

City of Brisbane

Agenda Report

TO: Honorable Mayor and City Council
FROM: Caroline Cheng via Clay Holstine, City Manager
DATE: Meeting of June 11, 2012
SUBJECT: Parks & Recreation Activity Based Cost Study

PURPOSE:

To provide the City Council with the cost recoveries of the various Classes, Programs, and Events which are overseen by the Parks and Recreation Department.

BACKGROUND:

A similar study of the Parks and Recreation Department was conducted in 2009, with the Council adopting a \$10 transaction fee for Classes and Youth/Adult Sports only. This transaction fee was implemented with adjustments recently made for drop-in classes, payment cards, and those classes which have a lower cost and those that cost more. In calendar year 2011, \$5,095 in transaction fees were collected, but over \$4,000 has been collected since the start of the 2012 calendar year.

DISCUSSION:

With request from the Council, the Parks and Recreation Activity Based Cost Study was updated to reflect current activities being performed by the Department. Calendar year 2011 was studied, with classes and staff no longer with the Department taken into account in the study. Analysis of each of the facilities, parks, and fields the City maintains, along with the cost recoveries for the classes, programs, and events, respective of the location where the program took place and the amount of time the space was occupied (total hours), can be seen in Attachment 1.

Staff takes a “full cost” approach when analyzing cost recovery rates, which includes the direct program/variable program costs, plus the fixed, citywide, and non-cash costs (depreciation). The four different cost categories are below, with a parenthetical note listing examples of the types of costs in each category:

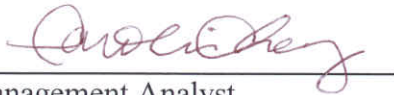
1. Direct Program/Variable Costs (part-time salaries, instructor payments)
2. Fixed Costs (Rec. Supervisor’s cost, gas/electric costs, landscaping)
3. Citywide Distributed/Indirect Costs (liability insurance, administrative expenses)
4. Non-Cash Costs (depreciation expense of the facility/field/equipment)

FISCAL IMPACT/FINANCING ISSUES:


There was no cost to complete this study.

MEASURE OF SUCCESS:

The Council has the information requested and in the time needed to make any policy decisions.



Management Analyst
Caroline Cheung



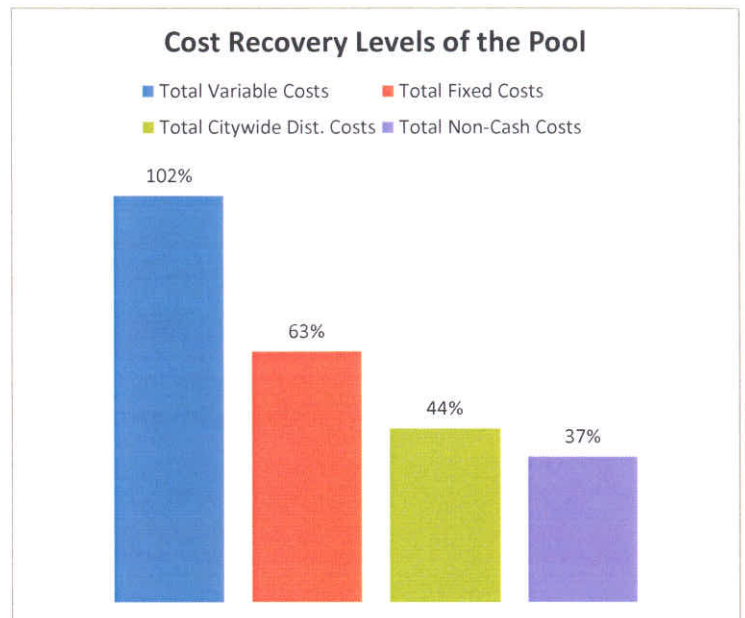
City Manager
Clay Holstine

ATTACHMENTS:

1 – Parks and Recreation Activity Based Cost Study (13 pages)

	Expenses	Revenue	Hrs. Used
Adult Lap Swim & Rec Swim			3,626
Winter		\$23,423.00	1,197
Lifeguards	(40,942.55)		
Cost of Pool	(103,164.76)		
Water for Pool Building	(1,268.82)		
	(145,376.13)		
Cost Recovery		16.1%	936
		\$20,509.00	
Spring			
Lifeguards	(\$32,015.22)		
Cost of Pool	(\$80,670.19)		
Water for Pool Building	(\$992.16)		
	(\$113,677.57)		
Cost Recovery		18.0%	738
		\$33,852.00	
Summer			
Lifeguards	(\$25,242.77)		
Cashiers	(\$4,681.83)		
Cost of Pool	(\$63,605.34)		
Water for Pool Building	(\$782.28)		
	(\$94,312.23)		
Cost Recovery		35.9%	755
		\$28,137.00	
Fall			
Lifeguards	(\$25,824.25)		
Cost of Pool	(\$65,070.51)		
Water for Pool Building	(\$800.30)		
	(\$91,695.05)		
Cost Recovery		30.7%	55
		\$38,320.35	
Swim Lessons (Spring, Summer & Fall)			
Credits (sign-up's)		\$38,320.35	
Swim instructors & lifeguards	(\$1,656.05)		
Water for Pool Building	(\$57.77)		
	(\$1,713.82)		
Cost Recovery		2236.0%	202
		\$26,444.47	
Special Swim Events (lifeguard training, birthday parties, private parties, swim team)			
Credits		\$33,913.27	
Lifeguards	(\$11,490.00)		
Instructors	(\$14,740.35)		
Water for Pool Building	(\$214.12)		
	(\$26,444.47)		
Cost Recovery		128.2%	
		\$178,154.62	
Total Pool Revenue in 2011		\$178,154.62	
Variable/Facility Costs			
Payroll (P/T salaries)	(\$156,592.93)		
Profess'l. svcs (water aerobics, swim team)	(\$14,740.35)		
Water for Pool Building (showers, toilets)	(\$3,990.66)		
Total Variable/Facility Costs	(\$175,323.94)		
Fixed Costs			
Gas/Electric	(\$40,843.13)		
Janitorial services	(\$11,220.00)		
Water for Pool	(\$12,049.26)		
Dept. Expense (manuals, pool service)	(\$20,187.43)		
Depreciation	(\$78,524.57)		
Small tools (first aid, cleaning supplies)	(\$1,842.90)		
Pool Chemicals and related supplies	(\$9,482.87)		
Equipment (pool vacuum)	(\$4,930.48)		
Safety clothing (t-shirts)	(\$570.56)		
Office supplies (sanitizer, toner, cups)	(\$1,334.68)		
Water Usage for Landscaping	(\$3,785.64)		
Travel/Training	(\$95.66)		
Monitoring system (Sonitrol)	(\$2,199.77)		
Total Fixed Costs	(\$187,066.95)		
Citywide Distributed Costs			
Indirect Costs	(\$93,709.00)		
Liability Insurance	(\$16,769.00)		
Workers Compensation	(\$14,966.00)		
Total Citywide Dist. Costs	(\$125,444.00)		
Total Cost and Revenue of Pool	(\$487,834.89)	\$178,154.62	
Cost Recovery		36.5%	

