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COMPARATIVE ANALYSIS OF PARTICIPATION AND FINANCES IN PROGRAMS
OF THE BROOKINGS PARKS AND RECREATION DEPARTMENT

BY

MICHAEL A. BLAZEY

A thesis submitted
in partial fulfillment of the requirements
for the degree Master of Science,
Major in Health, Physical Education and Recreation
South Dakota State University

1977

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COMPARATIVE ANALYSIS OF PARTICIPATION AND FINANCES IN PROGRAMS
OF THE BROOKINGS PARKS AND RECREATION DEPARTMENT

This thesis is approved as a creditable and independent investigation by a candidate for the degree, Master of Science, and is acceptable for meeting the thesis requirements for this degree. Acceptance of this thesis does not imply that the conclusions reached by the candidate are necessarily the conclusions of the major department.

(Thesis Advisor

Date

Head, Health, Physical
Education and Recreation
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Date

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Percentages of total program attendance were calculated for four residency categories; city residents, school district residents, county residents, and out-of-county residents. The cost and revenue for each recreational activity within the program were computed. This was followed by a comparison of the level of support provided participants of each residency category and the actual cost of specific activities. The data were collected from the enrollment and financial records of the Brookings Parks and Recreation Department. It was found that Brookings City residents comprised 75.45% of the total attendance and were supported by 79.27% of the collected fees, and 80.71% of the municipal tax revenue. It was also found that non-resident participants comprised 24.55% of the total, and were supported by 20.73% of the collected fees, and by 19.29% of the municipal tax revenue.

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CHAPTER I

INTRODUCTION

Numerous efforts have been undertaken to meet the recreational needs of the American population. Commercial enterprises, industries, volunteer agencies and all levels of government have developed programs and provided facilities to fill the leisure hours of those under their jurisdiction. These recreational services have been provided because, as Butler has stated, "Recreation is for the people of every country and of every age." (3:4)

Government has become one of the largest providers of recreation services. Each of the levels of government, from municipality to federal government have provided some form of recreation for the public. Municipalities have long been the chief developers of recreational opportunities, in the beginning with parks and playgrounds, and more recently with organized programs. School districts have provided recreational opportunities, originally for students. Greater use, however, has been made of school facilities for the benefit of the community population, usually with the cooperation of a municipal recreation authority. Counties have provided park facilities, and in some cases, recreation programs. States and the federal government have been involved in developing and maintaining state and national parks. In addition, both state and federal governments have assisted local governments through the Bureau of Outdoor Recreation. Funds from this agency have been designated for land acquisition and outdoor facility development.

Community recreation programs, which have provided attractive and popular programs, have drawn large numbers of participants. These participants have come from not only the community, but the surrounding area as well. Numerous individuals residing outside the corporate limits of a city have made regular use of community park and recreation facilities and services.

Participation by persons not paying taxes in support of recreation has placed a financial burden on the operation of the agency responsible for providing the service. Further, facilities and programs have reached maximum participant load more rapidly, resulting in the possible exclusion of community residents from some activities.

As demands for funds, facilities, and other resources have become greater, many communities have chosen to charge fees for some programs or greater fees have been charged to out-of-city residents. Municipal recreation authorities, in some cases, have chosen to accept a limited number of out-of-town residents, or exclude them completely.

One community which has felt the problems associated with non-resident use and participation in recreation services has been Brookings, South Dakota. The residents of areas beyond city limits have participated actively in Brookings City programs at no tax cost to themselves. In order to determine whether community recreation leaders of programs such as this one can financially justify the participation of non-community members, it seemed necessary to determine the level of out-of-city participation and the magnitude of the cost of providing programs for these individuals.

Statement of the Problem

The purpose of this study was to conduct a comparative analysis of the nature and frequency of participation in recreation programs of the Brookings Parks and Recreation Department and the sources of revenue used in support of these activities.

