

**MOORPARK CITY COUNCIL
AGENDA REPORT**

TO: Honorable City Council

FROM: Stephanie Anderson, Senior Management Analyst 

DATE: February 9, 2015 (Meeting of February 18, 2015)

SUBJECT: Consider Recreation Programs Cost Recovery Summary
Fiscal Year 2013-2014

BACKGROUND

On January 18, 2012, the City Council approved the Recreation Programs and Services Cost Recovery Policy (Policy.) The Policy defines costs, revenue sources, program categories, and recovery levels. Costs currently reported include direct costs (costs charged to the programs' line item budget and part-time staff costs) and indirect costs (full-time staff costs and overhead costs such as facility use and general department supplies.)

Each program offered by the Recreation Division is assigned a program category, based on factors including type, purpose, and program structure. Program categories are each placed into a recovery level. There are five recovery levels, ranging from level 1 (high subsidy) to level 5 (minimal subsidy). The Policy establishes both the minimum cost recovery and target cost recovery requirements for each program category. Both the minimum and target amounts are noted in the cost recovery summaries in this report.

Programs are expected to reach their minimum recovery goal within a period not to exceed one year. Programs that are unable to meet the minimum cost recovery will be reviewed for consideration of appropriate action, including restructuring or eliminating the program. The City Manager is also authorized to exclude individual programs from the requirements of the Policy.

The Policy requires an annual reporting to the Parks and Recreation Commission and Moorpark City Council on Recreation Programs, and whether those programs met their cost recovery goals. Attached for reference is the Cost Recovery Policy, which establishes minimum and target cost recovery percentages for recreation programs.

DISCUSSION

This report serves as a financial summary of Recreation Division programs for the fiscal year 2013-2014. The seasons included are Summer 2013, Fall 2013, Winter 2014, and Spring 2014. Included in this report are financial summaries for each program, including

comparison figures from the prior two fiscal years; a summary listing of programs based on their status of meeting cost recovery goals; and staff recommended action plans for those programs not meeting their minimum recovery goals

The report was presented to the Parks and Recreation Commission on February 4, 2015 to provide feedback on the report. The Commission discussed staff costs, program promotions, events to modify or eliminate, and increasing recreation class offerings. The Commission did not provide recommendations.

Cost Recovery Goal Summaries

Programs meeting target cost recovery goal	Programs meeting minimum cost recovery goal	Programs not meeting minimum cost recovery goal
3 rd of July Fireworks Extravaganza	Trick or Treat Village Breakfast with Santa 5K Fun Run and Fitness Challenge Easter Egg Hunt Moorpark Arts Festival Teen General Events Camp Moorpark Youth Basketball League	Moorpark Has Talent Teen Band Events Teen Dances Recreation Classes Adult Softball League Adult Soccer League Adult Basketball League

Financial and Cost Recovery Summaries for Recreation Programs

3rd of July Fireworks Extravaganza

Wednesday, 7/3/13 from 4:00 to 9:30 p.m. at AVCP. Admission \$5.00.

Fireworks Extravaganza Financial Summary		<i>FY 12/13</i>	<i>FY 11/12</i>
Participation	11,300	12,100	13,100
Revenue	\$60,430	\$53,494	\$45,981
Direct Costs	\$49,593	\$40,317	\$39,064
Indirect Costs			
<i>F/T Staff</i>	\$14,623	\$14,499	\$11,791
<i>Overhead Costs</i>	\$1,663	\$1,693	\$935
Total Costs	\$65,879	\$56,509	\$51,790
Gross Profit / (Loss)	\$10,837	\$13,177	\$6,917
Net Profit / (Loss)	(\$5,449)	(\$3,015)	(\$5,809)

Cost Recovery summary (Category: Community Event)

	<u>Recovered</u>	<u>Minimum</u>	<u>Target</u>
Percent Direct Costs Recovered:	100%	25%	100%
Percent Division Indirect Costs Recovered	67%	0%	25%
Minimum Recovery Met:	Yes		
Target Recovery Met:	Yes		

Trick or Treat Village

Thursday, 10/31/13 from 5:30-9:00 p.m. at AVRC. Admission \$2.00, tickets 2/\$1.00.

