Additional Pay</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
General Office	314	33	14	15	15		
Chemicals/Pnts/Solv/Lubr	0	5	0	0	0		
Cleaning/Custodial	0	0	0	0	0		
Communication	0	0	0	15	0		
Food Supplies	14	25	17	1,100	500		
Mechanical/Shop/Building	12	27	0	0	0		
Public Safety	0	0	0	60	30		
Recreation/SpecEvent	4,252	3,331	2,726	7,940	5,200		
ST&E General Office	0	0	0	0	0		
ST&E Cleaning & Custodial	0	0	0	0	0		
ST&E Communications	0	579	0	40	0		
ST&E Mech/Shop/Building	0	0	0	0	0		
ST&E Recreation/Spec Event	626	2,927	450	2,409	2,000		
ST&E Other Small Tools	0	31	0	0	0		
<b>Total Supplies/Minor Equip</b>	<b>5,218</b>	<b>6,958</b>	<b>3,207</b>	<b>11,579</b>	<b>7,745</b>		<b>-3,834</b>
Building Maintenance	2,625	2,690	1,347	1,376	1,376		
Duplicating	1,640	167	74	100	100		
Postal	1,142	672	279	200	250		
Stores	115	120	220	223	223		
MIS-Surcharges	22	0	0	0	0		
MIS Services	6,430	5,658	6,401	6,428	6,428		
Equipment-City Vehicle	519	349	56	51	51		
EQUIP-City Vehicle Replacement	240	140	-58	201	201		
Equipment Replacement PC Hardw	1,076	770	272	568	568		
Software Replacement	0	0	338	502	502		
Insurance Liability Charge	1,635	1,455	1,319	699	699		
<b>Total ISC</b>	<b>15,444</b>	<b>12,021</b>	<b>10,248</b>	<b>10,348</b>	<b>10,398</b>		<b>50</b>
Advertising	0	0	0	150	150		
Recreation Contract Services	29,437	35,282	35,653	39,504	39,504		
Other Professional Services	0	0	3	0	0		
Printing and Binding	0	0	0	67	50		
Photo/Blue Print	0	0	0	0	0		
Telephone Services	1,248	890	594	800	800		
Cellular Phone Service	0	120	40	100	100		
Equip Oper Rent/Lease	0	0	0	0	0		
Land/Facility Rent/Lease	141	0	0	200	100		
Membership Fees/Dues	120	59	162	100	100		
Misc Travel/Meetings	0	0	20	10	10		
Prof License/App/ Fees	0	0	0	10	10		
Subscription/Publication	0	0	0	0	0		
Staff Development	36	0	0	100	100		
Uniform Purch/Rent/Clean	0	0	0	0	0		
Employee Service Recognition	0	0	0	20	0		
Trophies & Awards	0	0	0	0	0		
<b>Total Services/Other Opr Exp</b>	<b>30,982</b>	<b>36,351</b>	<b>36,472</b>	<b>41,061</b>	<b>40,924</b>		<b>-137</b>
<b>Total EXP</b>	<b>143,974</b>	<b>148,769</b>	<b>119,649</b>	<b>150,150</b>	<b>145,889</b>		<b>-4,261</b>
<b>Total REV</b>	<b>184,970</b>	<b>170,277</b>	<b>155,763</b>	<b>178,595</b>	<b>153,356</b>		<b>-25,239</b>
<b>Total GF Subsidy</b>	<b>-40,996</b>	<b>-21,508</b>	<b>-36,114</b>	<b>-28,445</b>	<b>-7,467</b>		<b>20,978</b>
<b>Total GF Subsidy - FT and ISC</b>	<b>-86,131</b>	<b>-73,836</b>	<b>-65,693</b>	<b>-79,533</b>	<b>-58,876</b>		<b>20,657</b>



**RECREATION ACTIVITIES COST RECOVERY POLICY**

Approved by City Council: November 15, 2005	Program Most Impacted: Recreation Programs
Date Revised: N/A	Best Management Practices: <ol style="list-style-type: none"> <li>1. Reduce reliance on General Fund.</li> <li>2. Provide accountability for how funds are spent.</li> <li>3. Provide a justification for how fees are set.</li> </ol>

**PURPOSE**

This policy establishes uniform guidelines and cost recovery levels and goals for recreation programs, events, activities, goods, and services. Establishing a cost recovery policy will accomplish the following:

1. Provide a structure to calculate fees for recreation programs.
2. Cover appropriate costs based on who is served and type of program.
3. Provide systematic framework for the potential removal of programs not generating the designated minimum cost recovery for that program.
4. Allow for decision makers to decide how General Fund subsidy is allocated.
5. Reduce recreation programs impact on the General Fund.