Significance of the Study

The study has been deemed significant as the present researcher was unable to find any evidence that studies on the nature and frequency of participation as related to cost have been attempted. It was hoped that this study might provide a framework for data collection for future studies of a similar nature.

The study was designed and conducted to provide Parks and Recreation Departments with information which would help those agencies determine the extent of non-resident participation and assist in the development of policies regarding such participation.

It was also believed that the study might be indicative of the recreational needs of the non-resident population and could be taken to the officials in county government for their information in future county recreational support and planning.

Finally, the study was significant in that the present researcher was unable to locate many studies relating to problems of rural recreation administration, particularly in the State of South Dakota.

Scope of the Study

1. The study was limited to one agency, the Brookings Parks and Recreation Department, Brookings, South Dakota. The programs and

participants of that organization were studied.

2. The period of study covered the 1976 calendar year.

3. Program costs were estimated from two sources: (1) copies of purchase orders, and (2) monthly payroll reports. Program costs were as nearly complete as possible. The figures were estimates, however, as completely specific information was not available, softball field lighting costs, for example, were unattainable.

4. The category of school district residents was included for study as Brookings Independent School District #5 had contributed the use of school buildings, facilities and equipment in exchange for the maintenance and use of athletic fields and supervision of intramural activities by the Park and Recreation Department.

Definitions

To assist the reader in understanding several key terms, the following definitions were prepared.

City resident. Any individual making his home within the corporate limits of a municipality.

County resident. Any individual making his home within the political boundaries of the county, but outside the Brookings City limits or the boundaries of School District #5.

Facilities. Gold has defined facilities as "Those man-made improvements in an outdoor recreation area to facilitate recreation use. (7:319) Facilities are also interpreted as structures in which recreation activities take place.

Fees and charges. "Nominal charge ... paid by those who participate in a given recreation activity or attend a recreation function."
(19:304)

Great Plains Region. The ten state area of Colorado, Kansas, Montana, Nebraska, New Mexico, North Dakota, Oklahoma, South Dakota, Texas, and Wyoming.

Program cost. The expenditures necessary to adequately staff, equip, and provide support maintenance for a given recreational activity.

Program Enrollment period. The period of time for which an individual has enrolled for an activity.

Public Recreation. Leisure services, areas, and facilities supported by and maintained for the citizens of a political area.

Recreation. Carlson, Deppe, and MacLean have defined recreation as "... an enjoyable leisure experience in which the participant voluntarily engages and from which he receives immediate satisfaction." (4:7)

Recreation System. An organizational framework for the provision and maintenance of recreation services.

School district resident. Any person making his home inside the boundaries of School district #5.

Assumptions

This study was written under the assumption that programs of the Brookings Parks and Recreation Department were financed by two sources of revenue: (1) tax funds from a recreation mill levy, and (2) fees and charges.

It was necessary to assume that the program costs obtained from the Brookings Parks and Recreation Department were as complete as possible. Some costs, such as maintenance and utilities, were impossible to determine accurately.

The assumption was made that the entire extent of participation in park and recreation activities is not determinable. This was due to the fact that for such activities as swimming, park use, tennis play, or daily golfing, no registration or address requests were made.

Further, the administrative cost for the delivery of recreation services to non-resident participants was not determinable from the records of the agency.

CHAPTER II

REVIEW OF THE RELATED LITERATURE

The review of the literature covered six areas pertinent to the nature and frequency of participation in recreation programs. These areas were:

- (1) Development of Recreation Services in South Dakota and the Great Plains Region,
- (2) Development and Administration of County-wide Recreation Systems,
- (3) Studies Pertaining to County-wide Recreation Systems,
- (4) The Goals of Community Recreation Programs,
- (5) Financing and the use of Fees and Charges for Operation of Public Recreation Agencies, and
- (6) South Dakota Laws Pertinent to Recreation.

Development of Recreation Services in the State of South Dakota and the Great Plains Region.

