

All Rec Div Programs, Classes, and Activities	Direct Costs	Rec Div Indirect Costs	Direct Costs + Div. Overhead	% Recovery	Department Admin Overhead	City Indirect	Total City Cost	Revenue	% of Revenue to Total City Cost	Revenues less Total Costs	Subsidy as defined by Direct Costs from the class of program and Divisional Overhead				
											Total Subsidy Current %	Total Subsidy Current	Subsidy Target	Proposed Subsidy based on Subsidy Plan	Subsidy Delta Value
									(+/-)f		(-)/c	c-g	see note below	c.k.i	h.i
Seniors - Facilities	\$ 92,597	\$ 59,066	\$ 151,663	0%	\$ 5,824	\$ 10,070	\$ 167,547	\$ -	100%	\$ (167,547)	100%	\$ 151,653	100%	\$ 151,653	\$ -
Madrona Marsh Nature Center	\$ 280,304	\$ 178,822	\$ 459,126	0%	\$ 17,631	\$ 30,487	\$ 607,243	\$ -	100%	\$ (607,243)	100%	\$ 459,126	100%	\$ 459,126	\$ -
Summer Drop-in Park Programs	\$ 88,770	\$ 56,831	\$ 145,601	0%	\$ 5,584	\$ 9,655	\$ 160,640	\$ -	100%	\$ (160,640)	100%	\$ 145,601	100%	\$ 145,601	\$ -
Madrona Marsh Preserve	\$ 142,233	\$ 90,738	\$ 232,971	0%	\$ 8,946	\$ 15,470	\$ 257,387	\$ -	100%	\$ (257,387)	100%	\$ 232,971	100%	\$ 232,971	\$ -
Teen Activities - The ATTIC	\$ 149,312	\$ 95,255	\$ 244,567	40%	\$ 9,392	\$ 16,240	\$ 270,198	\$ 16,545	94%	\$ (253,653)	93%	\$ 228,022	60%	\$ 146,740	\$ 81,282
Special Needs	\$ 50,911	\$ 32,479	\$ 83,390	40%	\$ 3,202	\$ 5,537	\$ 92,129	\$ 24,994	73%	\$ (67,435)	70%	\$ 58,696	60%	\$ 50,034	\$ 8,662
Seniors - Program	\$ 86,347	\$ 55,086	\$ 141,433	40%	\$ 5,431	\$ 9,391	\$ 156,255	\$ 197,092	81%	\$ (126,042)	79%	\$ 111,220	60%	\$ 84,860	\$ 26,360
Youth Sports	\$ 237,981	\$ 151,822	\$ 389,803	40%	\$ 14,969	\$ 25,883	\$ 430,655	\$ 49,348	54%	\$ (233,563)	49%	\$ 192,711	60%	\$ 133,349	\$ 59,372
D.H Sports Center	\$ 162,222	\$ 103,491	\$ 265,713	40%	\$ 10,204	\$ 17,644	\$ 293,560	\$ 34,809	83%	\$ (244,212)	81%	\$ 216,365	60%	\$ 159,428	\$ 56,937
Teen Activities - Co Rec	\$ 90,080	\$ 32,473	\$ 122,553	60%	\$ 3,202	\$ 5,536	\$ 163,010	\$ 60,000	35%	\$ (32,111)	28%	\$ 23,374	40%	\$ 33,349	\$ 59,019
Special Events (Multiple)	\$ 592,955	\$ 378,280	\$ 971,235	60%	\$ 37,286	\$ 64,491	\$ 1,073,022	\$ 443,472	79%	\$ (229,550)	76%	\$ 527,763	40%	\$ 388,494	\$ 139,269
