

**CITY OF WEST COVINA
REVENUE AND COST SUMMARY WORKSHEET
FY 2022-23**

SERVICE DAYCARE & CAMPS		REFERENCE NO. S-215	
PRIMARY DEPARTMENT COMMUNITY SERVICES	UNIT OF SERVICE N/A	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing daycare and camp programs to the community.			
CURRENT FEE STRUCTURE Various fees			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$445,300.00	TOTAL REVENUE:	\$445,300
UNIT COST:	\$981,910.00	TOTAL COST:	\$981,910
UNIT PROFIT (SUBSIDY):	<u>\$(536,610.00)</u>	TOTAL PROFIT (SUBSIDY):	<u>\$(536,610)</u>
TOTAL UNITS:	1	PCT. COST RECOVERY:	45.35%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			
Recreation programs are recovering 52.6% of their direct costs, which include direct salaries and benefits and direct supplies and services. These costs are detailed in Appendix C of this Report.			

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SERVICE RECREATION CONTRACT CLASSES		REFERENCE NO. S-216	
PRIMARY DEPARTMENT COMMUNITY SERVICES	UNIT OF SERVICE N/A	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing contract recreation classes to the community.			
CURRENT FEE STRUCTURE Various fees			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$195,200.00	TOTAL REVENUE:	\$195,200
UNIT COST:	\$324,145.00	TOTAL COST:	\$324,145
UNIT PROFIT (SUBSIDY):	<u>\$(128,945.00)</u>	TOTAL PROFIT (SUBSIDY):	<u>\$(128,945)</u>
TOTAL UNITS:	1	PCT. COST RECOVERY:	60.22%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			
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SERVICE SENIOR CLASSES		REFERENCE NO. S-217	
PRIMARY DEPARTMENT COMMUNITY SERVICES	UNIT OF SERVICE N/A	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing senior recreation classes for the community.			
CURRENT FEE STRUCTURE Various fees			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$24,100.00	TOTAL REVENUE:	\$24,100
UNIT COST:	\$59,320.00	TOTAL COST:	\$59,320
UNIT PROFIT (SUBSIDY):	\$(35,220.00)	TOTAL PROFIT (SUBSIDY):	\$(35,220)
TOTAL UNITS:	1	PCT. COST RECOVERY:	40.63%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			
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SERVICE EXCURSION PROGRAM		REFERENCE NO. S-218	
PRIMARY DEPARTMENT COMMUNITY SERVICES	UNIT OF SERVICE N/A	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing excursions to the community.			
CURRENT FEE STRUCTURE Various fees			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$24,600.00	TOTAL REVENUE:	\$24,600
UNIT COST:	\$28,864.00	TOTAL COST:	\$28,864
UNIT PROFIT (SUBSIDY):	\$(4,264.00)	TOTAL PROFIT (SUBSIDY):	\$(4,264)
TOTAL UNITS:	1	PCT. COST RECOVERY:	85.23%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			
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SERVICE SENIOR MEAL PROGRAM		REFERENCE NO. S-219	
PRIMARY DEPARTMENT COMMUNITY SERVICES	UNIT OF SERVICE N/A	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing senior meals to the community.			
CURRENT FEE STRUCTURE Various fees			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$202,000.00	TOTAL REVENUE:	\$202,000
UNIT COST:	\$348,194.00	TOTAL COST:	\$348,194
UNIT PROFIT (SUBSIDY):	<u>\$(146,194.00)</u>	TOTAL PROFIT (SUBSIDY):	<u>\$(146,194)</u>
TOTAL UNITS:	1	PCT. COST RECOVERY:	58.01%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			
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SERVICE SENIOR CENTER SERVICES		REFERENCE NO. S-220	
PRIMARY DEPARTMENT COMMUNITY SERVICES	UNIT OF SERVICE N/A	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing senior citizen services to the community.			
CURRENT FEE STRUCTURE None			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$131,823.00	TOTAL COST:	\$131,823
UNIT PROFIT (SUBSIDY):	\$(131,823.00)	TOTAL PROFIT (SUBSIDY):	\$(131,823)
TOTAL UNITS:	1	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			