The individuals involved in a 1961 seminar, conducted by the Great Plains Agricultural Council, studied the economic implications of recreation in the Great Plains Region. During the seminar, C. W. Toomer indicated that recreational development will occur within the region. He pointed to the necessity for research in facilities, their location, and how they can best be provided and administered. (8:2)

Nordstrom (16), surveyed the patterns of park and recreation management, personnel, salaries, finances, park areas, facilities, and activities. A fourteen page questionnaire was sent to the 308 incor-

porated communities of South Dakota. A 91% rate of return was experienced. The study provided information on the types of facilities and programs offered by municipalities throughout the state, including several in the Brookings area.

A survey to determine the status of park and recreation leaders in South Dakota was conducted by Williamson. (27) A three page questionnaire was sent to full and part-time park and recreation leaders throughout South Dakota. The questionnaire was divided into four parts, requesting information about the individual, his or her education, attitudes toward the profession, and personal opinions concerning major problems facing the profession. One finding of the study was that there appeared to be a shortage of trained park and recreation leaders in the state.

Development and Administration of County-wide Recreation Systems.

The county is one governmental subdivision having shown growth in the development of recreation systems. Butler indicated that rural population increases have made county authorities aware of the necessity to furnish recreational services for those persons living beyond city limits. The author stated that increasing interest in recreational services, "Has also created a demand in some localities for a consolidation of city and county functions or the governments themselves." (3:62) Butler observed that county recreational services have been as minimal as a few seasonal activities, and as extensive as a complete county-wide program under full-time supervision. (3:45)

Sessoms and others have reinforced Butler's suggestions by indicating that as rural areas have experienced population growth, the

county has become a logical political subdivision for the development of recreation services. (19:133) These authors indicated that provision of recreation has become a major concern of those responsible for the planning of urban and rural areas. The larger government unit has proven itself the best suited for providing open space for recreation in the larger metropolitan areas. (19:119) They also observed that as recreation interest has grown, so has the willingness of county commissions to organize and provide county recreation programs. (19:134)

Hjelte has written that counties have undertaken newer functions and responsibilities. Among these have been the development and maintenance of parks and recreation facilities. (9:143) He indicated that the rural county is a valuable governmental structure for the development and provision of recreation services for the rural population. (9:144)

Rodney has supported the development of county recreation systems by indicating that regional recreation services provide recreational opportunities which the residents of unincorporated areas or smaller communities could not otherwise obtain. (17:173)

Rodney raised several questions relative to the development of county recreation systems. These included: (1) What individual or board is to have managing authority? (2) How extensive will be the scope of services? (3) Shall the service be available to only those in the unincorporated portion of the county or to those in towns as well? (4) Shall the county be the sole agency responsible for the acquisition, development, and maintenance of regional parks and facilities, or should the municipalities be given similar responsibilities if

they so desire? (17:182)

Rodney has suggested that counties may assist in meeting the recreational needs of citizens in a variety of ways. These include:

- (1) The acquisition, development, and maintenance of regional areas and facilities;
- (2) The provision of recreational programs on a county-wide basis;
- (3) The offering of programs which are either too expensive or impractical for municipalities to provide;
- (4) The county may contract services to communities which could not otherwise obtain them, and
- (5) Cities may receive assistance from the county in providing special recreational activities or in developing their own recreation services.

(17:185)

The National Association of Counties has established a National Policy for County Parks and Recreation. The following statement is a condensed version of that policy.

"The special role of the county is to acquire, develop and maintain parks and to administer public recreation programs that will serve the needs of communities broader than the local neighborhood or municipality, but less than statewide or national in scope. In addition, the county should plan and coordinate local neighborhood and community facilities with the cooperation of the cities, townships, and other intra-county units, and should itself cooperate in state and federal planning and coordinative activities. Where there is no existing unit of local government except the county to provide needed local neighborhood or municipal facilities and programs, the county should provide such facilities and programs, utilizing county service districts, local assessments, and other methods by which those benefited will pay the cost." (15:272)

Vettiner completed a history of his twelve years of experience as director of the Jefferson County, Kentucky recreation program. In the author's words the history text was developed, "To simplify the direction of programs of county-wide recreation." (26:Preface)

Studies Pertaining to County Systems of Recreation.