Contract Classes - Youth	\$ 102,708	\$ 65,823	\$ 168,531	60%	\$ 6,480	\$ 11,171	\$ 185,382	\$ 200,847	8%	\$ (14,985)	-19%	\$ 103,159	20%	\$ 126,424	\$ (22,265)
After School Club	\$ 385,919	\$ 246,200	\$ 632,119	80%	\$ 24,274	\$ 41,974	\$ 698,366	\$ 528,960	24%	\$ (169,406)	16%	\$ 41,485	20%	\$ 100,261	\$ 79,427
Adult Sports	\$ 306,055	\$ 199,250	\$ 501,305	80%	\$ 19,250	\$ 33,287	\$ 553,843	\$ 328,472	41%	\$ (225,371)	34%	\$ 172,833	20%	\$ 100,261	\$ 79,427
Roller Hockey - Youth, Adult, & Rink	\$ 152,192	\$ 97,092	\$ 249,284	80%	\$ 9,573	\$ 16,553	\$ 275,409	\$ 720,000	56%	\$ (155,409)	52%	\$ 129,284	20%	\$ 49,857	\$ 79,427
Seniors - Excursions	\$ 86,967	\$ 55,093	\$ 141,465	80%	\$ 5,432	\$ 9,394	\$ 156,291	\$ 100,000	36%	\$ (56,291)	29%	\$ 41,485	20%	\$ 100,261	\$ 79,427
Day Camps	\$ 253,807	\$ 161,918	\$ 415,725	80%	\$ 15,964	\$ 27,605	\$ 459,294	\$ 315,000	31%	\$ (144,294)	24%	\$ 100,725	20%	\$ 100,261	\$ 79,427
Contract Classes - Adult	\$ 43,798	\$ 27,940	\$ 71,738	90%	\$ 2,785	\$ 4,763	\$ 79,254	\$ 109,247	-33%	\$ (28,987)	-47%	\$ (33,505)	10%	\$ 7,174	\$ (40,679)
Special Events - Turkey Trot addit rev	\$ 205,392	\$ 131,031	\$ 336,423	100%	\$ 12,919	\$ 22,339	\$ 371,681	\$ 483,774	-30%	\$ (112,093)	-44%	\$ (147,351)	0%	\$ -	\$ (147,351)
Contract Market	\$ -	\$ -	\$ -	100%	\$ -	\$ -	\$ -	\$ 99,604	0%	\$ 99,604	0%	\$ (99,604)	0%	\$ -	\$ (99,604)
Community Gardens	\$ 6,408	\$ 4,139	\$ 10,547	100%	\$ 408	\$ 706	\$ 11,741	\$ 12,000	-2%	\$ 259	-13%	\$ (1,373)	0%	\$ -	\$ (1,373)
Las Canchas Tennis Center	\$ 10,289	\$ 6,564	\$ 16,853	100%	\$ 647	\$ 1,119	\$ 18,619	\$ 25,000	-34%	\$ 6,381	-48%	\$ (8,147)	0%	\$ -	\$ (8,147)
Sea Aire Golf Course	\$ 68,732	\$ 43,848	\$ 112,580	100%	\$ 4,323	\$ 7,475	\$ 124,379	\$ 140,000	-13%	\$ 15,621	-24%	\$ (27,420)	0%	\$ -	\$ (27,420)
Bathing Cages	\$ 3,000	\$ 1,914	\$ 4,914	100%	\$ 189	\$ 326	\$ 5,429	\$ 28,000	-361%	\$ 19,571	-409%	\$ (20,086)	0%	\$ -	\$ (20,086)
Skate Park	\$ -	\$ -	\$ -	100%	\$ -	\$ -	\$ -	\$ 30,000	0%	\$ 30,000	0%	\$ (30,000)	0%	\$ -	\$ (30,000)
Beverage Agreement	\$ -	\$ -	\$ -	100%	\$ -	\$ -	\$ -	\$ -	0%	\$ 30,000	0%	\$ (30,000)	0%	\$ -	\$ (30,000)
TOTAL	\$ 3,649,348	\$ 2,328,126	\$ 5,977,474		\$ 229,539	\$ 396,913	\$ 6,603,926	\$ 3,370,071		\$ 30,000		\$ 2,607,403		\$ 2,607,403	\$ 0

