

Lake Oswego Recreation "Deep Dive"

Expenditure and Revenue

2019-2020 Actual

01/05/2021 Tyler Report

Division	Expenditure	Revenue	Investment	Recovery Rate	Permanent FTE	Cost per 1000assessed**	Annual Cost 490,000 home
Sports	\$ 290,888.48	\$ 93,108.42	\$ (197,780.06)	32%	2	\$ 0.029	\$ 14.13
Cultural & Fitness	\$ 621,718.43	\$ 250,417.60	\$ (371,300.83)	40%	2	\$ 0.054	\$ 26.52
Luscher Farm	\$ 276,644.72	\$ 187,649.12	\$ (88,995.60)	68%	0.95	\$ 0.013	\$ 6.36
Events	\$ 404,916.15	\$ 116,558.07	\$ (288,358.08)	29%	2	\$ 0.042	\$ 20.60
Outdoor Programs	\$ 164,867.81	\$ 151,314.06	\$ (13,553.75)	92%	0	\$ 0.002	\$ 0.97
Total Recreation Programs	\$ 1,759,035.59	\$ 799,047.27	\$ (959,988.32)	45%	6.95	\$ 0.140	\$ 68.57

**assessed = \$68,600 and avg. assessed home value \$490K, RMV \$780K per S. Cross 8/24/19

FY 19-20
FINANCIAL SUMMARY

Data from Tyler 9/xx/20	<u>REVENUES</u>	<u>TOTAL EXPENSE</u>	<u>DIRECT PS EXPENSE</u>	<u>DIRECT MS EXPENSE</u>	<u>TOTAL DIRECT EXPENSE</u>	<u>NET (REV-DIR EXP)</u>
521 SPORTS		\$290,888.48				
0805 Adult Sports	\$27,557.55		\$12,308.38	\$8,764.94	\$21,073.32	\$6,484.23
0810 Youth Sports	\$28,997.34		\$16,416.37	\$20,405.05	\$36,821.42	-\$7,824.08
0820 Youth Fitness	\$36,553.53		\$832.75	\$18,345.99	\$19,178.74	\$17,374.79
0875 Swim Park			\$18,689.43	\$3,382.49	\$22,071.92	-\$22,071.92
521 TOTAL DIRECT	\$93,108.42	\$290,888.48	\$48,246.93	\$50,898.47	\$99,145.40	-\$6,036.98
523 CULTURAL & FITNESS		\$621,718.43				
0815 Adult Fitness	\$73,560.37		\$46,290.50	\$17,259.69	\$63,550.19	\$10,010.18
0825 Adult Cultural	\$41,306.20		\$15,050.25	\$17,924.49	\$32,974.74	\$8,331.46
0830 Youth Cultural	\$31,750.60		\$12,643.47	\$26,264.38	\$38,907.85	-\$7,157.25
0835 Camps	\$85,203.53		\$30,246.26	\$91,469.24	\$121,715.50	-\$36,511.97
0840 Teen Program	\$16,950.90		\$39,490.81	\$12,068.84	\$51,559.65	-\$34,608.75
0855 Events	\$1,646.00		\$0.00	\$1,008.13	\$1,008.13	\$637.87
523 TOTAL DIRECT	\$250,417.60	\$621,718.43	\$143,721.29	\$165,994.77	\$309,716.06	-\$59,298.46
524 LUSCHER FARM		\$276,644.72				
0842 Adult	\$3,007.07		\$0.00	\$2,163.25	\$2,163.25	\$843.82
0843 Youth	\$52,023.34		\$46,436.41	\$6,387.89	\$52,824.30	-\$800.96
0844 Comm Plots	\$116,214.91		\$0.00	\$1,473.19	\$1,473.19	\$114,741.72
0845 CSA	\$15,942.80		\$0.00	\$108,786.08	\$108,786.08	-\$92,843.28
0800 Unrestricted Donations	\$461.00		\$0.00	\$0.00	\$0.00	\$461.00
524 TOTAL DIRECT	\$187,649.12	\$276,644.72	\$46,436.41	\$118,810.41	\$165,246.82	\$22,402.30
527 EVENTS		\$404,916.15				
0833 50+	\$5,863.14		\$90.00	\$8,110.73	\$8,200.73	-\$2,337.59
0850 Concerts	\$3,209.03		\$5,642.38	\$73,654.55	\$79,296.93	-\$76,087.90
0853 FM	\$80,030.31		\$4,524.75	\$22,723.87	\$27,248.62	\$52,781.69
0859 Other Events	\$27,455.59		\$14,030.25	\$33,787.50	\$47,817.75	-\$20,362.16
527 TOTAL DIRECT	\$116,558.07	\$404,916.15	\$24,287.38	\$138,276.65	\$162,564.03	-\$46,005.96
528 OUTDOOR		\$164,867.81				
0860 Hikes and Rambles	\$261.33		\$0.00	\$220.59	\$220.59	\$40.74
0867 Outdoor Rec	\$36,131.42		\$0.00	\$30,600.25	\$30,600.25	\$5,531.17
0880 LOCR WSC	\$114,921.31		\$0.00	\$118,262.90	\$118,262.90	-\$3,341.59
528 TOTAL DIRECT	\$151,314.06	\$164,867.81	\$0.00	\$149,083.74	\$149,083.74	\$2,230.32
TOTAL REC PROGRAMS	\$799,047.27	\$1,759,035.59	\$262,692.01	\$473,980.30	\$736,672.31	-\$88,939.10
	<u>REVENUES</u>	<u>TOTAL EXPENSE</u>				
260 ACC	\$1,506,038.89					
261 Mgmt		\$796,897.77				
265 Human Services		\$469,653.91				
260 ACC TOTAL	\$1,506,038.89	\$1,266,551.68				