Trick or Treat Village Financial Summary		<i>FY 12/13</i>	<i>FY 11/12</i>
Participation	350	575	600
Revenue	\$1,656	\$1,725	\$2,100
Direct Costs	\$2,654	\$2,124	\$2,060
Indirect Costs			
F/T Staff	\$6,794	\$5,965	\$5,325
Overhead Costs	\$488	\$611	\$424
Total Costs	\$9,936	\$8,700	\$7,809
Gross Profit / (Loss)	(\$998)	(\$399)	\$40
Net Profit / (Loss)	(\$8,280)	(\$6,975)	(\$5,709)

Cost Recovery summary (Category: Special Event):

	<u>Recovered</u>	<u>Minimum</u>	<u>Target</u>
Percent Direct Costs Recovered:	62%	50%	100%
Percent Division Indirect Costs Recovered	0%	0%	50%
Minimum Recovery Met:	Yes		
Target Recovery Met:	No		

Breakfast with Santa

Saturday, 12/21/13 from 8:00 a.m. to 12:00 noon at AVRC. Registration fee \$10.00.

Breakfast with Santa Financial Summary		<i>FY 12/13</i>	<i>FY 11/12</i>
Enrollments	199	116	83
Revenue	\$1,960	\$1,268	\$854
Direct Costs	\$1400	\$1,592	\$1,144
Indirect Costs			
F/T Staff	\$3,032	\$3,056	\$2884
Overhead Costs	\$170	\$257	\$217
Total Costs	\$4,602	\$4,906	\$4,245
Gross Profit / (Loss)	\$560	(\$324)	(\$290)
Net Profit / (Loss)	(\$2,642)	(\$3,637)	(\$3,291)

Cost Recovery summary (Category: Special Event):

	<u>Recovered</u>	<u>Minimum</u>	<u>Target</u>
Percent Direct Costs Recovered:	100%	50%	100%
Percent Division Indirect Costs Recovered	17%	0%	50%
Minimum Recovery Met:	Yes		
Target Recovery Met:	No		

Easter Egg Hunt

Saturday, 4/19/14 from 10:00 a.m. to 1:00 p.m. at AVCP. Admission \$5.00/\$10.00.

Easter Egg Hunt Financial Summary		<i>FY 12/13</i>	<i>FY 11/12</i>
Attendance	1,350	1,260	1,200
Revenue	\$3,720	\$3,355	\$3,310
Direct Costs	\$3,013	\$2,103	\$2,645
Indirect Costs			
<i>F/T Staff</i>	\$3,328	\$3173	\$4,031
<i>Overhead Costs</i>	\$267	\$390	\$378
Total Costs	\$6,608	\$5,666	\$7,055
Gross Profit / (Loss)	\$707	\$1,252	\$665
Net Profit / (Loss)	(\$2,888)	(\$2,311)	(\$3,774)

Cost Recovery summary (Category: Special Event)

	<u>Recovered</u>	<u>Minimum</u>	<u>Target</u>
Percent Direct Costs Recovered:	100%	50%	100%
Percent Division Indirect Costs Recovered	20%	0%	50%
Minimum Recovery Met:	Yes		
Target Recovery Met:	No		

Moorpark Has Talent

Friday, 3/21/14 at 7:00 p.m. at HSAC. Performer entry fee \$10.00; show admission \$10.00/\$12.00.

Moorpark Has Talent		<i>FY 12/13</i>	<i>FY 11/12</i>
Attendance	274	212	284
Revenue	\$3,954	\$4,881	\$4,426
Direct Costs	\$1,471	\$1,710	\$2,026
Indirect Costs			
<i>F/T Staff</i>	\$4,331	\$3,479	\$4,397
<i>Overhead Costs</i>	\$208	\$454	\$421
Total Costs	\$6,010	\$5,643	\$6,844
Gross Profit / (Loss)	\$2,483	\$3,171	\$2,400
Net Profit / (Loss)	(\$2,056)	(\$762)	(\$2,418)

Cost Recovery summary (Category: Other Event)

	<u>Recovered</u>	<u>Minimum</u>	<u>Target</u>
Percent Direct Costs Recovered:	100%	100%	100%
Percent Division Indirect Costs Recovered	55%	100%	100%
Minimum Recovery Met:	No		
Target Recovery Met:	No		

Moorpark Arts Festival

Saturday, 4/5/14 from 10:00 a.m. to 4:00 p.m. on High Street. Free admission.