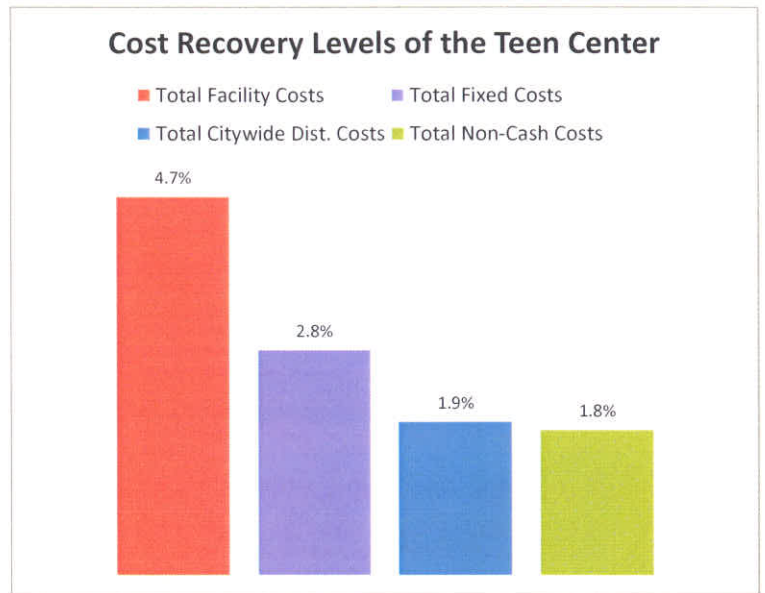
Total Variable Costs	Total Fixed Costs	Total Citywide Dist. Costs	Total Non-Cash Costs
102%	63%	44%	37%
\$175,323.94	\$108,542.38	\$125,444.00	\$78,524.57



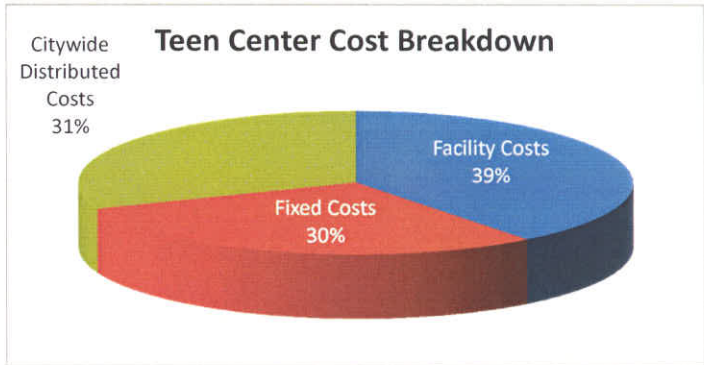
	Expenses	Revenue
Day in the Park		
Credits		\$2,312.00
Program-specific costs (band, t-shirts, supplies, generator)	(\$21,348.25)	
Staff (Building Attendants, Rec. Leaders, Maintenance Workers, Rec. Supervisor)	(\$14,110.58)	
	(\$35,458.83)	
	Cost recovery	6.5%
Giants Ticket Sales		
Credits (Sign-up's)		\$1,220.50
Cost of Tickets	(\$1,233.75)	
Staff (Administrative Asst.)	(\$47.00)	
	(\$1,280.75)	
	Cost recovery	95.3%
Volunteer of the Year		
Cost of Trophies, Sweatshirt	(\$296.36)	
Staff (Rec. Supervisor)	(\$353.46)	
	(\$649.82)	
	Cost recovery	0.0%
Lagoon Clean-Up		
Cost of T-shirts, porta-potty rental, supplies	(\$459.40)	
Staff (Building Attendants, Rec. Leaders, Maintenance Workers, Rec. Supervisor)	(\$3,125.19)	
	(\$3,584.59)	
	Cost recovery	0.0%
Habitat Restoration Day		
Cost of T-shirts, porta-potty rental, supplies	(\$856.29)	
Staff (Building Attendants, Rec. Leaders, Maintenance Workers, Rec. Supervisor, Mgmt. Analyst)	(\$4,819.19)	
	(\$5,675.48)	
	Cost recovery	0.0%
Festival of Lights		
Program-specific costs (lights, equipment rental, supplies)	(\$5,100.92)	
Staff (Building Attendants, Rec. Leaders, Maintenance Workers, Rec. Supervisor)	(\$8,135.37)	
	(\$13,236.29)	
	Cost recovery	0.0%
Concerts in the Park		
Credits (Sponsorships)		\$8,000.00
Program-specific costs (supplies, bands)	(\$7,560.03)	
Staff (Maintenance Worker, Mgmt. Analyst)	(\$898.00)	
	(\$8,458.03)	
	Cost recovery	94.6%
Brisbane Derby		
Credits (Contributions)		\$3,800.00
Program-specific costs (kits, trophies, supplies, hay)	(\$3,737.62)	
Staff (Rec. Supervisor)	(\$6,094.77)	
	(\$9,832.39)	
	Cost recovery	38.6%
City Signboards		
Cost of Paper	(\$5,500.00)	
Staff (Rec. Supervisor)	(\$6,094.77)	
	(\$11,594.77)	
	Cost recovery	0.0%

