

To: Chuck Stifter, Parks and Recreation Director

From: Aimee Peterson

Date: April 15, 2022

Subject: 2021 Recreation Program Financial Summary

**Division 102 – Recreation General Fund**

The 2021 financial summary report for Division 102 Recreation General fund which supports recreation services, support and overhead have been reviewed. The reduction in services due to the pandemic as well as executing strategic cost savings efforts, the division budget ended the year with cost savings of \$172,705 over the budgeted expense.

- 2021 Budget: \$962,200
- 2021 Actual: \$789, 495
- Difference: \$172,705 – Cost Savings

Major factors or changes in programming finances:

1. Part time staffing (\$345,000 Budgeted, \$251,132 Actual)  
Although a surplus may be considered a positive, the challenge to staff to the level we would have liked was not attained in 2021. Part time positions included in this budget line are seasonal part time building supervisors, field attendants, lifeguards, outdoor rink attendants, Central Park and Town Green staff.

**Division 103 & 104 – Recreation Fee Based Programs and Overhead.**

The 2021 financial summary for Division 103 Recreation Programs which funds fee-based recreation program support overhead, including full time clerical team and facility use fees & Division 104 Recreation Programs which includes revenue generating fee-based programs and direct program expenses, have been received and reviewed by recreation staff. The overall

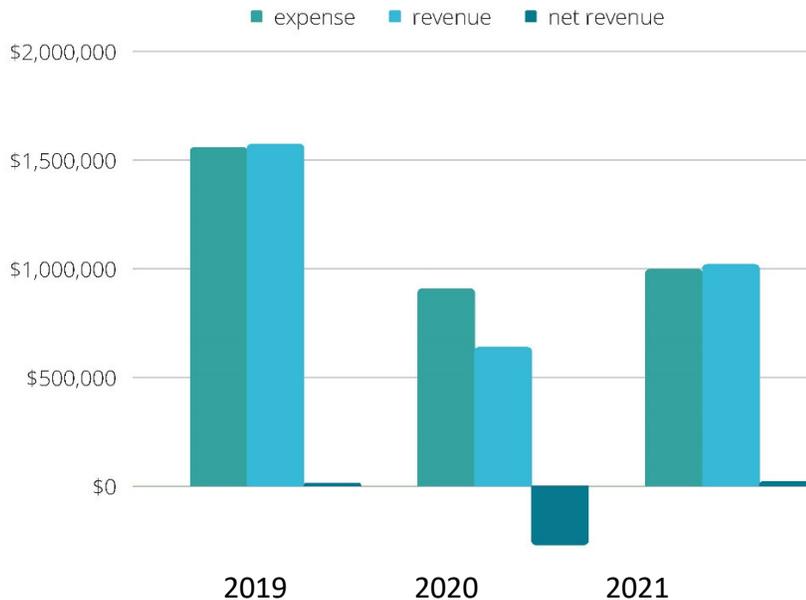
goal is for revenue in Division 104 to fully support expenses related to all fee-based recreation and provide 100% cost recovery for both Division 103 & 104.

- 2020 Expenses: \$995,194
- 2020 Revenues: \$1,019,255
- Difference: \$24,061 - Surplus

Major factors or changes in programming finances:

1. Staff continued to be challenged with the effects of the pandemic and restrictions in place for gathering and recreating. For the majority of fee-based programs that continued to be on hold or were canceled, the direct program costs were eliminated however fixed costs associated with full time staff and overhead remained. In 2021 staff were able to cover all programs cost and provide revenue to cover all overhead expenses.

### Fee Based Recreation Program Finances



2. In 2021 we had 11,279 participants in fee-based recreation programming throughout the year. This is 56% participation compared to the pre-pandemic three-year average of 20,290. After a pause in some services and aligning new staff, we are now seeing our programming offerings grow. We are extremely proud of the flexibility and innovative programming from the team.



## Fee Based Recreation Program Participation



3. Programs exceeding pre-pandemic participation and growing revenue include:

- Youth Sports Clinics
- Teen outdoor programming
- Senior programs
- Tennis
- Golf

Programs that are underperforming include:

- Adult fitness programs
- Senior trips
- Swimming Lessons

The pandemic atmosphere, limited part time staff availability and program space continue to be challenges to increase program offerings and participation in these areas.