Moorpark Arts Festival		<i>FY 12/13</i>	<i>FY 11/12</i>
Attendance	2,000	3,500	3,000
Revenue	\$2,900	<i>\$1,700</i>	<i>\$2,310</i>
Direct Costs	\$3,749	\$2,645	\$3,124
Indirect Costs			
<i>F/T Staff</i>	<i>\$5,910</i>	<i>\$8,377</i>	<i>\$9,562</i>
<i>Overhead Costs</i>	<i>\$610</i>	<i>\$826</i>	<i>\$704</i>
Total Costs	\$10,269	<i>\$11,848</i>	<i>\$13,390</i>
Gross Profit / (Loss)	(\$849)	(\$945)	(\$814)
Net Profit / (Loss)	(\$7,369)	<i>(\$10,148)</i>	<i>(\$11,080)</i>

Cost Recovery summary (Category: Community Event)

	<u>Recovered</u>	<u>Minimum</u>	<u>Target</u>
Percent Direct Costs Recovered:	77%	25%	100%
Percent Division Indirect Costs Recovered	0%	0%	25%
Minimum Recovery Met:	Yes		
Target Recovery Met:	No		

5K Fun Run and Fitness Challenge

Saturday, 12/14/13 at AVCP. 5K at 9:00 a.m., fitness challenge at 10:00 a.m., 1 mile walk at 10:30 a.m. Entry fees \$15.00-\$45.00; booth spaces \$50.00.

Fitness Challenge Financial Summary	
Attendees	350
Run Enrollments	159
Revenue	\$6,440
Direct Costs	\$8,323
Indirect Costs	
<i>F/T Staff</i>	<i>\$9,306</i>
<i>Overhead Costs</i>	<i>\$515</i>
Total Costs	\$18,144
Gross Profit / (Loss)	(\$1,883)
Net Profit / (Loss)	(\$11,704)

Cost Recovery summary (Category: Special Event):

	<u>Recovered</u>	<u>Minimum</u>	<u>Target</u>
Percent Direct Costs Recovered:	77%	50%	100%
Percent Division Indirect Costs Recovered	0%	0%	50%
Minimum Recovery Met:	Yes		
Target Recovery Met:	No		

General Teen Events

Cupcake Challenge: Saturday, 6/22/13 from 6:30-9:30 p.m. at AVRC. Entry fee \$10 per team (up to 4 people.)

Game Night: Saturday, 7/19/13 from 7:00-10:00 p.m. at AVRC. Admission \$5.00.

Game Night: Friday, 11/15/13 from 7:00-10:00 p.m. at AVRC. Admission \$5.00.

Cupcake Challenge: Saturday, 9/21/13 from 6:30-9:30 p.m. at AVRC. Entry fee \$10 per team (up to 4 people.)

Gingerbread House Challenge: Friday, 12/13/13 from 6:00-9:00 p.m. at AVRC. Entry fee \$10 per team (up to 4 people.)

Game Night: Saturday, 1/18/14 from 5:00-8:00 p.m. at AVRC. Admission \$5.00.

Quidditch Tournament: Saturday, 2/1/14 at 1:00 p.m. at AVCP (canceled due to lack of interest.)

Valentines Cupcake Challenge: Saturday, 2/8/14 from 6:30-9:30 p.m. at AVRC. Entry fee \$10 per team (up to 4 people.)

Cupcake Challenge: Saturday, 5/10/14 from 6:30-9:30 p.m. at AVRC; entry fee \$10 per team (up to 4 people.)