	Expenses	Revenue
Revenue from Dances		\$1,604.00
Variable/Facility Costs		
P/T Staff	(\$25,012.56)	
Gas/Electric	(\$874.13)	
Profess. Services (DJs for dances, janitorial)	(\$5,496.00)	
Janitorial supplies	(\$2,302.00)	
Water usage	(\$629.54)	
Total Variable/Facility Costs	(\$34,314.23)	
Fixed Costs		
Staff (Rec. Supervisor)	(\$23,348.80)	
Depreciation	(\$2,372.00)	
Total Fixed Costs	(\$25,720.80)	
Citywide Distributed Costs		
Indirect Costs	(\$19,259.00)	
Liability Insurance	(\$4,077.00)	
Workers Compensation	(\$3,639.00)	
Total Citywide Dist. Costs	(\$26,975.00)	
Total Cost and Revenue of Teen Center	(\$87,010.03)	\$1,604.00

Total Variable Costs	Total Fixed Costs	Total Citywide Dist. Costs	Total Non-Cash Costs
\$34,314.23	\$25,720.80	\$26,975.00	\$2,372.00
4.7%	2.8%	1.9%	1.8%

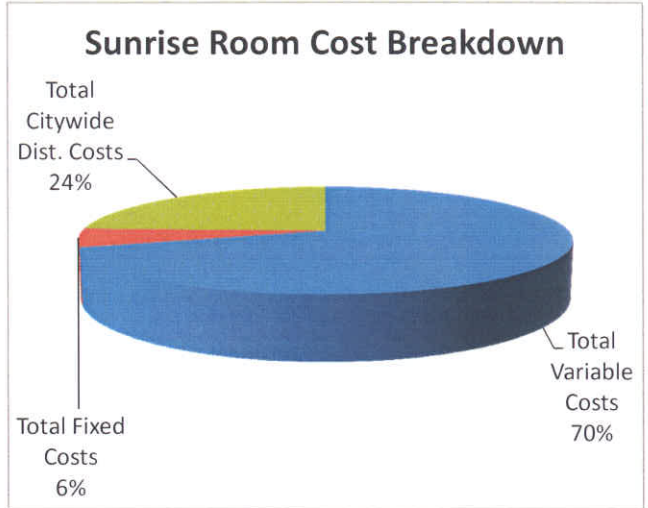


Cost Recovery	1.8%
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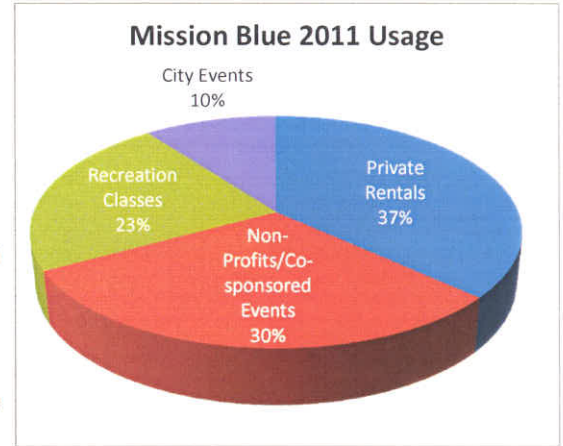
	Expenses	Revenue
Revenue		\$0.00
Variable/Facility Costs		
P/T Staff	(\$19,612.50)	
Prof. Services (janitorial services)	(\$3,480.00)	
Janitorial supplies	(\$2,302.00)	
Instructor payments (Movement, Art, Computer)	(\$6,790.00)	
Maintenance (carpet cleaning)	(\$400.00)	
Supplies for Sunrise Room (Costco, Midtown)	(\$6,011.99)	
Total Variable/Facility Costs	(\$38,596.49)	
Fixed Costs		
Staff (Rec. Supervisor)	(\$3,047.39)	
Total Fixed Costs	(\$3,047.39)	
Total Variable and Fixed Costs	(\$41,643.88)	
Citywide Distributed Costs		
Indirect Costs	(\$10,598.00)	
Workers Compensation	(\$1,314.00)	
Liability Insurance	(\$1,472.00)	
Total Citywide Dist. Costs	(\$13,384.00)	
Total Cost of Sunrise Room	(\$55,027.88)	
Cost Recovery	0.0%	

Total Variable Costs \$38,596.49
Total Fixed Costs \$3,047.39
Total Citywide Dist. Costs \$13,384.00