Several studies have been completed pertaining to county management of parks and recreation services.

Scheckenburger (18) attempted to determine the type of administrative control of public recreation best suited for Jefferson Parrish, Louisiana. The author assessed the various types of administrative control as presented by numerous experts in the field of recreation. Particular emphasis was placed upon the advantages and disadvantages of each type of control. A study of the parrish was undertaken to collect data which might determine the best type of control. The study assessed the social strata, natural features and limitations of the parrish, governmental forms, population, and the school system with special emphasis placed on enrollment. An inventory was taken of available indoor and outdoor recreation facilities. Finally, governmental authorities representing the school board, municipalities and policy jury were queried as to the types of administrative control they favored. From the research on the various types of control and on the parrish-wide assessment, Scheckenburger concluded that the school system was best suited to administer the recreation services.

Sprenkle (21) developed role statements for the provision of park and recreation services for Pennsylvania county governments. Data for the study were obtained by interviewing administrators of 16 Pennsylvania counties and six administrators from counties in New York and New Jersey relative to the roles assumed by each county providing recreational services. Additional data were supplied by materials secured from 23 nationally recognized county recreation systems. The roles of the

Pennsylvania county systems were compared with those from New York, New Jersey, and from the 23 nationally recognized county recreation systems to distinguish the differences in systems. As a result of his findings, specific role statements for Pennsylvania county systems were developed in the areas of administration, planning, finance, program, acquisition, facilities, conservation and county-local government.

One of the findings of Sprenkle's study was that the 23 outstanding systems and the six systems from New York and New Jersey had adopted or paralleled closely the National Policy for County Parks and Recreation of the National Association of Counties.

Taylor (23) attempted to develop an administrative organization for integrating public recreation in Weber County, Utah. She examined the five separate public recreation agencies operating at that time. A recommendation was made for the integration of recreation under the direction of the Weber County Recreation Department. That recommendation included the following steps: development of a central board; direction of the system determined by the needs and interests of the people; financing by a mill levy; use of enabling legislation to finance facilities follow professional standards for leadership, and absorption of all city recreation agencies into the county department.

The Goals of Community Recreation Programs.

Rodney has developed a statement of objectives for meeting community recreation needs. These objectives include: (1) the development of emotional and physical health; (2) character development; (3) the development of widened interests; (4) the development of citizenship;

(5) the development of skills "... that raise the level of refinement, culture and happiness of people;" (6) the development and strengthening of social relationships; (7) the strengthening of "... the morale and economic efficiency of the community through expanding leisure-time interests and improving social living conditions," and (8) the development of community stability. (17:194)

Financing and Use of Fees and Charges for Operation of Public Recreation Agencies.

Municipal, special recreation districts, and county recreation systems have had many sources of revenue available to them. Those revenue sources most pertinent to this study, particularly fees and charges, were examined.

Rodney indicated that public recreation agencies have received operating funds from public monies in three ways: appropriations from the general fund, special mill levies, and special taxes. (17:228) Capital improvement projects have been financed in most instances by bond issues. (17:235) Beyond taxes to meet yearly operation expenses and bond issues for capital improvement projects, fees and charges provide the largest source of income. (17:230)

Fees and charges have become a supplemental revenue source for the majority of park and recreation departments. (17:273) The methods, procedures, and policies regarding fees and charges have varied, however, with each agency. Rodney suggested that one reason for charging fees is to assess non-residents for their use of facilities, services and programs. (17:283)

Butler reinforced the statement of Rodney concerning general financing and the use of fees and charges. He indicated that general operating revenue comes from one of two sources, appropriations from a general fund or from a special mill tax levy. (3:469)