General Teen Event Financial Summaries	Summer 2013	Fall 2013	Winter 2014	Spring 2014	Total FY 13-14	FY 12/13	FY 11/12
Participation (Total)	39	54	50	16	159	197	193
Revenue	\$130	\$152	\$129	\$40	\$451	\$694	\$884
Direct Costs	\$237	\$254	\$286	\$63	\$840	\$2,168	\$1,927
Indirect Costs							
<i>F/T Staff</i>	\$4,370	\$4,262	\$6,392	\$2,131	\$17,155	\$8,850	\$7,365
<i>Overhead Costs</i>	\$562	\$563	\$746	\$268	\$2,139	\$2,202	\$1,250
Total Costs	\$5,169	\$5,079	\$7,424	\$2,462	\$20,134	\$13,220	\$10,542
Gross Profit / (Loss)	(\$107)	(\$102)	(\$157)	(\$23)	(\$389)	(\$1,474)	(\$1,043)
Net Profit / (Loss)	(\$5,039)	(\$4,927)	(\$7,295)	(\$2,422)	(\$19,683)	(\$12,525)	(\$9,658)

Cost Recovery summary (Category: Special Event)

	<u>Recovered</u>	<u>Minimum</u>	<u>Target</u>
Percent Direct Costs Recovered:	54%	50%	100%
Percent Division Indirect Costs Recovered	0%	0%	50%
Minimum Recovery Met:	Yes		
Target Recovery Met:	No		

Teen Band Events

ArroyoPalooza: Saturday, 8/10/13 from 1:00-5:00 p.m. at AVRC; Admission free.

Band Jam: Friday, 3/30/14 from 7:00-10:00 p.m. at AVRC; \$5.00 admission.

Band Events Financial Summary	Summer 2013	Spring 2014	Total FY 13-14	FY 12/13	FY 11/12
Participation	100	10	110	338	216
Revenue	\$142	\$31	\$173	\$958	\$811
Direct Costs	\$455	\$36	\$491	\$1,181	\$392
Indirect Costs					
<i>F/T Staff</i>	\$2,185	\$2,131	\$4,316	\$5,729	\$6,444
<i>Overhead Costs</i>	\$286	\$280	\$566	\$1,378	\$1,109
Total Costs	\$2,926	\$2,447	\$5,373	\$8,288	\$7,945
Gross Profit / (Loss)	(\$313)	(\$5)	(\$318)	(\$223)	\$419
Net Profit / (Loss)	(\$2,784)	(\$2,416)	(\$5,200)	(\$7,330)	(\$7,134)

Cost Recovery summary (Category: Special Event):

	<u>Recovered</u>	<u>Minimum</u>	<u>Target</u>
Percent Direct Costs Recovered:	35%	50%	100%
Percent Division Indirect Costs Recovered	0%	0%	50%
Minimum Recovery Met:	No		
Target Recovery Met:	No		

Teen Dances

Glow Party: Saturday, 10/19/13 from 7:00-10:00 p.m. at AVRC; admission \$5.00.

St. Patrick's Day Dance: Friday, 5/14/14 from 7:00-10:00 p.m. at AVRC; admission \$10.00.

Teen Dances Financial Summary	Fall 2013	Spring 2014	Total FY 13-14	FY 12/13	FY 11/12
Participation (Total)	43	17	60	None held	52
Revenue	\$279	\$188	\$467		\$190
Direct Costs	\$724	\$665	\$1,389		\$1,753
Indirect Costs					\$3,783
<i>F/T Staff</i>	\$2,131	\$2,131	\$4,262		\$3,222

<i>Overhead Costs</i>	\$318	\$304	\$622		\$561
Total Costs	\$3,173	\$3,099	\$6,272		\$5,536
Gross Profit / (Loss)	(\$445)	(\$477)	(\$922)		(\$1563)
Net Profit / (Loss)	(\$2,894)	(\$2,912)	(\$5,806)		(\$5,346)

Cost Recovery summary (Category: Special Event)

	<u>Recovered</u>	<u>Minimum</u>	<u>Target</u>
Percent Direct Costs Recovered:	34%	50%	100%
Percent Division Indirect Costs Recovered	0%	0%	50%
Minimum Recovery Met:	No		
Target Recovery Met:	No		