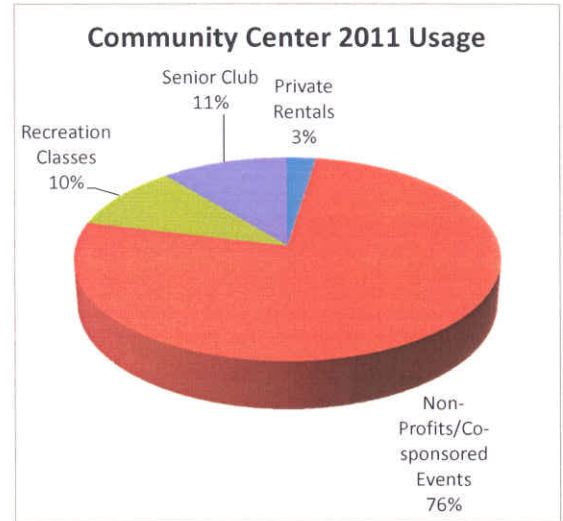
	Expenses	Revenue
Revenue from Facility Rentals		\$78,378.47
Co-Sponsored Events (Artists' Evening of Sharing, Live at Mission Blue, Women's Club, BDW, Brisbane Library Filmmakers Series)		
Program-specific costs (lighting, A/V, risers, screen)	(\$10,002.51)	
Staff (Building Attendants)	(\$1,432.76)	
Cost of Facility	(\$24,609.96)	
	(\$36,045.23)	
Cost recovery		0.0%
Tai Chi		
Credit (sign-up's)		\$942.45
Processing Fee		\$140.00
		\$1,082.45
Program-specific costs (instructor payments)	(\$472.00)	
Cost of Facility	(\$8,153.90)	
Staff (Building Attendants, Rec. Supervisor)	(\$1,666.11)	
	(\$10,292.01)	
Cost recovery		10.5%
Yoga		
Credit (sign-up's)		\$6,162.00
Program-specific costs (instructor payments)	(\$4,368.20)	
Cost of Facility	(\$18,902.23)	
Staff (Building Attendants, Rec. Supervisor)	(\$1,666.11)	
	(\$24,936.54)	
Cost recovery		24.7%
Meditation		
Credit (sign-up's)		\$471.40
Processing Fee		\$129.00
		\$600.40
Program-specific costs (instructor payment, cancellation)	(\$374.40)	
Cost of Facility	(\$1,890.22)	
Staff (Building Attendants, Rec. Supervisor)	(\$1,666.11)	
	(\$3,930.73)	
Cost recovery		15.3%
Country Line Dance		
Credit (sign-up's)		\$1,021.00
Program-specific costs (instructor payments)	(\$173.60)	
Cost of Facility	(\$14,232.27)	
Staff (Building Attendants, Rec. Supervisor)	(\$1,666.11)	
	(\$16,071.98)	
Cost recovery		6.4%
Oil Painting		
Credit (sign-up's)		\$3,451.10
Processing Fee		\$116.50
		\$3,567.60
Program-specific costs (instructor payments)	(\$2,930.00)	
Cost of Facility	(\$9,488.18)	
Staff (Rec. Supervisor)	(\$1,657.78)	
	(\$14,075.96)	
Cost recovery		25.3%
Total Exp. and Revenue from Co-Sponsored Events and Classes at MBC)	(\$107,912.23)	\$13,654.70
		12.7%
Variable/Facility Costs		
Prof. Services (janitorial, pest control)	(\$5,640.00)	
Janitorial supplies	(\$2,032.00)	
Maintenance (oven cleaning, replace speakers, brackets)	(\$1,800.31)	
Gas/Electric	(\$3,542.20)	
Water Use (landscaping - upper and lower)	(\$13,592.84)	
Marketing - Here Comes the Guide	(\$2,200.00)	
Comcast service	(\$1,275.00)	
Total Variable/Facility Costs	(\$30,082.35)	
Fixed Costs		
Depreciation (building and sound system)	(\$20,113.80)	
Staff (Rec. Supervisor)	(\$24,379.08)	
City Mix (21 cubic yards @ \$36/yd.)	(\$859.29)	
Shredded redwood (29 cubic yards @ \$42/yd.)	(\$1,346.80)	
Total Fixed Costs	(\$46,698.97)	
Total Variable and Fixed Costs	(\$76,781.32)	
Citywide Distributed Costs		
Indirect Costs (70.7% of Facility, Youth, Adult, Spec. Events Indirect Costs)	(\$121,775.09)	
Liability Insurance	(\$17,699.75)	
Workers Compensation	(\$15,796.50)	
Total Citywide Dist. Costs	(\$155,271.34)	
Total Cost and Revenue of Mission Blue Center	(\$232,052.66)	\$78,378.47
Cost of Facility/Hr. (used 1,565.25 hours last FY)		\$148.25
Cost Recovery		29.9%

Hrs. used	Private Rentals	574.5
	Non-Profits/Co-sponsored Events	475
166	Recreation Classes	355.25
	City Events	160.5
		1565.25



