

COST PER PARTICIPANT REPORT

For PCS General Fund Program Budgets (FY07/08)

"ACTUAL"	EXPENDITURES	REVENUES	COST RECOVERY	General Fund Net Subsidy	PT FTE's	PARTICIPANTS	Net Cost Per Participant
5541 Special Interest Classes	\$329,846	\$338,360	102.6%	(\$8,514)	0.75	5,676	\$ (1.50)
A - (CI) Enrichment Classes	\$208,622	\$253,770	121.6%	(\$45,148)	0.50	4,257	(\$10.61)
B - (CI) Enrichment Camps	\$38,569	\$84,590	219.3%	(\$46,021)	0.25	1,419	(\$32.43)
SUBTOTAL (PROGRAM ONLY):	\$247,191	\$338,360	136.9%	(\$91,169)	0.75	5,676	(\$16.06)
Z - Admin Overhead	\$82,655			\$82,655			
5542 Aquatics	\$376,214	\$189,184	50.3%	\$ 187,030	61.40	13,885	\$ 13.47
A - JWCP Classes & Rec Swim	\$221,447.66	\$116,551	52.6%	\$104,896	43.00	9,065	\$11.57
B - WHSP Classes & Rec Swim	\$97,403.67	\$49,951	51.3%	\$47,453	18.00	3,885	\$12.21
SUBTOTAL (PROGRAM ONLY):	\$318,851	\$166,502	52.2%	\$152,349	61.00	12,950	\$11.76
Y - Concession Agreement		\$8,650		(\$8,650)			
C - JWCP Pool Rental Hours	\$2,560	\$7,210	281.6%	(\$4,650)	0.20	481	(\$9.67)
D - WHSP Pool Rental Hours	\$2,140	\$6,822	318.8%	(\$4,682)	0.20	455	(\$10.29)
Z - Admin Overhead	\$52,663			\$52,663		Rntl Hrs	Net Cost/Hr
5543 Athletics	\$249,194	\$154,703	62.1%	\$ 94,491	21.00	5,240	\$ 18.03
A - Jr. Giants	\$6,540	\$0	0.0%	\$6,540	7.50	648	\$10.09
B - Youth Basketball	\$27,073	\$15,470	57.1%	\$11,603	12.25	774	\$15.00
C - Softball Leagues	\$58,478	\$46,411	79.4%	\$12,067	0.75	1,591	\$7.58
D - Softball Tournaments	\$71,473	\$92,822	129.9%	(\$21,349)	0.50	2,228	(\$9.58)
SUBTOTAL (PROGRAM ONLY):	\$163,564	\$154,703	94.6%	\$8,861	21.00	5,240	\$1.69
Z - Admin Overhead	\$85,630			\$85,630			
5544 Youth Development	\$0	\$0	#DIV/0!	\$0	0.00	0	#DIV/0!
A - ROC and Morning Club			#DIV/0!	\$0	0.00		#DIV/0!
B - Summer Camp			#DIV/0!	\$0	0.00		#DIV/0!
C - Preschool			#DIV/0!	\$0	0.00		#DIV/0!
SUBTOTAL (PROGRAM ONLY):	\$0	\$0	#DIV/0!	\$0	0.00	0	#DIV/0!
Z - Admin Overhead				\$0			
5545 Seniors	\$0	\$0	#DIV/0!	\$ -	0.00	0	#DIV/0!
A - Senior Classes & Senior Center			#DIV/0!	\$0	0.00		#DIV/0!
B - Senior Special Events			#DIV/0!	\$0	0.00		#DIV/0!
C - Senior Trips			#DIV/0!	\$0	0.00		#DIV/0!
D - SNAP			#DIV/0!	\$0	0.00		#DIV/0!
Heritage Fees		\$0	#DIV/0!	\$0			#DIV/0!
SUBTOTAL (PROGRAM ONLY):	\$0	\$0	#DIV/0!	\$0	0.00	0	#DIV/0!
Z - Admin Overhead				\$0			
5548 Community Events	\$0	\$0	#DIV/0!	\$ -	0.00	0	#DIV/0!
A - City Run Special Events			#DIV/0!	\$0	0.00		#DIV/0!
SUBTOTAL (PROGRAM ONLY):	\$0	\$0	#DIV/0!	\$0	0.00	0	#DIV/0!
Z - Admin Overhead				\$0			
5549 Youth & Teens	\$0	\$0	#DIV/0!	\$0	0.00	0	#DIV/0!
A - Teen Programs, SAFE			#DIV/0!	\$0	0.00		#DIV/0!
B - Teen Dances			#DIV/0!	\$0	0.00		#DIV/0!
C - Teen Special Events			#DIV/0!	\$0	0.00		#DIV/0!
D - Teen Trips			#DIV/0!	\$0	0.00		#DIV/0!
E - YAC, Intergen, Leg Day			#DIV/0!	\$0	0.00		#DIV/0!
F - Teen Camps			#DIV/0!	\$0	0.00		#DIV/0!
SUBTOTAL (PROGRAM ONLY):	\$0	\$0	#DIV/0!	\$0	0.00	0	#DIV/0!
Z - Admin Overhead				\$0			
5546 MCYSN	\$0	\$0	#DIV/0!	\$0	0.00	0	#DIV/0!
A - Mobile Recreation (Rollin Rec)		\$0	#DIV/0!	\$0	0.00		#DIV/0!
B - Midnight Basketball (Cancelled)		\$0	#DIV/0!	\$0	0.00		#DIV/0!
C - 3on3 Basketball (Cancelled)		\$0	#DIV/0!	\$0	0.00		#DIV/0!
SUBTOTAL (PROGRAM ONLY):	\$0	\$0	#DIV/0!	\$0	0.00	0	#DIV/0!
Z - Admin Overhead				\$0			
Recreation Fund FULL Subtotal:	\$955,254	\$682,247	71.4%	\$273,007	83.15	23,866 0	\$ 11.44
Rec Fund PROGRAM ONLY Subtotal:	\$729,606	\$659,565	90.4%	\$70,041	82.75	23,866 0	\$ 2.93
Rec Fund ADMINISTRATIVE Subtotal:	\$223,508	\$22,682	10.1%	\$200,826			
GENERAL FUND BUDGETS GRAND TOTAL:	\$955,254	\$682,247	71.4%	\$273,007	83.15		