Recreation Classes

Summer 2013: June through August

Fall 2013: September through November

Winter 2014: December through January

Spring 2014: March through April

Recreation Classes Financial Summary	Summer 2013	Fall 2013	Winter 2014	Spring 2014	Total FY 13-14	FY 12/13	FY 11/12
Classes Offered	119	100	106	142	467	485	452
Classes Run	79	70	53	63	265	300	271
Classes Canceled	40	30	53	79	202	185	181
Cancelation Rate	33.6%	30%	50%	56%	43.25%	38%	40%
Enrollments	518	494	464	552	2028	2479	2,566
Revenue	\$40,114	\$57,332	\$55,214	\$58,074	\$210,734	\$236,485	\$239,242
Direct Costs	\$30,292	\$40,662	\$39,789	\$41,140	\$151,883	\$165,082	\$162,079
Indirect Costs							
<i>F/T Staff</i>	\$20,503	\$20,287	\$20,287	\$20,287	\$81,364	\$64,924	\$69,945
<i>Overhead Costs</i>	\$4,711	\$5,410	\$4,102	\$4,662	\$18,885	\$19,892	\$21,073
Total Costs	\$55,506	\$66,359	\$64,178	\$66,089	\$252,132	\$249,898	\$253,098
Gross Profit / (Loss)	\$9,822	\$16,670	\$15,425	\$16,934	\$58,851	\$71,403	\$77,163
Net Profit / (Loss)	(\$15,392)	(\$9,027)	(\$8,964)	(\$8,015)	(\$41,398)	(\$13,413)	(\$13,854)

Cost Recovery summary (Category: Recreation Classes):

	<u>Recovered</u>	<u>Minimum</u>	<u>Target</u>
Percent Direct Costs Recovered:	100%	100%	100%
Percent Division Indirect Costs Recovered	59%	75%	100%
Minimum Recovery Met:	No		
Target Recovery Met:	No		

Camp Moorpark

Summer Camp: Monday through Friday, 6/13/13 through 8/20/13 from 7:00 a.m. to 6:00 p.m. at AVRC. Daily registration fees \$23.00-\$46.00; annual registration fees \$25.00-\$35.00; theme park pass \$95.00.

Adventure Camp: Ages 10 to 14

Camp Moorpark: Ages 4 years 7 months to 10

Fall Camp: Thursday 9/5/13, Friday 11/1/13, and Monday through Wednesday 11/25/13 to 11/27/13 from 8:00 a.m. to 6:00 p.m. at AVRC. Daily registration \$28.00-\$36.00; annual registration fees \$25.00-\$35.00 (if did not attend summer 2013.)

Winter Camp: Monday through Thursday 12/23/2013 to 12/27/2013 and 12/30/2013 to 1/3/2014 from 8:00 a.m. to 6:00 p.m. at AVRC. Daily registration fees \$28.00-\$36.00; annual registration fee \$25.00-35.00 (if did not attend summer 2013.)

Spring Camp: Monday, 3/10/14, Monday through Friday 3/24/2014 to 3/28/2014, Friday 4/18/2014, and Monday 4/21/2014 from 8:00 a.m. to 6:00 p.m. at AVRC. Daily registration fees \$28.00 - \$36.00; annual registration fee \$35.00 (if did not attend summer 2013.)

Camp Moorpark Financial Summary	Summer 2013	Fall 2013	Winter 13/14	Spring 2014	Total FY 13-14	FY 12/13	FY 11/12
Participants (unduplicated)	301	53	32	47	433	429	358
Total Enrollments	5,283	130	185	188	5,786	7,159	6,932
Average Daily Attendance	114.8	26	23.1	31.3	48.8	59.5	60.4
Revenue	\$170,923	\$3,491	\$5,727	\$5,198	\$185,339	\$221,715	\$216,260
Direct Costs	\$113,552	\$1,446	\$2,708	\$2,601	\$120,307	\$147,018	\$140,462
Indirect Costs							
<i>F/T Staff</i>	\$75,025	\$2,668	\$4,463	\$4,229	\$86,385	\$62,840	\$53,604
<i>Overhead Costs</i>	\$17,516	\$768	\$1,178	\$940	\$20,402	\$20,458	\$13,859
Total Costs	\$206,093	\$4,885	\$8,349	\$7,770	\$227,097	\$230,316	\$207,925
Gross Profit / (Loss)	\$57,371	\$2,045	\$3,019	\$2,597	\$65,032	\$74,697	\$75,798
Net Profit / (Loss)	(\$35,170)	(1,391)	(\$2,622)	(\$2,572)	(\$41,755)	(\$8,601)	\$8,335

