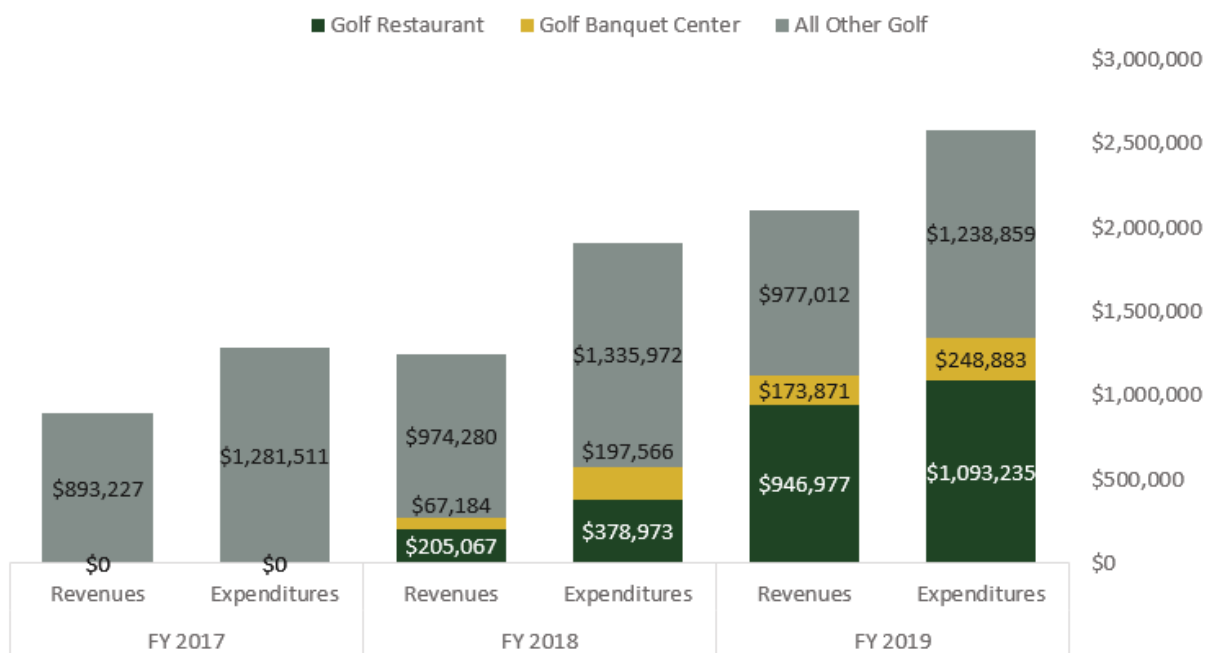


Appendix E: Parks and Recreation

We reviewed the Parks and Recreation Department’s funds in order to identify any potential areas for cost savings or improved operations. Our recommendation related to this analysis is included in the report. The following information supplements that recommendation.

We reviewed the historical revenues and expenditures related to the City’s Golf Course Fund, and enterprise fund, which includes a restaurant, banquet center, and golf course. In each of the past three years, the expenditures have exceeded revenues.