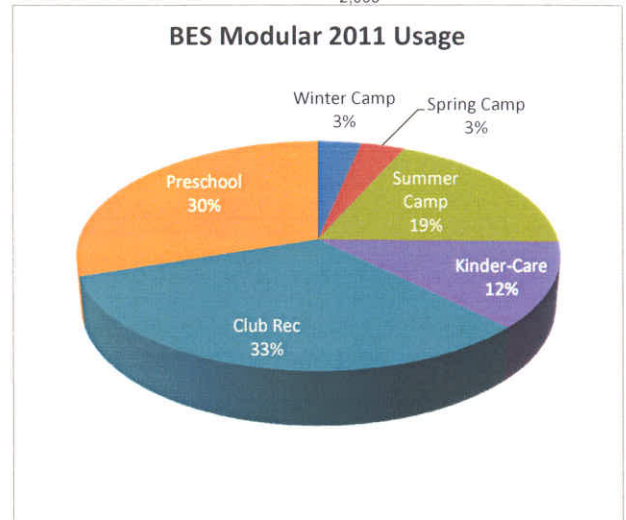
	Expenses	Revenue	Hrs. used
Revenue from Facility Rentals		\$2,864.00	
Senior Club			180
Cost of Facility	(\$7,389.02)		
Subsidy from the City	(\$20,400.00)		
Staff (Senior Rec. Leader, Rec. Supervisor)	(\$5,871.59)		
	(\$33,660.61)		
Cost recovery		0.0%	
Non-Profits/Co-sponsored Groups (BDW, Lions Club, Library, BEST/PTO, Senior Club, AA, AYSO, BBCAG)			1,259
Cost of Facility	(\$51,682.08)		
Staff (Building Attendants)	(\$12,011.86)		
	(\$63,693.94)		
Cost recovery		0.0%	
Tae Kwon Do			96
Credit (sign-up's)		\$4,112.65	
Processing Fee		\$687.00	
		\$4,799.65	
Program-specific costs (instructor payments)	(3,420.20)		
Cost of Facility	(\$3,940.81)		
Staff (Building Attendant, Rec. Supervisor)	(1,666.11)		
	-\$9,027.12		
Cost recovery		53.2%	
Zumba			17
Credit (sign-up's)		\$1,437.50	
Program-specific costs (instructor payments)	(580.80)		
Cost of Facility	(\$697.85)		
Staff (Building Attendant, Rec. Supervisor)	(\$1,666.11)		
	(2,944.76)		
		48.8%	
Total Exp. And Revenue from Classes at Comm. Center	(\$23,943.76)	\$6,237.15	
		26.05%	
Music with Andrew			27.5
Credit (sign-up's)		\$1,353.37	
Processing Fee		\$129.03	
		\$1,482.40	
Program-specific costs (instructor payments)	(\$1,100.00)		
Cost of Facility	(\$1,128.88)		
Staff (Building Attendant, Rec. Supervisor)	(\$1,666.11)		
	(\$3,894.99)		
Cost recovery		38.1%	
Tiny Tots			76
Credit (sign-up's)		\$1,140.50	
Program-specific costs (Mothers of Brisbane payments)	(\$850.80)		
Cost of Facility	(\$3,119.81)		
Staff (Building Attendant, Rec. Supervisor)	(\$3,132.19)		
	(\$7,102.80)		
Cost recovery		16.1%	
Preschool Summer Camp			28
Credit (sign-up's)		\$1,716.55	
Processing Fee		\$187.50	
		\$1,904.05	
Cost of Facility	(\$1,149.40)		
Staff (Rec. Leaders, Building Attendant, Rec. Supervisor)	(\$725.81)		
	(\$1,875.21)		
Cost recovery		101.5%	
Variable/Facility Costs			
Gas/Electric	(\$6,315.14)		
Prof. Services (janitorial services)	(\$3,156.00)		
Janitorial supplies	(\$2,302.00)		
Replace cabinet locks, oven cleaning, pest control	(\$464.15)		
Water usage	\$1,525.24		
Total Variable/Facility Costs	(\$10,712.05)		
Fixed Costs			
Depreciation (building and outdoor lighting)	(\$5,571.24)		
Staff (Rec. Supervisor)	(\$6,094.77)		
Total Fixed Costs	(\$11,666.01)		
Total Variable and Fixed Costs	(\$22,378.06)		
Citywide Distributed Costs			
Indirect Costs (20.6% of Facilities, Youth, Adult, Spec. Events Ind. Costs)	(\$35,481.85)		
Workers Compensation	(\$4,602.66)		
Liability Insurance	(\$5,157.21)		
Total Citywide Dist. Costs	(\$45,241.72)		
Total Cost and Revenue of Community Center	(\$67,619.78)	\$2,864.00	
Cost of Facility/Hr. (used 1,647 hours last FY)		\$41.05	
Cost Recovery		4.2%	

Private Rentals	40
Non-Profits/Co-sponsored Events	1,259
Recreation Classes	169
Senior Club	180
	1,647



	Expenses	Revenue
Revenue		\$0.00
Winter Camp		
Credits (sign-up's)		\$7,544.85
Program-specific costs (field trips, equipment rental, supplies)	(\$2,068.30)	
Cost of Facility	(\$455.11)	
Staff (Rec. Leaders, Rec. Supervisor)	(\$12,224.86)	
Gas for P&R vans	(\$53.13)	
	(\$14,801.39)	
Cost recovery		51.0%
Spring Camp		
Credits (sign-up's)		\$6,389.27
Program-specific costs (field trips, bus rental, supplies)	(\$1,265.03)	
Cost of Facility	(\$455.11)	
Staff (Rec. Leaders, Rec. Supervisor)	(\$12,224.86)	
Gas for P&R vans	(\$53.13)	
	(\$13,998.12)	
Cost recovery		45.6%
Summer Camp		
Credits (sign-up's)		\$64,592.96
Program-specific costs (field trips, equipment rental, supplies)	(\$12,527.31)	
Cost of Facility	(\$2,535.60)	
Staff (Rec. Leaders, Rec. Supervisor)	(\$40,728.92)	
Gas for P&R vans	(\$53.13)	
	(\$55,844.95)	
Cost recovery		115.7%
Total Exp. & Revenue from Camps at BES Modular	(\$84,644.47)	\$78,527.08
	Cost recovery	92.8%
Kinder-Care		
Credits (sign-up's)		\$8,188.55
Program-specific costs (supplies-Costco, toner)	(\$701.08)	
Cost of Facility	(\$1,657.89)	
Staff (Rec. Leaders, Rec. Supervisor)	(\$10,582.55)	
	(\$12,941.52)	
Cost recovery		63.3%
Club Rec		
Credit (sign-up's)		\$58,678.47
Program-specific costs (supplies-Costco, staff shirts)	(\$3,585.30)	
Cost of Facility	(\$4,421.04)	
Staff (Rec. Leaders, Rec. Supervisor)	(\$56,033.97)	
	(\$64,040.31)	
Cost recovery		91.6%
Preschool		
Credit (sign-up's)		\$35,081.41
Program-specific costs (supplies, toner, Costco, petty cash)	(\$1,385.69)	
Cost of Facility	(\$4,095.96)	
Staff (Preschool Teacher, Senior Rec. Leaders, Rec. Supervisor)	(\$31,482.53)	
	(\$36,964.18)	
Cost recovery		94.9%
Total Exp. & Revenue from After-School/Preschool at BES	(\$113,946.01)	\$101,948.43
	Cost recovery	89.5%
Variable/Facility Costs		
Prof. Services (janitorial)	(\$3,816.00)	
Janitorial supplies	(\$2,302.00)	
Carpet cleaning	(\$2,445.00)	
Gas/Electric	(\$935.82)	
Total Variable/Facility Costs	(\$9,498.82)	
Citywide Distributed Costs		
Indirect Costs (8.7% of Facilities, Youth, Adult, Spec. Events Indirect Costs)	(\$14,985.05)	
Liability Insurance	(2,178.05)	
Workers Compensation	(\$1,943.84)	
Total Citywide Dist. Costs	(\$4,121.89)	
Total Cost of BES Activity Room	(\$13,620.71)	\$0.00
Cost of Facility/Hr. (used 2,095 hrs. last FY)		\$6.50
Cost Recovery		0.0%

