［その他］

Bridging the Gap Between Principles and Practices in Sport and Leisure Management: A Framework for the Financial Management of Parks and Recreation

by

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Abstract

新しい分野であるスポーツレジャーマネジメントは、統一されたカリキュラムを確立する過程にある。よって、スポーツレジャーマネジメントのプログラムのカリキュラムや関連した教材を提供するためには、そのカリキュラムで何を教えるべきかが重要となる。これを判断する 1 つの方法は、スポーツレジャーマネジメントを教えるために考えられるフレームワーク（枠組み）を評価することである。東海大学体育学部スポーツレジャーマネジメント学科で得られる学位は学士（体育学）であるため、これらのフレームワークを実際にカリキュラムに組み入れるかどうかを決定する際には、その教育課程における実用化が重要な検討事項となる。本稿では、フレームワークをパークスレクリエーションのファイナンシャルマネジメント（財務管理）に適用し、スポーツレジャーマネジメントの分野におけるコンテンツと言語の統合学習の開発、実施、および評価における理論と実践の間に存在するギャップを埋める手段としたい。理論と実践のギャップを埋めるために、現在使用されているフレームワークを現状に合わせて修正、適応、評価する。特に、教科書 『*Recreational Sport Management*（2005）』にあるスポーツレジャープログラムとサービスマネジメントのためのファイナンシャルフレームワークの使用に焦点をあてる。本稿では、このフレームワークをデンバーパークレクリエーション局とコロラド公園野生生物省のファイナンシャルマネジメントに適用する。最後に、このフレームワークがスポーツレジャーマネジメント学科のカリキュラムに適しているかどうかを評価する。

Ⅰ. Overview

With any academic field, one of the greatest challenges for educators is finding a means by which to bridge the gap between principles and practice. Since the field of sport and leisure management is still a relatively nascent one, it is important to establish which frameworks we will use to teach the principles and practices of sport and leisure management. One way to do this is to apply frameworks being used in related textbooks to real world cases to determine their relevance and applicability. Such a framework for the management of sport and leisure products and services can be found in Mull, Bayless, and Jamieson's Recreational Sport Management1). Therefore, in this paper, I will use their framework to analyze data related to the financial management of sport and leisure products and services to show how educators and students can use it to bridge the gap between principles and practice. I will do this by using a financial checklist created from

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their framework (Tables 1 through 4) to analyze data from the Denver Parks and Recreation (DPR) and Department of Colorado Parks and Wildlife (CPW). I will also provide some recommendations on how this framework might be expanded on to address external factors that might affect the financial management of sport and leisure products and services.

II. Rationale and Frameworks

1. Rationale for Establish Standard Frameworks

According to Mull et al., as a starting point, the budget planning timeline should include "target dates for budget preparation, goals and objectives, [...] and implementation of fiscal awareness in routine policies and procedures (Mull et al., 2005: 247) [1)]. Typical reports include budgets, quarterly reports, and annual reports. As such, budgets usually focus on revenue and expenditures, so I will start with an analysis of the DPR's sources of revenue using budgets, reports, and data provided by the DPR and the CPW. By doing this, I hope to show how educators and students can bridge the gap between principles and practices through applying principles (e.g., frameworks) to cases in the real world. For example, as an educator, I could use this technique by first creating a checklist of steps (See Tables 1-4) or elements in the financial planning process and then having students do research on a sport and leisure provider they are interested in to check off whether that provider uses these steps or elements. Students then could use this checklist to pinpoint strengths and/or weakness in that provider's financial management of its product and/or services. To best understand how to set this up for my students, I believe it is necessary to check whether I can actually do this myself. This will also allow me to determine the applicability of the framework being used and pinpoint areas for improvement or simplification when using this approach in a Content and Language Integrated Learning (CLIL) program.