The policy of charging higher fees to non-residents was also recognized by Butler. He indicated that this policy has been developed to discourage non-resident use of inadequate facilities and also because non-residents do not support the recreation agency with their taxes. (3:471)

Kraus has provided a list of seven types of fees: entrance fees, admission fees, rental fees, user fees, sales revenues, license and permit fees, and special fees. (11:415)

Kraus also recognized the use of community facilities and services by non-residents. He indicated that charging non-resident fees can help to build and maintain facilities and services which the non-resident has not supported through taxes. (11:416)

Hjelte has recognized the problem of non-resident use of facilities. He stated that fees should be charged non-residents as a means of protecting community residents from lack of facilities or services. He further indicated that if charging fees failed to remedy non-resident use, the facilities and services may have to be reserved for local people. (9:323)

The problems of non-resident use of community facilities has been called "satellite use" by Memmel. He indicated that the problem increases with each passing year and that a fee system would place all users of recreational services on a more equal basis in support of such

facilities and services. (14:152)

Loeffelbein indicated that as demand for more and better recreational services increases, recreational agencies will be forced to turn to fees and charges to support their programs. The author stated that, "Fees and charges are the future of recreation." (13:45)

Several writers have suggested that fees and charges are a necessary income supplement for recreation programs in which non-residents participate. (17)(3)(11)(14)(13)(9) The primary justifications for charging such fees are to equally assess all users of recreation services and to reserve community facilities for the tax paying residents. (3:471)(11:416)(9:323)(14:152)

Pertinent Laws of the State of South Dakota.

The South Dakota State Legislature passed several laws to govern the financing and operation of recreation systems by municipalities and counties. Each law which was regarded as pertinent to the study is presented in its entirety in Appendix A.

Section 42-2-1 authorized the operation of public recreation systems by counties, municipalities and school districts. This section also provided for the acquisition and maintenance of land and facilities.

Section 42-2-2 provided for the independent operation of public recreation by the county, municipality or school district. Through this section the governing unit was allowed to delegate its authority to a recreation board or corporation.

Section 42-2-3 authorized public recreation agencies to use public or private lands for recreational purposes, and to establish procedures for such use.

Section 42-2-4 allowed public recreation agencies to accept gifts or bequests and authorized the hiring of supervisory and administrative personnel.

Section 42-2-5 allowed recreation boards to appropriate funds for recreation provided that such expenditure was authorized by the electorate.

Section 7-18-10 authorized counties to enter into agreements with the Bureau of Outdoor Recreation for the purpose of obtaining matching funds for the facility development.

CHAPTER III

PROCEDURES

The purpose of this study was to conduct a comparative analysis of the nature and frequency of participation in recreation programs of the Brookings Parks and Recreation Department and the sources of revenue used in support of these activities.

Organization of the Study

Enrollment records of thirteen recreation programs of the Brookings Parks and Recreation Department were examined to obtain the address or telephone number of each participant. These records were examined for the study period of January 1 to December 31, 1976. Residencies were determined by consulting the Brookings County Directory, the Brookings City Telephone Directory, and a map of the Brookings School District #5. After each participant's residence was established, he or she was identified as a resident of Brookings, Brookings School District, Brookings County, or as an out-of-county participant. Totals for each residency category and percentages of the grand total were then entered in the appropriate location on the table for that program.

Approximate program costs were determined by consulting the 1976 purchase orders and monthly payroll reports. Income to meet the program costs were designated as coming from two sources: (1) Those from tax sources, and (2) Those from fees and charges. The residency percentage for each category was then multiplied by the total for each income source to determine the amount of city tax revenue and fee income which was spent for each category. The cost per residency category was

entered in the appropriate table. A comparative analysis was initiated to determine the incidence of participation according to residence, the amount of fee revenue provided by each group of participants, and the amount of tax revenue used to support participation by each group.

