

APPENDIX 9.5

COST RECAPTURE MATRIX

Costs:

Direct: Costs which if the program or service were not offered, would not be expended.

Indirect: Costs which support the provision of programs or services but which cannot be directly attributed to specific programs and services.

Examples of such costs include office building and facility base maintenance including utilities, office support for registration, supervisory and or administrative staff time to plan, supervise and evaluate programs.

Example: New High School Boy's Basketball Program

Direct costs include: gym supervisor, score keeper, referees, basketballs, score books, advertising.

Indirect costs include: gym utilities, administrative staff involvement in planning, supervising, and evaluating program, clerical work in registration, etc...

Example: Youth Soccer Program

Direct costs: turf maintenance above and beyond base maintenance, lining, goals, field set-up, field supervisor, referees, soccer balls, corner flags, lights, etc.

Indirect costs: base turf maintenance, administrative staff involvement in planning, supervising, and evaluating program, clerical assistance in registration, etc.

	A	Payment categories
	B	% Time, % salary, % cot
	C	Hours
	D	Flat Rate (average cost)
		Actual expenditure

Item		Cost Applicable to Programs	Allocation Type	Costs							Cost Allocation (place total of line in unshaded box)		
PROGRAM:	Salary, %Cost			Hourly	Flat Rate		Actual Expenditure Cost For Program	Direct cost	Indirect cost				
	Cost/Salary				% to Program	Program Cost				\$/Hour	Number of Hours	Total Cost	% to Program
ACTIVITY RELATED													
Part Time Staff (wages and benefits)													
	Payscale A		B										
	Payscale B		B										
	Payscale C		B										
BUILDING													
	Rental		B										
	Maintenance		C										
	Utilities		C										
	Equipment												
	Dedicated (new)		D										
	Dedicated (repair & maintenance)		D										
	Multi-use (new)		A										
	Multi-use (repair & maintenance)		A										
FIELDS													
	Additional maintenance		D										
	Additional utilities		D										
	Standard maintenance		A										
	Standard utilities		A										
	Transportation												
	School District Bus (\$/mi)		C										
	City Vans (\$/mi)		C										
	Driver		B										
	Concessions		D										
	Jr. Ski Fundraiser		D										

Item		Cost Applicable to Programs	Allocation Type	Costs							Cost Allocation (place total of line in unshaded box)			
PROGRAM:				Salary, %Cost		Program Cost	Hourly		Flat Rate		Actual Expenditure Cost For Program	Direct cost	Indirect cost	
				Cost/Salary	% to Program		\$/Hour	Number of Hours	Total Cost	% to Program				Cost to Program
DEPARTMENTAL SUPPORT														
Full Time Staff (salaries and benefits)														
2	Administrative Assistant		A											
5	Building Maintenance Worker I		A											
1	Building Maintenance Worker II		A											
1	Cemetery Maintenance Worker II		N/A											
1	Cemetery Sexton		N/A											
1	Director of Operations		A											
3	Equipment Mechanic II		A											
1	Head Lifeguard		A											
2	Kinder Latch Key Director		A											
1	Management Assistant I		A											
1	Management Assistant II		A											
1	Office Support Technician II		A											
2	Open Space Manager		A											
8	Parks Coordinator		A											
1	Park Maintenance Worker II		A											
1	Park Planner		A											
1	Recreation Superintendent		A											
	Latch Key Scholarships		D											
	Publications/Publicity		D											
	Supplies		D											
	Training		B											

Item	PROGRAM:	Cost Applicable to Programs	Allocation Type	Costs							Cost Allocation (place total of line in unshaded box)		
				Salary, %Cost		Hourly		Flat Rate			Actual Expenditure Cost For Program	Direct cost	Indirect cost
				Cost/Salary	% to Program	Program Cost	\$/Hour	Number of Hours	Total Cost	% to Program	Cost to Program		
1	Rec. Supervisor/Youth Rec.		A										
1	Reservation Coordinator III		A										
1	Senior Bldg Maint. Worker		A										
1	Senior Parks Coordinator		A										
2	Senior Trades Coordinator		A										
3	Skilled Trades Technician I		A										
1	Skilled Trades Technician II		A										
2	Sports Field Coordinator		A										
1	Supervising Lifeguard		A										
1	Supervisor of Operations (com.ctr.)		A										
	Supervisor of Operations (aquatic)		A										
	Building Maintenance		C										
	Building Utilities		C										
	Discover Us		C										
	Facility Contract		D										
	Fleet Manager		C										
	Food and Kitchen		C										

Item		Cost Applicable to Programs	Allocation Type	Costs							Cost Allocation (place total of line in unshaded box)	
PROGRAM:	Salary, %Cost			Hourly		Flat Rate		Actual Expenditure Cost For Program	Direct cost	Indirect cost		
	Cost/Salary			% to Program	Program Cost	\$/Hour	Number of Hours				Total Cost	% to Program
	Insurance Premium		C									
	Membership and Publications		C									
	Office Equipment Rental		C									
	Office Supplies		C									
	Operating Supplies		C									
	Park Maintenance		A									
	Printing/ Advertising		C									
	Publications/ Pub-licity		C									
	Small tools/ instru-ments		C									
	Small furnishings		C									
	Telephones		C									
	Travel		A									
	Vehicle Fuel/Oil		C									
SUBTOTAL												
OTHER CITY SUPPORT												
TOTAL PROGRAM COST												

REVENUE		
Fees		
Capital Funds		
Donations		
Q18 Funds		
TOTAL REVENUE		
% RECOVERY		