**POLICY**

Cost will be defined in terms of Variable and Fixed costs. In sum the cost components listed below equal total cost. The allocation of revenue to cost will be done in sequential manner as follows:

**1. Variable Costs:**

Temporary part time staff, direct other resources that vary with the program, and facility attendant costs.

**2. Fixed Program Costs:**

Recreation Supervisor, Regular Program Staff, and fixed other resources that do not vary with the program.

**3. Fixed Division Costs:**

Clerical and recreation management support and general division operating costs.

**4. Facility/Department Support Costs:**

All associated facility costs and the Recreation Division’s share of Community Services Department executive management support.

The Pricing Pyramid Model will be used to determine the percentage of cost recovery recreation activities should achieve. The levels have been developed using the Cost Recovery Pricing Pyramid Model. Activities are assigned to levels based on the definition of the level. The definitions for each level are as follows:

*Recreation Activities Cost Recovery Policy*

<b>LEVELS</b>	<b>DEFINITION OF LEVELS</b>
<b>Level 5</b>	These are enterprising activities or programs that are offered to generate revenue to lower the subsidy of the Recreation Division or are outside the core mission of the Recreation Division.
<b>Level 4</b>	These programs and activities have a higher individual focus and may be competitive or a highly specialized program activity.
<b>Level 3</b>	These programs and activities are more interest specific and have more of an individual benefit or purpose to fulfill a specific recreational interest or need. These programs are often offered to stay with current recreational trends.
<b>Level 2</b>	Programs or activities that fulfill the core mission of the Recreation Division that provide a community wide benefit. These programs and activities are general, basic and non-specific to any one recreational activity or are generally accepted as traditional municipal youth programs.
<b>Level 1.5</b>	Programs or activities that are exclusively part of the Alternative Recreation program supporting teens and adults with disabilities.
<b>Level 1</b>	Programs or activities that fulfill the core mission of the City and/or enhance the health, safety and livability of the community and therefore require the removal of a cost barrier for optimum participation.

The cost recovery percentages increase from level 1 to 5. The activities within each level will be assigned cost recovery minimums and each level will have a cost recovery target. The cost recovery percentages by activity and level are listed below:

<b>Level</b>	<b>Minimum Recovery By Activity</b> (These cost recovery percentages are for each activity to achieve independently)	<b>Target Recovery by Level</b> (These cost recovery percentages are achieved collectively as bottom line recovery by level)
1	No Minimum	No Target
1.5	50% Variable Costs	Not to exceed \$13,000 subsidy over Variable Costs
2	100% Variable Costs	25% Fixed Program Costs
3	75% Fixed Program Costs	25% Fixed Division Costs
4	50% Fixed Division Costs	25% Facility/Department Costs
5	100% Fixed Division Costs	100% Facility/Department Costs

The cost recovery of recreation activities will be managed as follows:

- Fixed Program Costs thresholds, minimums, and maximums will be determined by level and maintained as not to skew future allocations of the Fixed Program Costs to the recreation activities.

## *Recreation Activities Cost Recovery Policy*

- Activities unable to meet their minimum cost recovery will be reviewed by the Recreation and Park Commission for consideration of recommending appropriate action.
- Strategies for achieving cost recovery will be established by staff. These strategies may include immediate or gradual action depending upon the best interests of maintaining a strong program and achieving the designated target for each level within a reasonable time period and current fiscal conditions.
- Activities may exceed the minimum established cost recovery percentage in the interest of achieving the target cost recovery for the level. Should the level exceed the established target of cost recovery then the level will be evaluated to determine if the target can/should be increased.
- As part of the Master Fee Schedule development, the Recreation and Park Commission will review the performance of each activity and level as compared to the Recreation Activities Cost Recovery Policy.
- New activities are assigned to a level according the Definition of Levels and may be given an evaluation period of one year and one month after first conducting the program before that activity is required to meet the corresponding cost recovery minimum.
- The assignment of activities to levels shall involve consultation with the Recreation and Park Commission.