Golf Revenues and Expenditures

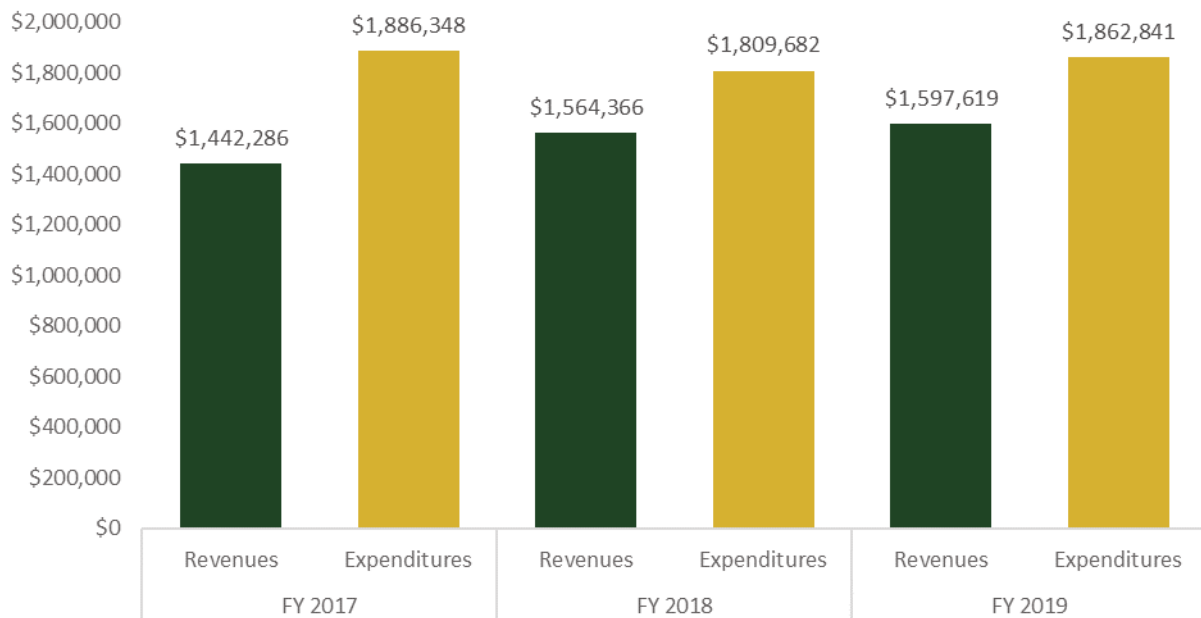


Source: City of Twinsburg

Revenues in this chart excludes the \$6.138 million bond anticipation notes issues on March 1, 2018 to construct, furnish, and equip a new clubhouse at the City’s golf club. Expenditures exclude those associated with the clubhouse project.

Similarly, we reviewed the historical revenues and expenditures for the City’s Fitness Center Fund. The information related to that analysis is seen in the chart on the following page.

Fitness Center Revenues and Expenditures

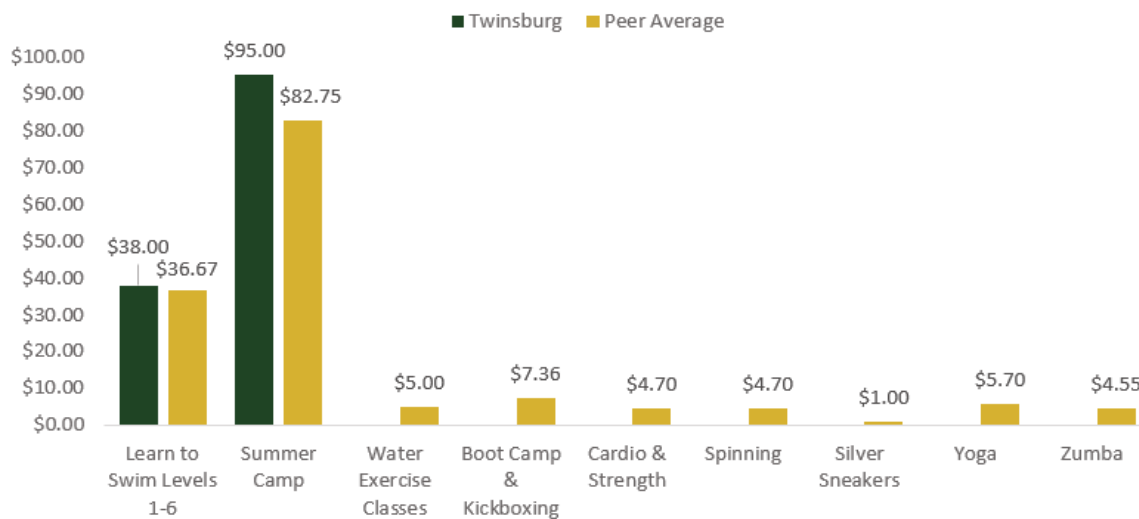


Source: City of Twinsburg

The Fitness Center Fund also had expenditures which exceeded revenues in each of the past three years.

In order to identify opportunities to increase revenues, we reviewed the City’s program costs compared to peer cities. While the City does not charge a fee for individual classes at the fitness center, the overall cost of membership is higher. Our recommendation related to this information is contained in the report.

Program Cost Comparison



Source: City of Twinsburg, peers