Cost Recovery summary (Category: Day Camps):

	<u>Recovered</u>	<u>Minimum</u>	<u>Target</u>
Percent Direct Costs Recovered:	100%	100%	100%
Percent Division Indirect Costs Recovered	61%	50%	75%
Minimum Recovery Met:	Yes		
Target Recovery Met:	No		

Adult Softball Leagues

Summer 2013: Thursdays and Fridays, games at AVCP and PHP. Registration fee \$425.00.

Fall 2013: Thursdays and Fridays, games at AVCP and PHP. Registration fee \$425.00.

Spring 2014: Thursdays and Fridays, games at AVCP and PHP. Registration fee \$425.00.

Adult Softball	Summer 2013	Fall 2013	Spring 2014	Total FY 13-14	FY 12/13	FY 11/12
Teams	29	19	19	67	81	83
Players	489	302	321	1112	1125	1,117
Revenue	\$12,533	\$7,520	\$7,860	\$27,913	\$33,236	\$34,056
Direct Costs	\$5,782	\$4,477	\$4,669	\$14,928	\$15,209	\$14,249
Indirect Costs						
<i>F/T Staff</i>	\$3,974	\$3,917	\$3,917	\$11,808	\$12,339	\$6,528
<i>Overhead Costs</i>	\$3,466	\$3,323	\$2,730	\$9,519	\$11,850	\$8,730
Total Costs	\$13,222	\$11,718	\$11,316	\$36,256	\$39,398	\$29,508
Gross Profit / (Loss)	\$6,751	\$3,043	\$3,191	\$12,985	\$18,027	\$19,807
Net Profit / (Loss)	(\$689)	(\$4,197)	(\$3,456)	(\$8,342)	(\$6,162)	\$4,549

Cost Recovery summary (Category: Adult Sports Programs):

	<u>Recovered</u>	<u>Minimum</u>	<u>Target</u>
Percent Direct Costs Recovered:	100%	100%	100%
Percent Division Indirect Costs Recovered	61%	75%	100%
Minimum Recovery Met:	No		
Target Recovery Met:	No		

Adult Basketball Leagues

Summer 2013: Mondays and Thursdays, games at AVRC. Registration fee \$375.00.

Fall 2013: Mondays and Thursdays, games at AVRC. Registration fee \$375.00.

Winter 2014: Mondays and Thursdays, games at AVRC. Registration fee \$325.00.

Spring 2014: Mondays and Thursdays, games at AVRC. Registration fee \$325.00.

Adult Basketball	Summer 2013	Fall 2013	Winter 2014	Spring 2014	Total FY 13-14	FY 12/13	FY 11/12
Teams	14	12	12	12	50	56	58
Players	140	119	101	114	474	431	517
Revenue	\$5,490	\$4,285	\$3,635	\$3,900	\$17,310	\$19,650	\$18,790
Direct Costs	\$2,636	\$2,218	\$1,684	\$1,571	\$8,109	\$10,478	\$10,993
Indirect Costs							

<i>F/T Staff</i>	\$2,676	\$2,641	\$2,641	\$2,642	\$10,600	\$9,856	\$5,516
<i>Overhead Costs</i>	\$1,704	\$1,379	\$1,252	\$1,264	\$5,599	\$6,675	\$6,018
Total Costs	\$7,017	\$6,238	\$5,577	\$5,477	\$24,309	\$27,010	\$22,525
Gross Profit / (Loss)	\$2,854	\$2,067	\$1,951	\$2,329	\$9,201	\$9,172	\$7,797
Net Profit / (Loss)	(\$1,526)	(\$1,953)	(\$1,942)	(\$1,577)	(\$6,998)	(\$7,359)	(\$3,737)