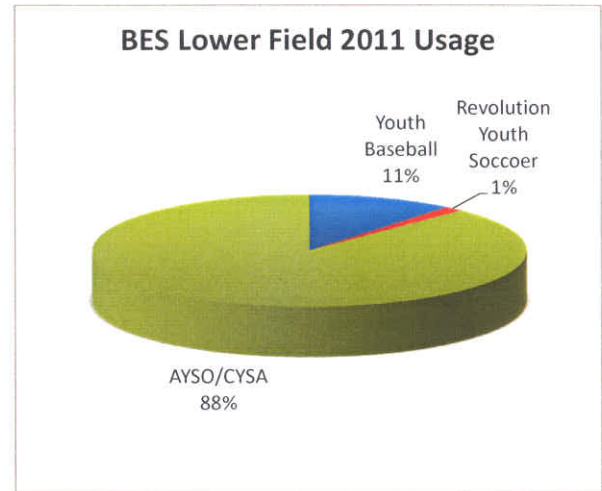
Hrs. used	Program	Hrs.
70	Winter Camp	70
	Spring Camp	70
	Summer Camp	390
	Kinder-Care	255
	Club Rec	680
	Preschool	630
		2,095



	Expenses	Revenue
Track & Field (practices only; meets held in Pacifica)		
Credits (Sign-up's)		\$162.40
Processing Fee		\$19.50
		\$181.90
Program-specific costs (supplies, league fees)	(89.65)	
Staff (Rec. Supervisor)	(1,013.40)	
	(1,103.05)	
	Cost recovery	16.5%
Tennis (Lipman Courts not regularly maintained by City)		
Credit (sign-up's)		\$1,046.72
Processing Fee		\$345.62
		\$1,392.34
Program-specific costs (instructor payments)	(\$959.20)	
Staff (Rec. Supervisor)	(\$1,657.78)	
	(\$2,616.98)	
	Cost recovery	53.2%
Boot Camp Fitness		
Credit (sign-up's)		\$1,035.75
Processing Fee		\$185.50
		\$1,221.25
Program-specific costs (instructor payments)	(\$902.00)	
Staff (Rec. Supervisor)	(\$1,657.78)	
	(\$2,559.78)	
	Cost recovery	47.7%

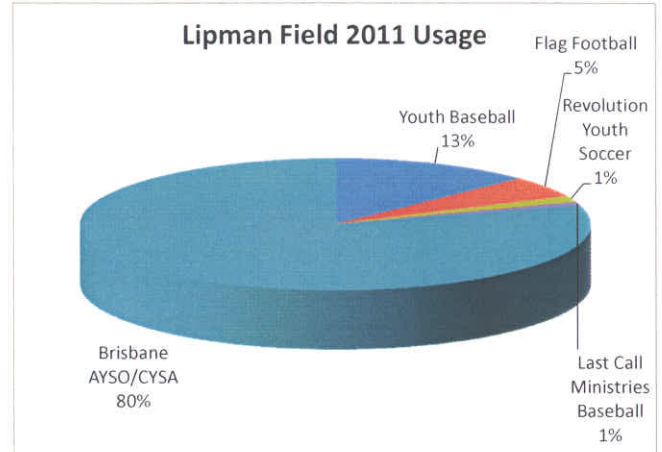
	Expenses	Revenue
Revenue from Field Rental		\$0.00
Youth Baseball (17.5%)		
Credits (Sign-up's)		\$400.52
Processing Fee		\$86.19
		\$486.70
Cost of Field	(\$3,896.30)	
Program-specific fees (cancellations, supplies, equip.)	(\$434.76)	
	(\$4,331.06)	
	Cost recovery	11.2%
Variable/Field Costs		
PW Infield Prep		
Equipment	(\$84.00)	
Drag, line, stripe (1 game)	(\$70.50)	
Chalk & paint	(\$21.00)	
Annual prep (remove lip @ turf grass, add Dg)	(\$564.00)	
Backstop (painting, re-attach cyclone fencing)	(\$282.00)	
Total PW Infield Prep	(\$1,021.50)	
Total Variable/Field Costs	(\$1,021.50)	
Fixed Costs		
PW Turf Grass Maintenance		
Mow, trim, edge	(\$6,486.00)	
Aerate, Fertilize, Top Dress, Slit Seed (Contracted)	(\$1,750.00)	
Total PW Turf Grass Maintenance	(\$8,236.00)	
Material Costs		
Compost (6 cubic yards @ \$27/yd.)	(\$162.00)	
Structural soil (1 cubic yard @ \$118/yd.)	(\$118.00)	
Decomposed granite (1 cubic yard @ \$67/yd.)	(\$67.00)	
Lava & clay blend (.5 cubic yard @ \$70/yd. + fuel)	(\$35.00)	
Pacific Coast Seed	(\$250.00)	
Total Material Costs	(\$382.00)	
Irrigation Costs		
Water use	(\$14,125.08)	
System check	(\$1,645.00)	
Audits	(\$564.00)	
Program controllers	(\$564.00)	
Head/line repair	(\$376.00)	
Backflows - Inspection	(\$200.00)	
Total Irrigation Costs	(\$17,474.08)	
Empty trash receptacles	(\$7,332.00)	
Total Fixed Costs	(\$33,424.08)	
Non-Cash Costs (Depreciation)		
Big Tex, riding mower, tractor w/ mower	(\$326.89)	
2002 Flatbed Truck	(\$529.33)	
2006 F360 (for mowing)	(\$452.50)	
Total Non-Cash Costs	(\$1,308.71)	
Total Cost of BES Field	(\$35,754.29)	\$0.00
Cost of Field/Hr. (468 hours used last FY)		\$76.40
Cost Recovery		0.0%