FY 19-20
FINANCIAL SUMMARY

Data from Tyler 9/xx/20	<u>REVENUES</u>	<u>TOTAL EXPENSE</u>	<u>DIRECT PS EXPENSE</u>	<u>DIRECT MS EXPENSE</u>	<u>TOTAL DIRECT EXPENSE</u>	<u>NET (REV-DIR EXP)</u>
w/o Unrestricted Fund Balance	\$1,321,592.91					
500 PARKS	\$9,204,488.35	0				
511 MANAGEMENT SERVICES	0	\$2,366,639.28				
531 PARKS MAINTENANCE	0	\$2,233,144.64				
534 ATHLETIC FIELDS	0	\$537,315.49				
536 OPEN SPACE	0	\$597,389.34				
538 FACILITY MAINTENANCE	0	\$59,918.20				
540 ACQUISITIONS & PATHWAY	0	\$687,289.10				
Sub Total before Golf & Tennis	\$11,509,574.51	\$9,507,283.32				
550 GOLF	\$614,960.81					
551 Pro Shop		\$450,786.79				
552 Golf Maintenance		\$443,796.75				
550 GOLF TOTAL	\$614,960.81	\$894,583.54				
560 TENNIS	\$1,166,832.43	\$522,124.25				
TOTAL PARKS DEPT.	\$13,291,367.75	\$10,923,991.11				