### **BACKGROUND**

There has been a long standing interest on the part of the Community Services Director and Recreation and Park Commission and more recently the City Council to have information related to how much of the cost is being recovered by fees charged for recreation programs/services. Although the City has a Philosophy of Fees and Charges it does not provide enough information or structure to assess cost relative to the philosophy. In order for staff to more definitively provide information on how much of the cost is being covered, more specific cost recovery goals and definition of cost were needed. Therefore this policy was created and will provide a mechanism for decision makers to decide how General Fund subsidy is allocated. In addition, this policy allows staff to more effectively establish fees and determine the viability of recreation activities and programs.

### **SCOPE AND CONDITIONS**

Policy applicable to recreation programs, services, and goods for sale through the Recreation Division. This policy does not address facility rentals or senior services cost recovery levels.

### **RESPONSIBILITY**

*Recreation Activities Cost Recovery Policy*

The policy will be maintained and a plan developed by the Community Services staff to reach the designated cost recovery target by level. Cost recovery will be evaluated by staff annually with the development of the Master Fee Schedule.

**Attachments:**

- A. Pricing Pyramid Model Information

## Pyramid Pricing and Cost Recovery – A Methodology That Works

by Teresa Grills Penbrooke

While not typically the most exciting topic at the conference banquet table, an updated Pricing and Cost Recovery Methodology has parks and recreation professionals around the U.S. excited about an updated way to determine cost recovery that really works in their agencies.

### A Bit of Background

Based on some work done by Dr. John Crompton and others in the early 1990s, the **Pyramid Pricing Methodology** for determining pricing structures and their resultant cost recoveries has been refined over the last 10 years into a system that agencies can use to define, gain consensus and justify their pricing and cost recovery philosophies. Chris Dropinski, CPRP, and Linda Kotowski, CPRP, formerly Director and Recreation Superintendent respectively for the City of Boulder, CO, took Crompton’s work, along Activity-Based Costing work from Leon Younger and the NRPA Benefits-Based messages, and combined them into a **Pyramid Methodology** that could be used to objectively rank programs and facilities for cost recovery purposes. Dropinski, now Senior Principal and Managing Member at GreenPlay, LLC, has worked with other GreenPlay staff and clients over the last three years to further refine the implementation of the methodology. The methodology has been successfully used by small agencies up through a complete revamping of the Arizona State Parks pricing system.

**Pricing Philosophy:** What the agency and the culture of the agency, from the “governing body” to front line people, believe should either be charged for or subsidized in a public agency.

**Cost Recovery:** How much the agency actually takes in from fees and/or alternative funding (opposite of subsidy); as opposed to traditional funding like tax dollars and/or the general fund.

**Pricing and Cost Recovery Policy:** A written document that articulates to all levels of staff, boards and the public, the consensus on the Pricing Philosophy for their agency. If there is “buy-in” to the policy, everyone understands why things are priced the way they are, and what the expectations are for cost recovery.

### The Basics

The premise of the **Pyramid Pricing Methodology** is really very simple. A pricing philosophy and cost recovery policy is built using the foundational understanding of who is benefiting from the parks and recreation service to determine how that service should be paid for.