Hrs. used	Youth Baseball	51
	Revolution Youth Soccer	7
51	AYSO/CYSA	<u>410</u>
		468



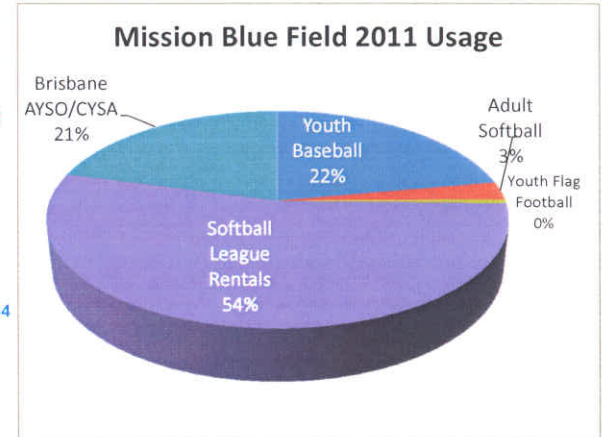
	Expenses	Revenue
Revenue from Field Rental		\$420.00
Youth Baseball (15%)		
Credits (Sign-up's)		\$343.30
Processing Fee		\$73.88
		\$417.18
Cost of Field	(\$4,670.75)	
Program-specific fees (cancellations, supplies, equip.)	(\$372.65)	
	(\$5,043.40)	
Flag Football (practices only; games held at Mission Blue Field)		
Credits (Sign-up's)		\$437.41
Processing Fee		\$72.63
		\$510.04
Cost of Field	(\$2,547.68)	
Program-specific costs (referee, equip., league fees)	(\$883.95)	
Uniforms	(\$142.24)	
	(\$3,573.87)	
	Cost recovery	8.3%
Fixed Costs		
PW Turf Grass Maintenance		
Mow, trim, edge	(\$4,324.00)	
Aerate, Fertilize, Top Dress, Silt Seed (Contracted)	(\$1,750.00)	
Total PW Turf Grass Maintenance	(\$6,074.00)	
Material Costs		
Decomposed granite (17 cubic yds @ \$67/yd.)	(\$1,139.00)	
Structural soil (3 cubic yards @ \$118/yd.)	(\$354.00)	
Compost (6 cubic yards @ \$27/yd.)	(\$162.00)	
Lava & clay blend (2 cubic yards @ \$70/yd.)	(\$140.00)	
Pacific Coast Seed	(\$168.00)	
Total Material Costs	(\$1,963.00)	
Irrigation Costs		
Water use	(\$11,263.29)	
System check	(\$1,081.00)	
Audits	(\$564.00)	
Program controllers	(\$517.00)	
Head/line repair	(\$2,400.00)	
Backflows - Inspection	(\$200.00)	
Total Irrigation Costs	(\$16,025.29)	
Empty trash receptacles	(\$7,332.00)	
Equip. (portable toilets at Lipman)	(\$3,374.76)	
Total Fixed Costs	(\$34,769.05)	
Non-Cash Costs (Depreciation)		
Big Tex, riding mower, tractor w/ mower	(\$436.54)	
2002 Flatbed Truck	(\$706.88)	
2006 F360 (for mowing)	(\$604.29)	
Total Non-Cash Costs	(\$1,747.71)	
Total Cost and Revenue of Lipman Field	(\$36,516.76)	\$420.00
Cost of Field/Hr. (344 hours used last FY)	\$106.15	
Cost Recovery	1.2%	

Hrs. used		
	Youth Baseball	44
	Flag Football	18
44	Revolution Youth Soccer	5
	Last Call Ministries Baseball	3
	Brisbane AYSO/CYSA	274
		344