2. A Framework for Potential Sources of Revenue

Mull et al. (2005)[1)] list the following potential sources of revenue: fees; taxes; product sales; leases and rentals; grants; gifts and donations; concessions; fund-raising; commercial sponsorships; bonds; tax credits; for-profit cooperative ventures; and not-for-profit cooperative ventures. Therefore, I will use this list to evaluate the DPR's sources of revenue. As can be seen by a synthesis of the Mull et al.'s list and the actual data provided by the City of Denver, the data did not seem to address many of the items on the checklist. This suggests that there may be potential sources of revenue that the city has yet to capitalize on. In addition, it could also be argued that through the analyze of Mull et al.'s recommended use of budgets and reports, we are able to gain important insights into the DPR's finances. From most of the data available in these reports, it looks like the city has a serious revenue problem. For example, expenditures appear to be roughly five times greater than revenue. As far as I could tell, none of the data available shows how this shortfall in revenue is addressed. In addition, yearly changes in revenue show very high rates of fluctuation. For example, capital grants revenue for the administration show an expected or recommended 69% reduction from 2016 to 2017 (Denver, the Mile High City, 2017)[2)]. As a public service, I think it is safe to assume that there will be some fluctuation in revenue since public services such as parks and recreation have historically been highly dependent on tax-based revenue, which usually expands or contracts depending on the state of the economy (Walls, 2013)[3].

It should also be noted that many public services are shifting to fee-based revenues to fund their programs (Walls, 2013)[3]. This is true for the CPW, since according to CPW (2016)[4], the state's revenue model, and thus it can be inferred that the city's revenue model, "is primarily dependent on user fees, not tax dollars, to support programs and operations" (Colorado Parks and Wildlife, 2017, Para 3)[4]. This information is particularly insightful and relevant to the funding of the DPR's programs. In addition, many of the DPR's programs listed no revenue at all (Denver, the Mile High City, 2017: PP. 6-11)[2].

From the available data, it appears that the city needs to implement major budgeting revisions and stabilize sources of revenue across departments in order to be financially sustainable. To understand how this might done, one must understand what external forces have brought about this revenue shortfall. According to CPW, "Approximately one-third of the state parks operating budget was derived from the General Fund prior to 2010. The Colorado legislature eliminated General Fund revenue (state tax dollars) that was helping to support the state park system in 2010. That unforeseen event required immediate reductions in park expenditures and increases in user fees (e.g., reducing permanent staff by 5%, reducing the temporary/seasonal work force by 10%, closing a state park [Bonny], and raising park entrance pass and camping fees)" (Colorado Parks and Wildlife, 2017, Para. 1)[4] From this information, it appears that any framework that focuses on finances for park and recreation programs in the United States also needs to also address the political factors that affect funding and thus revenue for these public programs since current trends show diminishing revenue, especially when the Republican party is in power. This is especially true with the Trump Administration with some experts claiming that "Since the election, Republicans in Congress have launched a sustained attack on America's national parks and public lands" (Hunter, 2017, Para 1)[5] aimed at cutting tax-based revenue for the parks while at the same time removing many of the protections afforded to our national parks and public lands. Thus, I would recommend that when using Mull et al.'s framework, one also include the use of a political, economic, social, technological, legal, and environmental (PESTLE) analysis to determine forces that might affect revenue as part of the planning process.

3. A Framework for Potential Sources of Expenditures

Mull et al. (2005)[1] list the following potential expenditures: Capital (equipment, capital outlay, other, and reserve); and operating expenditures (personnel, contracts, benefits, utilities, insurance, supplies, and taxes). As can be seen by a synthesis of the Mull et al.'s list and the actual data provided by the City of Denver (Table 4), the data available did not seem to address many of the items on the checklist in this particular case. As I mentioned earlier, there appears to be a serious shortfall in revenue. With this in mind, even though expenditures appear to be expected to rise slightly in 2017 in several areas, even small increases in expenditures will contribute to even greater revenue shortfalls. Again, from the available data, it appears that the city needs to implement major budgeting revisions and reduce expenditures across departments in order to be financially sustainable or raises revenue through taxes and/or user fees. According to CPW, the reason why revenue have not kept up with expenditures is that "revenues are essentially fixed while [...] routine operating costs continue to rise" Colorado Parks and Wildlife, 2017, Para 1). This is in part because of CPW's difficulty is keeping the prices of user fees in line with inflation, which has rising 22% since 2005. This rise in inflation affects the costs of "leases (e.g., water for fish and fishing; public access, etc.), utilities, rent, hatchery maintenance, law enforcement equipment, fuel" and so on (Colorado Parks and Wildlife, 2017, Para3)[4]. These increased costs can also be seen in the cost of maintaining, personnel. Conversely, during the same time, there has been hardly any increase in park fees and wildlife licensing fees (Colorado Parks and Wildlife, 2017)[4]. Again, as with sources of revenue, the Mull et al.'s framework does not seem to directly address the impact on inflation on expenditures. To rectify this, the framework might also include methods by which to keep the costs of expenditures from rising or means by which to incorporate these rising costs due to inflation into the budgeting process by budgeting for inflation.