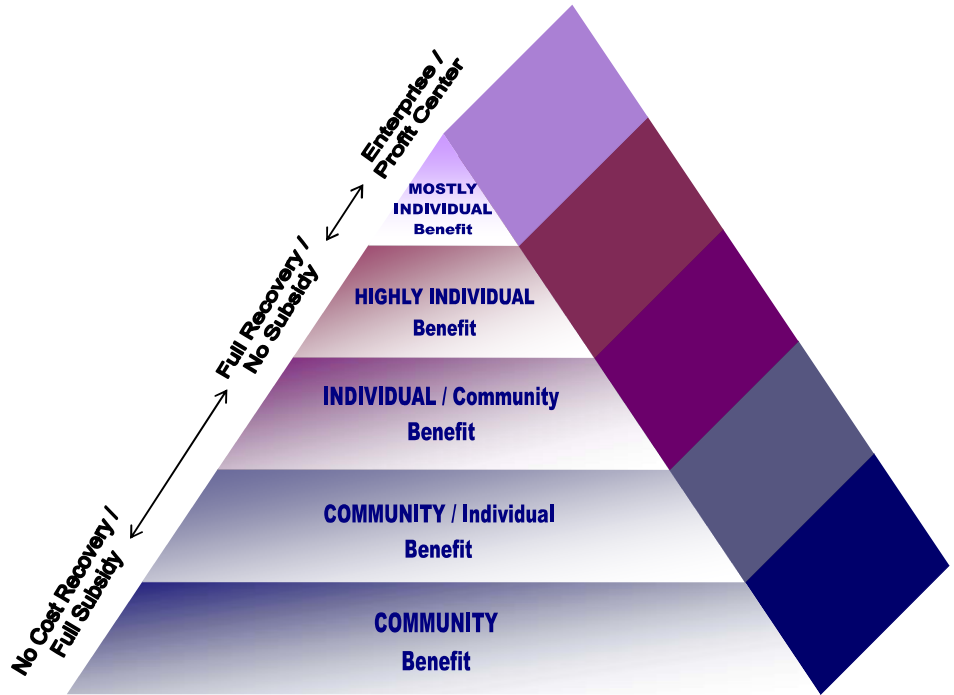
“This Pyramid Pricing and Cost Recovery Methodology was instrumental in getting Arizona State Parks back on track after severe budget cuts by the State Legislature.”  
- Ken Travous, Director, Arizona State Parks

**Step 1 - Building on Your Mission - What is Your Mission?**

The premise for this process is based on the fact that public parks and recreation agencies exist primarily to fulfill a **community mission**. It is important that organizational values are reflected in the mission. Often mission statements are a starting point and further work needs to occur to create a more detailed common understanding of the interpretation of the mission. This is accomplished through involving staff in a discussion of a variety of filters.

**Step 2 -Understanding the Pyramid - The “Benefits Filter”** is the foundation of the **Pyramid Model** and is illustrates the pricing philosophy for parks and recreation organizations.

Conceptually, the foundational level of the pyramid represents the mainstay of a public parks and recreation program. Programs appropriate to higher levels of the pyramid should only be offered when the preceding levels below are full enough to provide a foundation for the next level. This foundation and upward progression is intended to represent the public parks and recreation core mission, while also reflecting the growth and maturity of an organization as it enhances its program and facility offerings.



Parks and recreation programs are built with a broad supporting base of core services, enhanced with more specialized services as resources allow. Envision a pyramid sectioned horizontally into 5 levels. This pyramid can be used to rank any park, recreation, open space or related public offering, including facilities and programs.

**Examples help explain how this works:**

**Level One: Community Benefit** - We would almost all agree that the existence of a park or swimming pool in our community offers a benefit for **all of the community**, whether it is by providing an economic, social, environmental or health benefit.

Typically just having a park or pool or other basic facility is considered at the foundational level. That’s why we can usually justify to our community that we should be able to spend tax dollars to build and maintain them.



**Level Two** – Here you start to see some individual benefit. To carry on the aquatics theme further: *If you move up to the **Level Two**, most communities (but not all) would consider having basic swim lessons as a **Level Two**. We want the kids in our community to be safe, but there is more of an individual benefit.*

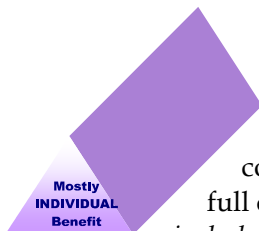


**Level Three:** This level provides more **INDIVIDUAL** Benefit and less **Community** Benefit and should be priced to reflect this. The individual fee is higher than for programs and services that fall within the lower levels of the pyramid.



*Continuing the aquatics example, we often see summer swim team as a **Level Three**. It keeps our kids safe and healthy in the summer, but there is less justification that it benefits the community completely.*

For **Level Four: a highly INDIVIDUAL Benefit** – The fourth and even smaller level of the pyramid represents specialized services generally for specific groups, and may have a competitive focus. In this level, programs and services may be priced to recover full cost, including all direct and indirect costs. *For aquatics, this might include the year-round competitive swim team.*



**Level Five – The mostly INDIVIDUAL Benefit** – Stretching to the top, the fifth and smallest level of the pyramid represents activities that have a profit center or enterprise fund potential, and may even fall outside of the core mission. In this level, programs and services should be priced to recover full cost plus a designated profit percentage. *Examples of these activities could include elite diving teams, golf lessons, food concessions, and facility rentals, such as for weddings.*

In summary, the **Pyramid Levels** allow you to use your agency’s mission to rank where your facilities and programs fit in terms of what should be subsidized, and what should have higher cost recovery levels.