	Expenses	Revenue
Revenue from Field Rental		\$4,639.87
Youth Baseball (67.5%)		
Credits (Sign-up's)		\$1,544.85
Processing Fee		\$332.44
		\$1,877.29
Cost of Field	(\$21,628.24)	
Program-specific fees (cancellations, supplies, equip.)	(\$1,676.92)	
	(\$23,305.16)	
Cost recovery		8.1%
Flag Football (games only; practices held at Lipman Field)		
Credits (Sign-up's)		\$89.59
Processing Fee		\$14.88
		\$104.47
Program-specific costs (referee, equip., league fees)	(\$181.05)	
Cost of Field	(\$548.94)	
Uniforms	(\$29.13)	
	(\$759.12)	
Cost recovery		13.8%
Adult Softball		
Credits (Sign-up's)		\$3,325.00
Program-specific costs (officials, equipment, trophies)	(\$1,062.15)	
Cost of Field	(\$20,146.10)	
Staff (Rec. Supervisor)	(\$9,751.63)	
	(\$30,959.88)	
Cost recovery		10.7%
Total Exp. & Revenue from Sports at Mission Blue Field	(\$79,088.45)	\$5,306.75
	Cost recovery	6.7%
Variable/Field Costs		
PW Infield Prep		
Equipment Rental	(\$1,596.00)	
Drag, line, stripe (19 games)	(\$3,572.00)	
Chalk & paint	(\$399.00)	
Annual prep (remove lip @ turf grass, add Dg)	(\$3,760.00)	
Backstop (re-attach cyclone fencing)	(\$5,640.00)	
Total PW Infield Prep	(\$14,967.00)	
Total Variable/Field Costs	(\$14,967.00)	
Fixed Costs		
PW Turf Grass Maintenance		
Mow, trim, edge	(\$5,405.00)	
Aerate, Fertilize, Top Dress, Slit Seed (Contracted)	(\$1,750.00)	
Total PW Turf Grass Maintenance	(\$7,155.00)	
Material Costs		
Decomposed granite (Dg) 10 cubic yds @ \$67/yd.	(\$670.00)	
Structural soil (2.4 cubic yards @ \$118/yd.)	(\$283.20)	
Shredded redwood (10 cubic yards @ \$42/yd.)	(\$420.00)	
Lava & clay blend (2 cubic yards @ \$70/yd.)	(\$140.00)	
Total Material Costs	(\$1,513.20)	
Irrigation Costs		
Water use	(\$22,261.95)	
System check	(\$2,162.00)	
Audits	(\$564.00)	
Program controllers	(\$470.00)	
Head/line repair	(\$188.00)	
Backflows - Inspection	(\$200.00)	
Total Irrigation Costs	(\$25,845.95)	
Empty trash receptacles	(\$11,139.00)	
Total Fixed Costs	(\$45,653.15)	
Non-Cash Costs (Depreciation)		
Baseball field	(\$33,063.84)	
Scoreboard	(\$765.60)	
Lightboard	(\$804.84)	
Outdoor bleachers	(\$333.36)	
Big Tex, riding mower, tractor w/ mower	(\$544.13)	
2002 Flatbed Truck	(\$881.09)	
2006 F360 (for mowing)	(\$753.21)	
Total Non-Cash Costs	(\$37,146.07)	
Total Cost and Revenue of Mission Blue Field	(\$97,766.22)	\$4,639.87
Cost of Field/Hr. (used 890.5 hrs. in 2011)		\$109.79
Cost Recovery		4.7%

Hrs. used		
	Youth Baseball	197
	Adult Softball	24
197	Youth Flag Football	5
	Softball League Rentals	480
	Brisbane AYSO/CYSA	185
		891



	Expenses	Revenue
Revenue from Park Rental		\$10,126.00
Fixed Costs		
PW Turf Grass Maintenance		
Mow, trim, edge	(\$15,134.00)	
Aerate, Fertilize, Top Dress (Contracted)	(\$1,700.00)	
Total PW Turf Grass Maintenance	(\$16,834.00)	
Material Costs		
Shredded redwood (16 cubic yards @ \$42/yd.)	(\$672.00)	
Sand (7 cubic yards @ \$67/yd.)	(\$469.00)	
City Mix (11 cubic yards @ \$37/yd.)	(\$429.00)	
Gold dust (5 cubic yards @ \$52/yd.)	(\$260.00)	
Total Material Costs	(\$1,830.00)	
Irrigation Costs		
Water use	(\$25,848.14)	
System check	(\$2,820.00)	
Head/line repair	(\$1,128.00)	
Program controllers	(\$1,081.00)	
Audits	(\$752.00)	
Backflows - Inspection	(\$200.00)	
Total Irrigation Costs	(\$31,829.14)	
Debris removal	(\$3,666.00)	
Empty trash receptacles	(\$10,998.00)	
Total Fixed Costs	(\$65,157.14)	
Non-Cash Costs (Depreciation)		
Big Tex, riding mower, tractor w/ mower	(\$761.36)	
2006 F360 (for mowing)	(\$1,053.92)	
Total Non-Cash Costs	(\$1,815.29)	
Total Cost and Revenue of Park	(\$66,972.43)	\$10,126.00
Cost Recovery	15.1%	

	Expenses	Revenue
Revenue from Gym Rental		\$0.00
Adult Basketball (Open Gym)		
Credits (drop-in's)		\$1,604.00
Processing Fee		<u>\$10.00</u>
		\$1,614.00
Staff (Building Attendant, Rec. Supervisor)	(\$4,353.81)	
	Cost Recovery	37.1%
Basketball Camp		
Credits (Sign-up's)		\$671.53
Processing Fee		<u>\$98.00</u>
		\$769.53
Program-specific costs (instructor payment)	(\$544.00)	
Staff (Rec. Supervisor)	(\$67.56)	
	(\$611.56)	
		125.8%
Boys Basketball		
Credits (Sign-up's)		\$2,753.00
Processing Fee		<u>\$396.00</u>
		\$3,149.00
Program-specific costs (coaches, refs, league fees)	(\$3,732.37)	
Uniforms	\$171.38	
Gas for P&R vans	(\$132.81)	
Staff (Building Attendant, Rec. Supervisor)	(\$1,522.40)	
	(\$5,216.21)	
	Cost recovery	60.4%
Girls Basketball		
Credits (Sign-up's)		\$560.00
Processing Fee		<u>\$90.00</u>
		\$650.00
Program-specific costs (coaches, refs, equip., league fees)	(\$3,372.36)	
Uniforms	\$171.38	
Gas for P&R vans	(\$132.81)	
Staff (Building Attendant, Rec. Supervisor)	(\$1,522.40)	
	(\$4,856.20)	
	Cost recovery	13.4%
Volleyball		
Credits (Sign-up's)		\$950.10
Processing Fee		<u>\$158.50</u>
		\$1,108.60
Program-specific costs (instructors, league fees)	(\$2,210.00)	
Uniforms	(\$171.38)	
Gas for P&R vans	(\$53.13)	
	(\$2,434.50)	
	Cost recovery	45.5%
Total Exp. & Revenue Amt's from Lipman Gym Sports	(\$17,472.28)	\$9,815.94
Cost Recovery		56.2%

Hrs. used		
	Boys Basketball	81
	Girls Basketball	81
196	Girls Volleyball	45
	Adult Basketball	196
	Basketball Camp	15
	CYO, AAU Basketball	568
	Futsal	<u>105</u>