III. Conclusion

In conclusion, through an analysis of the Denver Park and Recreation finances using Mull et al.'s framework, the impact of factors such as inflation and political trends were shown to have a negative impact on the department's finances. This analysis shows both the strengths of using a framework such as Mull et al., and the need to supplement the use of these frameworks with other techniques such as PESTLE analysis or budgeting for inflation in order to address the unique characteristics of managing sport and leisure products and services. In addition, by applying Mull et al.'s framework to a real-world case, we have shown how applying frameworks to real world examples of financial management has the potential to bridge the gap between principles and practices and allows us to pinpoint strengths and weaknesses in the financial management of sport and leisure services.

References

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Appendix

Shaded Boxes: Not included in Mull *et al*.'s List

Table 1:

Potential Sources of Revenue	Denver DPR 2015 Actual	Denver DPR 2016 Appropriated	Denver DPR 2017 Recommended	% of Change
Administrative				
Fees	1	00	00	00
Taxes	N/A	N/A	N/A	N/A
Product Sales	N/A	N/A	N/A	N/A
Leases and Rentals	N/A	N/A	N/A	N/A
Grants	512,162	240,091	134,400	(44.0%)
Capital Grants	5,049,213	5,406,700	1,677,073	(69.0%)
Gifts and Donations	N/A	N/A	N/A	N/A
Concessions	N/A	N/A	N/A	N/A
Fund-raising	N/A	N/A	N/A	N/A
Commercial Sponsorships	N/A	N/A	N/A	N/A
Bonds	N/A	N/A	N/A	N/A
Tax Credits	N/A	N/A	N/A	N/A
For-profit Cooperative Ventures	N/A	N/A	N/A	N/A
Not-for-profit Cooperative Ventures	N/A	N/A	N/A	N/A
Cultural and Recreation SRF	2,493,404	2,951,328	3,002,165	1.7%
Capital Projects Funds	00	13,777,576	12,588,299	(8.6%)
Licenses and Permits	256,861	250,000	250,000 0	0.0%
Charges of Services	2,691	00	00	00
Use Charges	1,070,226	800	00	00
Miscellaneous Other	14,113	800	00	00

Table 2:

Recreation Division				
Fees	N/A	N/A	N/A	N/A
Taxes	N/A	N/A	N/A	N/A
Product Sales	N/A	N/A	N/A	N/A
Leases and Rentals	N/A	N/A	N/A	N/A
Grants	N/A	N/A	N/A	N/A
Capital Grants	N/A	N/A	N/A	N/A
Gifts and Donations	N/A	N/A	N/A	N/A
Concessions	N/A	N/A	N/A	N/A
Fund-raising	N/A	N/A	N/A	N/A
Commercial Sponsorships	N/A	N/A	N/A	N/A
Bonds	N/A	N/A	N/A	N/A
Tax Credits	N/A	N/A	N/A	N/A
For-profit Cooperative Ventures	N/A	N/A	N/A	N/A
Not-for-profit Cooperative Ventures	N/A	N/A	N/A	N/A
User Charges	5,781,605	4,994,080	6,081,080	21.8%
Miscellaneous Other	(222,008)	435,000	215,000	(50.6%)