### Step 3 – Sorting Programs and Facilities

After taking a complete inventory of programs and facilities (they can be grouped to simplify) it is time to sort them into the **Pyramid Model**.

It is critical that this sorting step be done with a wide representation of staff, and with governing bodies and citizens in mind. Often, because professional staffs are so passionate about their own areas of expertise, it is better if the sorting process is facilitated by an “objective third party” and not a Director or Manager. This is where ownership is created for the philosophy, while participants discover the current and possibly varied operating histories, cultures, missions and values of the organization.

It often takes some time to develop consensus and get everyone on the same page, the page you write together. It can be done by starting with small groups of senior managers, who then work down through their divisions, all the way to involving the front line and volunteers, then bringing the results “back up” for approvals and consensus. Remember, this effort must reflect the community and must align with the thinking of policy makers. Generally this step generates heated discussion and debate as participants discover *what* different staff and Board members have to say about serving culturally and economically different parts of the community; about historic versus recreational parks; about adults versus youth versus seniors; about weddings and interpretive programs; and the list goes on. It is important to push through the *what* to the *why* to find common ground. This is what discovering the agency’s philosophy is all about.

**Understanding the Other Filters**

In the real world, public agencies can’t merely use the **Benefits Filter** because there may be other reasons to offer facilities and/or programs at the various subsidy levels. The following chart gives other typical filters that are often used. Whether or not to use them depends on how important they are to the decision-making process and need for justification in each agency.

Other Filters	Explanation
<b>commitment:</b>	what is the intensity of the program? (drop-in or long class session)
<b>trends:</b>	is it tried and true or a fad? (Ex: skateparks used to be more Level 5, but now are often seen more as a community benefit)
<b>obligation:</b>	is it our obligation to provide? (also includes legal- Ex: ADA)
<b>market:</b>	what is the effect of the program in attracting customers for our other offerings?
<b>relative cost to provide:</b>	what is the cost per participant?
<b>environmental impact:</b>	what is the impact to the resource or other visitors?
<b>political:</b>	what is out of our control?
<b>who we serve:</b>	are we specifically targeting certain populations? (mission?)

These filters also usually follow a continuum, however they do not necessarily follow all five levels like the Benefits Filter. These filters often aid in determining core programs versus ancillary programs. They can represent a layering effect and should be used to make adjustments to an initial placement in the Pyramid.

**A Special One - The Political Filter:** What is out of our control?

Because we work in public agencies, we are often governed by the political world. This filter does not operate on a continuum, but it is a reality, and will dictate from time to time where certain programs fit in the Pyramid.

#### **Step 4 – Determining Current Subsidy/Cost Recovery Levels**

Across the country, ranges in overall cost recovery levels can vary from less than 10% to over 100%. Your organization sets your target based on your mission, stakeholder input, available funding, and/or other circumstances. This exercise can be completed to determine present cost recovery level, or you may need to increase your cost recovery from where you are currently to meet budget targets.

Subsidy and cost recovery are complementary. If a program is subsidized at 75%, it has a 25% cost recovery, and vice-versa. It is often more powerful to work through this methodology thinking about where the tax subsidy is used rather than about the cost recovery. When the sorting is complete, you can reverse thinking to articulate the cost recovery philosophy.

The overall subsidy/cost recovery level is comprised of the average of everything in all of the Pyramid levels together as a whole. Determine what the current subsidy level is for the programs sorted into each level. There may be quite a range in each level, and some programs could overlap with other levels of the pyramid. This will be rectified in the final steps.

#### **Step 5 – Assigning Desired Subsidy/Cost Recovery Levels**

After you've asked the questions: Who benefits? Who pays? Now you have the answer; Who benefits – pays! Tax subsidies are used in greater amounts at the bottom levels of the Pyramid, reflecting the benefit to the **Community** as a whole. As the Pyramid is climbed, the percentage of tax subsidy decreases, and at the top levels it may not be used at all, reflecting the **Individual** benefit. So, what is the right percentage of tax subsidy for each level? It would be appropriate to keep some range within each level; however, the ranges should not overlap from level to level. Again, this effort must reflect your community and must align with the thinking of your policy makers. In addition, pricing must also reflect what your community thinks is reasonable, as well as the value of the offering.