Source of the Data

The primary sources of data for the study were records kept by the Brookings Parks and Recreation Department from January 1, 1976 to December 31, 1976. Four specific data sources were made available by that agency. These included: (1) enrollment sheets, which listed the name and either an address or phone number of each participant in a specific program, (2) treasurer's receipts, indicating the amount of money collected in fees for a program, (3) purchase orders, listing itemized purchases and the expenditures, and (4) monthly payroll sheets, which included the names of employees and their earnings. Staff rosters were consulted to determine which personnel worked for a specific program.

Additional information was obtained from the Brookings Telephone Directory, the Brookings County Directory, and a map of the Brookings School District #5.

Collection of the Data

Data for the present study were obtained from records of the Brookings Parks and Recreation Department, in Brookings, South Dakota.

Enrollment data for programs such as arts and crafts, golf instruction, gymnastics and preschool gymnastics, preschool swimming instruction, tennis instruction, an excursion to Minneapolis, Minnesota

to see a major league baseball game, infant swimming instruction, and Red Cross swimming lessons were collected on enrollment rosters compiled during summer program registration, held on May 24, 1976. A copy of the enrollment roster can be seen in Appendix B.

Participation in adult sports leagues, such as men's basketball league, men's "B" league slowpitch softball and women's slowpitch softball, were recorded on a team registration form. These forms were required to be returned to the Parks and Recreation office prior to the starting date of league play. A copy of the team registration form can be seen in Appendix C.

Participant data for the Municipal Swimming Pool were collected on the season ticket purchase form. Season ticket holders were required to record their name and address. Family season ticket holders listed all family members as well as their address. Copies of season ticket forms can be seen in Appendix D.

Youth baseball participants were required to complete a registration and parental consent form. Data from these registration forms were subsequently transferred to team rosters.

Financial records included treasurer's receipts, purchase orders and monthly payroll reports assembled in chronological order in separate files.

CHAPTER IV

ANALYSIS AND DISCUSSION OF RESULTS

The purpose of this study was to conduct a comparative analysis of the nature and frequency of participation in recreation programs of the Brookings Parks and Recreation Department and the sources of revenue used in support of these activities.

Organization of the Data for Analysis.

The enrollment data obtained from the records of the Brookings Parks and Recreation Department are reported as numbers and percentages in table form. The percentage of the total attendance for each residency category was multiplied times the total fee collections and tax revenue for each program. This method determined how much a residency category contributed in fees and to what extent the participants of that category were supported by municipal tax revenue. The dollar amounts of fee contributions and tax support for each residency category are reported in the tables. A summarization of the data follows each table.

The tables and analysis of the data are presented in the following order:

1. Program description and revenue data for 13 programs.
2. Attendance data.
3. Fee income data.
4. Tax revenue data.
5. Tax support for out-of-city participation.
6. Data on combined revenue sources.

Analysis of the Data.

Program description and revenue data for 13 programs. The arts and crafts classes were developed to provide participants with varied experiences in arts and crafts. Classes were taught in basketweaving, batik, beadwork, candle making, ceramics, floral design, leather working, pottery and silver smithing. Participants ranged in age from six to adult. The activity was programmed for eight weeks from June 7, 1976 to July 30, 1976 and was operated on a contractual basis with the Student Union Craft Center at South Dakota State University. Each participant was charged a \$5.00 registration fee.

Table I includes the attendance, fees collected, tax support and total revenue for arts and crafts classes.

TABLE I

Attendance and Revenue for
Arts and Crafts Classes

Participant Classification	Participants per Classification	Fees Collected	Tax Support	Total Revenue
Brookings Residents	82 (95.35%)	\$ 314.66	\$ 564.47	\$ 879.13
School District Residents	4 (4.65%)	\$ 15.34	\$ 27.53	\$ 42.87
County Residents	0	0	0	0
Out-of-County Residents	0	0	0	0
TOTALS	86	\$ 330.00 (35.79%)	\$ 592.00 (64.21%)	\$ 922.00

The classes included a total enrollment of 86 participants. Of this number, 82, or 95.35% were residents of the City of Brookings. The remaining four or 4.65% were residents of the school district.