FY 19-20
ACTIVITY SUMMARY

FY 19-20 ANNUAL PERFORMANCE DIVISION ROLLUP	Div Specific	Activities Offered	Activities Held	# Participants	Part. Hours
<i>These categories may change FY to FY with org changes</i>					
Data from Active Network 7/1/19 - 6/30/20					
Data from Manual Tracking By Division 7/1/19 - 6/30/20					
521 SPORTS					
0805 Adult Sports (incl leagues, drop-ins)		12	9	1155	5239
0810 Youth Sports		4	4	468	5357
0815 Adult Sports Fitness Classes		3	1	20	40
0820 Youth Fitness Classes (incl camps)		69	48	704	7792
0875 Swim Park		56	55	316	948
521 SPORTS TOTAL		144	117	2,663	19,376
Sports Volunteer Hours	439				
523 CULTURAL					
0815 Adult Fitness		174	163	1233	10439
0825 Adult Cultural		136	105	784	7040
0830 Youth Cultural		126	76	421	2162
0835 Camps		72	65	893	26515
0840 Teen		7	7	105	2205
0855/0859 Howl at the Moon		1	1	450	920
Indoor Playground PreSchool Age		69	69	1629	3258
ASAP/Drop-in		126	126	2896	5792
Teen Lounge Drop-in		126	126	1966	3932
523 CULTURAL TOTAL		837	738	10,377	62,263
Inclusion Hours	717	teen and fitness			
Cultural Volunteer Hours	3,681	(Cultural Tai Chi, ACC Adult Classes & Cyd's Teen Lounge, YAC, JCC #s)			
524 LUSCHER FARM					
0842 Adult		17	16	111	312
0843 Youth (incl camps)		61	60	753	7357
Garden Tours		7	7	112	132
FRCC Activities		11	8	130	258
0844 Community Gardens		2	2	168	13440
0845 CSA		31	21	213	1678
524 LUSCHER FARM TOTAL		129	114	1487	23,176
Luscher Volunteer Hours	5,262				
527 EVENTS					
0833 50+ Events		1	1	275	550
0853 Farmer's Market		19	19	121000	202250
0850 Concerts		16	16	29178	73812
0859 Other Community Events		12	12	15343	26708
527 EVENTS TOTAL		48	48	165,796	303,320
Events Volunteer Hours	1,241				
528 OUTDOOR					
0860 Hikes and Rambles		58	58	647	3789
0865 Friends Groups/Stewardship		79	79	1277	3172
0867 Outdoor Rec Adult		9	5	38	1029
0867 Alder Creek Adult		1495	1495	1495	2900
0867 Outdoor Rec Youth		10	5	89	2563
0867 Alder Creek Youth		4	4	25	625
0880 Water Sports Center LOCR Memberships		12	12	12	1890
0880 Water Sports Center LOCR Adult		40	24	92	1674
0880 Water Sports Center LOCR Youth		32	32	210	7835
528 OUTDOOR TOTAL		1739	1714	3885	25,477
Outdoor Volunteer Hours	4380				
REC PROGRAMS VOLUNTEER HOURS	15,003				
REC PROGRAMS TOTALS		2,897	2,731	184,208	433,613

FY 19-20
ACTIVITY SUMMARY

FY 18-19 ANNUAL PERFORMANCE DIVISION ROLLUP						
Div Specific	Activities Offered	Activities Held	People Served # Participants	Hours of Svc, Part. Hours	Vol Hrs Sub total	
260 ACC						
Human Services		498	498	25,476	381,133	5,717
Recreation & Education		550	550	6,055	16,329	1,993
Rec & Ed Trips (formerly Trips & Outings)		19	19	170	540	52
Workshops, Seminars		93	93	7,520	14,069.75	38
26X ACC TOTAL		1,160	1,160	39,221	412,071	7,800
ACC Total Volunteer Hours	7,800					
550 GOLF						
9 Hole Rounds Played	26,777			26,777	40,166	
Greens Fees	\$310,022					
Practice Range	\$114,446			11,560	5,780	
Tournament Fees	\$7,303					
Private Lessons Given	1,100			254	1,400	
Foot Golf Rounds Played	411			411	617	
Foot Golf Revenue	\$4,521					
Adult Classes		11	5	58	1,061	
Youth Classes		19	13	100	1,148	
550 GOLF TOTAL		30	18	39,160	50,171	
Golf Volunteer Hours	36					
560 TENNIS						
Youth		103	98	893	36,455	
Adult		70	66	412	5,936	
Seasonals		175	175	700	31,259	
USTA		28	28	400	6,086	
City League		24	24	375	17,998	
Jr USTA		0	0	0	0	
Court Hours Offered	16,976					
Court Hours Used	13,255					
Court Hours Percent Capacity	78.08%					
560 TOTAL TENNIS		400	391	2,780	97,734	
Tennis Volunteer Hours	320					
Other Department Volunteer Hours	212					
<i>includes Parks Board Hours</i>						
		Activities Offered	Activities Held	# Participants	Part. Hours	
ALL DEPARTMENT PERFORMANCE		4,487	4,300	265,369	993,588	
DEPARTMENT TOTAL VOLUNTEER HOURS	23,370					