Recreation Division Operations Cost	\$ 3,649,348
Recreation Division Admin Cost	\$ 2,328,126
Division Total	\$ 5,977,474

2011-2012	
Recreation Budget less Revenue	\$ 229,539
Difference less Subsidy	\$ 396,913
Balance	\$ 2,607,403

Department Admin in column d is 20% of Admin Div Cost \$ 229,539
 Note: City Indirect in column e is 19.39% of Division FT Salaries \$ 396,913
 Note: Subsidy Target in column i was developed to recover Direct Costs and Divisional Overhead only.
 Does not include Department Overhead or City Indirect Costs

FY 2012-2013
Cultural Services Division
Net Cost Review

All Rec Div Programs, Classes, and Activities	P & L's Direct Costs	Cultural Div Indirect Costs	Direct Costs + Div Indirect Costs	% Recovery	Department Admin	City Indirect	Total City Cost	Revenue P & L's	% of Revenue to Total City Cost	Total Subsidy Current %	Total Subsidy Current	Subsidy Target	Proposed Subsidy based on on Subsidy Plan	Subsidy Delta Value
Torrance Art Museum	\$ 128,884	\$ 56,334	\$ 185,218	0%	\$ 10,831	\$ 10,851	\$ 206,901	\$ -	100%	100%	\$ 185,218	100%	\$ 185,218	\$ -
Civic Chorale	\$ 40,800	\$ 17,833	\$ 58,633	60%	\$ 3,429	\$ 3,435	\$ 65,497	\$ 30,000	54%	49%	\$ 28,633	40%	\$ 23,453	\$ 5,180
Staff Taught Classes-Youth	\$ 260,049	\$ 113,666	\$ 373,715	60%	\$ 21,854	\$ 21,895	\$ 417,463	\$ 312,442	25%	16%	\$ 61,273	40%	\$ 149,486	\$ (88,213)
Contract Classes-Youth	\$ 312,942	\$ 136,785	\$ 449,727	60%	\$ 26,299	\$ 26,348	\$ 502,374	\$ 336,995	33%	25%	\$ 112,732	40%	\$ 179,891	\$ (67,159)
Early Childhood Dev	\$ 127,335	\$ 55,657	\$ 182,992	80%	\$ 10,701	\$ 10,721	\$ 204,414	\$ 139,000	32%	24%	\$ 43,992	20%	\$ 36,598	\$ 7,394
Theater Company	\$ 108,680	\$ 47,503	\$ 156,183	80%	\$ 9,133	\$ 9,150	\$ 174,467	\$ 50,000	71%	68%	\$ 106,183	20%	\$ 31,237	\$ 74,947
Contract Classes-Adult	\$ 208,628	\$ 91,190	\$ 299,818	90%	\$ 17,533	\$ 17,565	\$ 334,916	\$ 221,636	34%	26%	\$ 78,182	10%	\$ 29,982	\$ 48,200
Staff Taught Classes-Adult	\$ 173,366	\$ 75,777	\$ 249,143	90%	\$ 14,569	\$ 14,596	\$ 278,309	\$ 204,578	26%	18%	\$ 44,565	10%	\$ 24,914	\$ 19,651
Excursions	\$ 5,000	\$ 2,185	\$ 7,185	100%	\$ 420	\$ 421	\$ 8,027	\$ 7,185	10%	0%	\$ 0	0%	\$ 0	\$ 0
TOTAL	\$ 1,365,684	\$ 596,931	\$ 1,962,615		\$ 114,770	\$ 114,983	\$ 2,192,367	\$ 1,301,836			\$ 660,779		\$ 660,779	\$ (0)

Cultural Services Division Operations Cost \$ 1,365,684
 Cultural Services Division Admin Cost \$ 596,931
 Division Total \$ 1,962,615

2011-2012

Department Admin is in column d is 10% of Admin Div Cost \$ 114,770
 Note: City Indirect in column e is 19.39% of Division FT Salaries \$ 114,983
 Note: Subsidy Target in column i was developed to recover Direct Costs and Divisional Overhead only.
 Does not include Department Overhead or City Indirect Costs

Recreation Budget less Revenue Difference	
Difference less Subsidy Balance	

Subsidy as defined by Direct Costs from the class or program and Divisional Overhead