Cost Recovery summary (Category: Adult Sports Programs):

	<u>Recovered</u>	<u>Minimum</u>	<u>Target</u>
Percent Direct Costs Recovered:	100%	100%	100%
Percent Division Indirect Costs Recovered	57%	75%	100%
Minimum Recovery Met:	No		
Target Recovery Met:	No		

Adult Soccer Leagues

Summer 2013: Tuesdays and Wednesdays, games at PHP. Registration fee \$340.00.

Fall 2013: Tuesdays and Wednesdays, games at AVCP. Registration fee \$340.00.

Winter 2014 (Futsal): Wednesdays, games at AVRC. Registration fee \$325.00.

Spring 2014: Tuesdays and Wednesdays, games at AVRC. Registration fee \$350.00.

Adult Soccer	Summer 2013	Fall 2013	Winter 2014	Spring 2014	Total FY 13-14	FY 12/13	FY 11/12
Teams	18	16	4	16	54	51	46
Players	282	215	43	215	755	718	593
Revenue	\$6,200	\$5,440	\$1,300	\$5,600	\$18,540	\$19,505	\$15,070
Direct Costs	\$2,726	\$2,676	\$563	\$2,392	\$8,357	\$10,077	\$6,434
Indirect Costs							
<i>F/T Staff</i>	\$3,051	\$3,019	\$1,353	\$3,019	\$10,442	\$10,625	\$7,017
<i>Overhead Costs</i>	\$1,860	\$1,368	474	\$1,779	\$5,481	\$6,667	\$4,167
Total Costs	\$7,638	\$7,063	\$2,390	\$7,190	\$24,281	\$28,069	\$17,617
Gross Profit / (Loss)	\$3,474	\$2,764	\$737	\$3,208	\$10,183	\$9,428	\$8,636
Net Profit / (Loss)	(\$1,437)	(\$1,623)	(\$1,090)	(\$1,590)	(\$5,740)	(\$7,864)	(\$2,548)

Cost Recovery summary (Category: Adult Sports Programs):

	<u>Recovered</u>	<u>Minimum</u>	<u>Target</u>
Percent Direct Costs Recovered:	100%	100%	100%
Percent Division Indirect Costs Recovered	64%	75%	100%
Minimum Recovery Met:	No		
Target Recovery Met:	No		

Youth Basketball League

Summer 2013: Saturdays games with weekly practices 6/29/13 to 8/24/13, games at AVRC. Registration fee \$69.00/ \$79.00.

Fall 2013: Saturdays games with weekly practices 9/28/13 to 11/16/13, games at AVRC. Registration fee \$69.00/ \$79.00.

Winter 2014: Saturdays games with weekly practices 1/11/14 to 3/1/14, games at AVRC. Registration fee \$69.00/ \$79.00.

Spring 2014: Saturdays games with weekly practices 3/29/14 to 5/31/14, games at AVRC. Registration fee \$69.00/ \$79.00.

Youth Basketball	Summer 2013	Fall 2013	Winter 2014	Spring 2014	Total FY 13-14	FY 12/13	FY 11/12
Enrollments	115	82	173	174	544	557	708
Revenue	\$8,516	\$6,278	\$12,628	\$13,066	\$40,488	\$39,950	\$48,887
Direct Costs	\$3,972	\$3,678	\$5,571	\$5,690	\$18,911	\$18,603	\$25,501
Indirect Costs							
F/T Staff	\$4,981	\$4,905	\$4,904	\$4,905	\$19,695	\$15,212	\$12,995
Overhead Costs	\$3,662	\$2,463	\$4,100	\$3,569	\$13,794	\$15,247	\$15,175
Total Costs	\$12,614	\$11,046	\$14,575	\$14,164	\$52,399	\$49,062	\$53,669
Gross Profit / (Loss)	\$4,544	\$2,600	\$7,057	\$7,376	\$21,577	\$21,347	\$23,386
Net Profit / (Loss)	(\$4,099)	(\$4,768)	(\$1,947)	(\$1,098)	(\$11,912)	(\$9,112)	(\$4,784)