Brookings City residents paid \$314.66 of the fees, while non-residents paid \$15.34.

The taxpayers of Brookings contributed \$592.00 in tax support toward the program. City resident participation was supported by \$564.47 of the tax revenue. The remaining \$27.53 of the tax contribution supported out-of-city participation.

Operation of the arts and crafts classes required \$922.00. Fee collections provided \$330.00 or 35.79% of the revenue. Tax support provided \$592.00 or 64.21% of the revenue.

The golf instruction program was designed to provide participants with lessons commensurate with their abilities, from beginner through advanced golfer. Youth ages nine through 13 received instruction on Monday and Wednesday mornings. Women received instruction on Tuesday and Thursday mornings. The program lasted eight weeks, from June 7, 1976 through July 29, 1976. The classes were taught by one instructor at the Edgebrook Municipal Golf Course.

Table II provides information relative to the attendance, fees collected, tax support, and total revenue for golf instruction.

TABLE II

Attendance and Revenue for
Golf Instruction

Participant Classification	Participants per Classification	Fees Collected	Tax Support	Total Revenue
Brookings Residents	169 (92.35%)	0	\$ 923.50	\$ 923.50
School District Residents	14 (7.65%)	0	\$ 76.50	\$ 76.50
County Residents	0	0	0	0
Out-of-County Residents	0	0	0	0
TOTALS	183	0	\$ 1000.00 (100%)	\$1000.00 (100%)

The golf instruction program included a total enrollment of 183 participants. Brookings residents comprised 92.35% of the total enrollment with 169 participants. The remaining 14 or 7.65% of the participants resided outside city limits.

No fees were collected from the participants of this program.

Brookings City taxpayers contributed \$1000.00 in support of this program. City resident participation was supported by \$923.50 of the tax contribution. The remaining \$76.50 of the tax contribution supported non-resident participation.

The gymnastics and kindergym programs were designed to teach gymnastics skills and provide time for the practice of those skills.

Participants in this program ranged in age from seven through 18. Kindergym participants were in the preschool age group of four to six years. Gymnastics classes met on Monday, Wednesday, and Friday. Kindergym was held on Tuesday and Thursday afternoons in conjunction with kinderswim. The gymnastics and kindergym programs lasted eight weeks, from June 7, 1976 through July 30, 1976. The programs were conducted in the Brookings High School gymnasium by five instructors.

Table III includes the attendance, fees collected, tax support, and total revenue for the gymnastics and kindergym programs.

TABLE III

Attendance and Revenue for
Gymnastics and Kindergym

Participation Classification	Participants per Classification	Fees Collected	Tax Support	Total Revenue
Brookings Residents	185 (92.04%)	0	\$ 1922.62	\$ 1922.62
School District Residents	11 (5.47%)	0	\$ 114.26	\$ 114.26
County Residents	4 (1.99%)	0	\$ 41.57	\$ 41.57
Out-of-County Residents	1 (50.00%)	0	\$ 10.45	\$ 10.45
TOTALS	201	0	\$ 2088.90 (100%)	\$ 2088.90 (100%)

A total enrollment of 201 participants was recorded in the gymnastics and kindergym programs. Participants from the City of Brookings comprised 92.04% of the total enrollment with 185 registered. The remaining 16, or 7.96% were non-residents.

No fees were collected for the support of the program.

Brookings City taxpayers contributed \$2088.90 in support of the programs. City resident participation was supported by \$1922.62 of the tax contribution, while non-resident participation was supported by \$166.28 of the tax contribution.

Kinderswim was designed as a preschool swimming instruction program. Participants were taught water orientation and basic swimming. Youngsters ages four through six were served twice weekly on Tuesday and Thursday afternoons. An eight week session was programmed, from June 8, 1976 to July 29, 1976. Seven instructors were employed in the program. Five instructors taught the participants, while the remaining two acted as life guards. Average class size was 20, with a student-teacher ratio of four to one. This program was offered in conjunction with kindergym and taught in the Brookings High School swimming pool.