*Most of the bottom level will probably be completely or mostly subsidized depending on your overall cost recovery needs, but you may want to have a small cost recovery for drop-in activities to convey value for the experience. The range for subsidy may be 90-100%. The top level may range from 0% subsidy to 50% excess revenues above all costs, or more. Sometimes your organization may not have any activities or services in a given level.*

#### **Step 6 – Write the Pricing and Cost Recovery Policy and Get it Approved**

After the work has been done, it is crucial to articulate the consensus work, reasoning, and rankings of the offerings into a policy document. Getting this policy approved by your governing body ensures “buy-in” to your mission, Cost Recovery Philosophy, and your budgeting strategies overall. It helps bring an end to ongoing battles over necessary price increases or changes in subsidy levels, and helps all levels of staff, volunteers and Board members understand why things are priced or subsidized the way that they are.

#### **Step 7 – Adjust Pricing to Reflect Your Comprehensive Pricing Philosophy and Meet Cost Recovery Goals**

After the information is apparent, the Policy has been articulated, and everyone understands where facilities and services fall on the Pyramid, fees can be adjusted accordingly to help you meet your goals.

### **Step 8 - Use Your Efforts to Your Advantage in the Future**

The results of this methodology may be used:

- To articulate your comprehensive pricing philosophy in a Policy Document;
- To train staff at all levels as to why and how things are priced the way they are;
- To shift subsidy to where is it most appropriately needed;
- To recommend program or service cuts to meet budget subsidy targets, or show how revenues can be increased as an alternative; and,
- To justify the pricing of new programs.

*Teresa Grills Penbrooke is CEO and Founder of GreenPlay, LLC. GreenPlay is a management consulting firm that works with parks, recreation, open space and related agencies for planning, funding, organizational and public process projects. Teresa can be reached at [teresap@greenplayllc.com](mailto:teresap@greenplayllc.com).*

## MEMO

**DATE:** November 16, 2010  
**TO:** City Council  
**FROM:** Kelly Fletcher, Budget Manager  
Johannes Troost, Finance & Budget Commission Chair  
**SUBJECT:** Recreation Program Fees & Cost Recovery for 2011/12

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### **Recommendation**

Approve the recommended processes and procedures outlined below; to ensure better transparency in the review process for Cost Recovery in the establishment of Recreation and Facility fees.

### **Fiscal Impact**

The information requested for review is to ensure the Finance and Budget Commission has all the tools necessary to determine proposed fees adhere to established cost recovery policies, consistent with the Council Goal of Fiscal Stability.

### **Background and Analysis**

On November 8<sup>th</sup>, 2010, the Finance and Budget Commission received a presentation from Community Services staff outlining the proposed Recreation Program Fees and Cost Recovery for 2011/12.

Based on the presentation and materials provided, the Finance and Budget Commission took the following action:

It was moved by commissioner Siegler and second by Commissioner Traverso that there was not enough information provided to determine if the proposed fees are consistent with the Cost Recovery Policy.

Ayes: Miller, Sorter, Siegler, Traverso, Troost, Zhu  
Noes: Beavers

### **Recommended Processes/Procedures**

The Commission also determined, for the purposes of transparency, the following information and practices for fee proposals be implemented, to better evaluate consistency with the Cost Recovery Policy.

- Ensure that the required resources are available in order to accelerate the calculation of the proposed rates. Allow adequate time to be available for review in a potential joint meeting with the Parks & Recreation Commission and the Finance & Budget Commission prior to submission to Council.
- Revise presentation and formatting of the data to see ALL aggregate costs for Operations and Facility Maintenance for the program and ensure all elements are being considered.
- Ensure the data presented is tied to the cost recovery pyramid.
- Disclose the Minimum, Maximum and recommended fees by program and Why.
- Include the number of participants for each program, as well as the target audience ages.
- Formalize a multi-step decision point to address all fees that fall below target recovery
  1. Adjust fees to meet recovery policy; or
  2. Reconsider Categorization of programs to more appropriate subsidy standard; or
  3. Eliminate the program