Cost Recovery summary (Category: Youth Sports Programs):

	Recovered	Minimum	Target
Percent Direct Costs Recovered:	100%	100%	100%
Percent Division Indirect Costs Recovered	64%	50%	75%
Minimum Recovery Met:	Yes		
Target Recovery Met:	No		

Staff Recommended Actions for Programs Not Meeting Minimum Cost Recovery Goals

Moorpark Has Talent

The event is held at the High Street Arts Center, and helps promote that venue. It continues to receive positive response from event participants and attendees. This event is currently categorized as "Other Event" because it requires participants to register and audition in advance, the venue limits the number of public that can attend the final show, and financial prizes are distributed to winners. This program has not been able to meet its minimum cost recovery for the past three years, and has been excluded from the cost recovery requirements by the City Manager, as allowed by the Policy. Staff will explore an expanded role by the Moorpark Foundation for the Arts,

including assuming some of staff's current responsibilities for the event and obtaining more sponsorships and other means to increase revenue.

Teen Band Events and Dances

Providing recreation programming to the City's teen population is a priority for the City. These events are categorized as "Special Event" and are required to recoup at least 50% of direct costs. Over the course of this fiscal year, these events recouped only 35% (band events) and 34% (dances.) For the prior two fiscal years, teen band events have met the minimum cost recovery requirement. Teen dances were not held in FY 2012/2013. In 2011/2012, teen dances did not meet the minimum cost recovery requirement.

Staff recommends eliminating teen dances, as there is a continued lack of interest in them. Staff recommends continuing band events, focusing on the low cost Band Jams rather than higher cost outdoor concerts such as ArroyoPalooza. Staff will continue to research new events to offer to the teen population. Other program areas, including classes, youth sports, and Camp Moorpark, also offer recreational opportunities for the teen population.

Recreation Classes

This is the first year the program has not met its minimum cost recovery requirement. The program did not meet its minimum recovery requirement due to a decline in enrollment, which resulted in less revenue. Staff recommends increasing program promotion, eliminating poorly performing classes, and researching and implementing new classes in order to increase enrollment and revenue.

Adult Softball League

This is the first year this program has not met its minimum cost recovery requirement. As with classes, the issue is declining enrollment. In order to meet the minimum cost recovery requirement, the number of teams participating must be increased. This year, a total of 67 teams participated. If 73 had enrolled (a difference of only 6 teams), the program would have met its minimum recovery goal. Staff recommends increasing promotion for the league, as well as researching and implementing new divisions or activities, such as a softball tournament, that will increase interest in the league.

Adult Basketball League

The adult basketball league has not been able to meet its minimum cost recovery requirement for the past three years. Although staff have already implemented some cost saving measures, these have not been sufficient to overcome the loss in revenue due to declining team enrollment. The league will need at least 14 teams per season (56 teams per year) participating in order to meet the minimum recovery goal; this year only 50 teams enrolled. Staff recommends instituting additional cost saving measures, including reducing part-time staff assigned to the program (scheduling one scorekeeper instead of two), restricting prizes for league winners, and buying supplies in bulk. As

with softball, staff recommends researching and implementing new divisions or activities, such as a tournament or 3-on-3 division, to increase interest in the league.

Adult Soccer League

This league has not been able to meet its minimum cost recovery requirement for two of the past three fiscal years. As with the other adult sports leagues, declining team enrollment and the subsequent reduction in revenue are the primary factors. This year the league had 54 teams participating; a total of 60 teams (52 7-on-7 and 8 futsal) are needed in order for the program to meet its minimum recovery goal. Staff recommendations are the same as for the other adult sports leagues; increasing promotion for the league, as well as researching and implementing new divisions or activities that will increase interest in the league.

STAFF RECOMMENDATION

Receive and file report.

Attachment 1 – Recreation Programs and Services Cost Recovery Policy