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SERVICE SUMMER FIELD TRIPS		REFERENCE NO. S-221	
PRIMARY DEPARTMENT COMMUNITY SERVICES	UNIT OF SERVICE N/A	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing youth summer field trips to the community.			
CURRENT FEE STRUCTURE None			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$23,346.00	TOTAL COST:	\$23,346
UNIT PROFIT (SUBSIDY):	\$(23,346.00)	TOTAL PROFIT (SUBSIDY):	\$(23,346)
TOTAL UNITS:	1	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			
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SERVICE CITY SPECIAL EVENTS		REFERENCE NO. S-222	
PRIMARY DEPARTMENT COMMUNITY SERVICES	UNIT OF SERVICE N/A	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing special events for the community.			
CURRENT FEE STRUCTURE Various fees			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$3,600.00	TOTAL REVENUE:	\$3,600
UNIT COST:	\$222,647.00	TOTAL COST:	\$222,647
UNIT PROFIT (SUBSIDY):	\$(219,047.00)	TOTAL PROFIT (SUBSIDY):	\$(219,047)
TOTAL UNITS:	1	PCT. COST RECOVERY:	1.62%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			
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SERVICE SPORTSPLEX		REFERENCE NO. S-223	
PRIMARY DEPARTMENT COMMUNITY SERVICES	UNIT OF SERVICE N/A	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing the Sportsplex field complex to the community.			
CURRENT FEE STRUCTURE Various fees			
REVENUE AND COST COMPARISON			
UNIT REVENUE:	\$413,830.00	TOTAL REVENUE:	\$413,830
UNIT COST:	\$1,631,260.00	TOTAL COST:	\$1,631,260
UNIT PROFIT (SUBSIDY):	\$(1,217,430.00)	TOTAL PROFIT (SUBSIDY):	\$(1,217,430)
TOTAL UNITS:	1	PCT. COST RECOVERY:	25.37%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			
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SERVICE FACILITY & PARK SHELTER RENTAL		REFERENCE NO. S-224	
PRIMARY DEPARTMENT COMMUNITY SERVICES	UNIT OF SERVICE N/A	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing park facilities and park shelters to the community for rental.			
CURRENT FEE STRUCTURE Various fees			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$372,400.00	TOTAL REVENUE:	\$372,400
UNIT COST:	\$321,238.00	TOTAL COST:	\$321,238
UNIT PROFIT (SUBSIDY):	\$51,162.00	TOTAL PROFIT (SUBSIDY):	\$51,162
TOTAL UNITS:	1	PCT. COST RECOVERY:	115.93%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			
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SERVICE FACILITY OPERATIONS & PROGRAMMING		REFERENCE NO. S-225	
PRIMARY DEPARTMENT COMMUNITY SERVICES	UNIT OF SERVICE N/A	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Providing recreation programming at City Community Center facilities.			
CURRENT FEE STRUCTURE None			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$0.00	TOTAL REVENUE:	\$0
UNIT COST:	\$373,348.00	TOTAL COST:	\$373,348
UNIT PROFIT (SUBSIDY):	\$(373,348.00)	TOTAL PROFIT (SUBSIDY):	\$(373,348)
TOTAL UNITS:	1	PCT. COST RECOVERY:	0.00%
SUGGESTED FEE FOR COST RECOVERY OF: 100%			
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SERVICE PASSPORT SERVICES		REFERENCE NO. S-226	
PRIMARY DEPARTMENT COMMUNITY SERVICES	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT	
DESCRIPTION OF SERVICE Processing passport applications.			
CURRENT FEE STRUCTURE Passport Application - \$35 (fee is set by the Federal government) Passport Photos (set of 2) - \$15 per set Overnight Delivery - Actual Costs			
<u>REVENUE AND COST COMPARISON</u>			
UNIT REVENUE:	\$42.67	TOTAL REVENUE:	\$12,800
UNIT COST:	\$150.40	TOTAL COST:	\$45,120
UNIT PROFIT (SUBSIDY):	\$(107.73)	TOTAL PROFIT (SUBSIDY):	\$(32,320)
TOTAL UNITS:	300	PCT. COST RECOVERY:	28.37%
SUGGESTED FEE FOR COST RECOVERY OF: 30% Passport Application - \$35 (fee is set by the Federal government) Passport Photos (set of 2) - \$15 per set Overnight Delivery - Actual Costs			