

City of Costa Mesa
 Cost Recovery Categories and Goals
 Recreation Programs

Category	Program Name	Average Budget Expenditure	Average Revenue Realized	Direct Costs (1)	Indirect Costs (2)	Administrative Overhead Costs (3)	Total Target Recovery Range	
These programs are designed to promote a safe, healthy and secure community. Their emphasis is on youth and/or senior activities, will provide recreational, social and community building activities to underserved populations and provide a community wide benefits to all participants.	Fully Supported				As a fully supported program there is no recovery intent			
		Youth Sports Football	\$ 44,504	\$ -	0	0	0	0
		Youth Sports Basketball	\$ 55,326	\$ -	0	0	0	0
		Youth Sports Misc.	\$ 35,011	\$ 595	0	0	0	0
		Concerts	\$ 25,045	\$ -	0	0	0	0
		Special Recreation Events	\$ 131,812	\$ 11,340	0	0	0	0
		City Celebration	\$ 13,722	\$ -	0	0	0	0
		Mobile Recreation Program	\$ 72,579	\$ -	0	0	0	0
		Mobile Skate Program	\$ 42,026	\$ -	0	0	0	0
Playground Program	\$ 417,785	\$ -	0	0	0	0		
Programs and activities in this category provide many of the same community benefits as a fully supported programs, but the specific direct costs that benefit the individual (ex: admission to attraction) are recovered.	Mostly Supported				Recovery Goal is up to 100% of Direct Cost. Recovery UP TO:	No Recovery of Indirect Costs	No Recovery of Overhead Costs	Recovery Goal is up to 100% of Direct Cost; or between:
		Youth/Family Programs	\$ 61,909	\$ 5,846	\$ 61,909	0	0	\$1 - \$61,909
		Teen Programs	\$ 84,909	\$ 16,877	\$ 84,909	0	0	\$1 - \$84,909
		Aquatics	\$ 194,970	\$ 126,716	\$ 194,970	0	0	\$1 - \$194,970
These programs increase the quality of life both for participants and the community as a whole, are affordable to a wide group, and enhance opportunities available to participants.	Partially Supported				Recovery Goal of 100% of Direct Costs	Recovery Goal of up to 100% of Indirect Costs. Recovery up to:	No Recovery of Overhead Costs	Recovery Goal of 100% of Direct Costs PLUS up to 100% of Indirect Costs; or between
		Day Camp	\$ 120,638	\$ 110,521	\$ 120,638	\$ 39,811	0	\$120,638 - \$160,449
		Early Childhood Program	\$ 96,289	\$ 83,289	\$ 96,289	\$ 31,775	0	\$96,289 - \$128,064
		Youth Instructional Classes	\$ 262,664	\$ 215,763	\$ 262,664	\$ 86,679	0	\$262,664 - \$349,343
Developed for and/or marketed to adults. These programs are sometimes defined as personal development. Their offering may be based on community request.	Self Supported				Recovery Goal of 100% of Direct Costs	Recovery Goal of 100% of Indirect Costs	Recovery Goal of 100% of Overhead Costs	Recovery Goal of 100% of Direct Costs PLUS 100% of Indirect Costs PLUS 100% of Overhead Costs; or:
		Adult Sports Softball	\$ 76,210	\$ 134,164	\$ 76,210	\$ 25,149	\$ 11,432	\$ 112,791
		Adult Sports Basketball	\$ 42,862	\$ 37,802	\$ 42,862	\$ 14,144	\$ 6,429	\$ 63,436
		Adult Instructional Classes	\$ 82,113	\$ 152,520	\$ 82,113	\$ 27,097	\$ 12,317	\$ 121,527

(1) Direct Costs vary by program and include direct staff support, materials, and supplies used to offer the program

(2) Indirect Costs are those costs necessary to support all recreational activities and programs, such as Recreation Administration, Manager, Supervisors, Clerical support, etc. A multiplier of 33% is added to recover these costs.

(3) Administrative Overhead costs are made up of salary/benefits for "administrative support divisions", such as Purchasing, Finance, Risk Management, etc, that provide various types of support to Recreation. A multiplier of 15% is added to recover these costs.