Table IV includes the attendance, fees collected, tax support, and total revenue for the kinderswim program.

TABLE IV

Attendance and Revenue for
Kinderswim

Participant Classification	Participants per Classification	Fees Collected	Tax Support	Total Revenue
Brookings Residents	94 (77.05%)	0	\$ 577.88	\$ 577.88
School District Residents	24 (19.67%)	0	\$ 147.52	\$ 147.52
County Residents	4 (3.28%)	0	\$ 24.60	\$ 24.60
Out-of-County Residents	0	0	0	0
TOTALS	122	0	\$ 750.00 (100%)	\$ 750.00 (100%)

The kinderswim program had an enrollment of 122 preschool children. Brookings City residents comprised 77.05% of the total enrollment with 94 participants. Out-of-city resident participation amounted to 28, or 22.95% of the total.

No fees were collected in support of this program.

Brookings City residents contributed \$750.00 in tax support for this program. Brookings resident participation was supported by \$577.88 of the tax contribution. The remaining \$172.12 supported non-resident participation.

The Brookings Parks and Recreation Department organized and administered four men's basketball leagues for 34 teams. These leagues

included: (1) "A" league, considered highly competitive; (2) "B" league, considered recreational; (3) Classic, a highly competitive league for South Dakota State University teams, and (4) Over-28 league, for participants 28 years or older. League play began on November 18, 1976 and was completed on March 20, 1977. Staffing for the leagues included two officials, one scorekeeper, and one timekeeper for each game. Games were played in the Brookings High and Central Elementary gymnasias.

Table V includes the attendance, fees collected, tax support and total revenue for the men's basketball leagues.

TABLE V

Attendance and Revenue for
Men's Basketball Leagues

Participant Classification	Participants per Classification	Fees Collected	Tax Support	Total Revenue
Brookings Residents	237 (60.46%)	\$1510.29	\$ 937.73	\$ 2448.02
School District Residents	37 (9.44%)	\$ 235.81	\$ 146.42	\$ 382.23
County Residents	35 (8.93%)	\$ 223.07	\$ 138.50	\$ 361.57
Out-of-County Residents	83 (21.17%)	\$ 528.83	\$ 328.35	\$ 857.18
TOTALS	392	\$2498.00 (61.69%)	\$1551.00 (38.31%)	\$ 4049.00 (100%)

The men's basketball leagues included 392 participants. Brookings City residents comprised 60.46% of the total enrollment with 237 men. Out-of-city residents comprised 39.54% of the total participation with 155 people.

Fee support for this program amounted to \$2498.00. Brookings City residents paid \$1510.29 of the collected fees. The remaining \$987.71 of collected fees were paid by non-resident participants.

The taxpayers of the City of Brookings contributed \$1551.00 in support of the program. The tax contribution supporting city resident participation was \$937.73, while the remaining \$613.27 of the tax revenue supported non-resident participation.

Operation of the men's basketball leagues required \$4049.00. Fee collections provided 61.69% of the revenue. The tax contribution provided 38.31% of the operation revenue.

Three divisions were organized and administered for the 19 teams in the 1976 men's "B" league slowpitch softball program. Teams in each division were scheduled to play each other four times during the season. Division play was scheduled to begin on May 10, 1976 and completed on July 26, 1976. A six team post season tournament was held among the top two finishers in each division to determine the overall champion. Staffing for the program included two umpires per game and a three man field maintenance crew. Games were played on fields located in Southside, Hillcrest, and Dwiggins-Medary Parks.

Table VI includes the attendance, fees collected, tax support and total revenue for the men's "B" league slowpitch softball program.

TABLE VI

Attendance and Revenue for
Men's "B" League Slowpitch Softball

Participant Classification	Participants per Classification	Fees Collected	Tax Support	Total Revenue
Brookings Residents	236 (69.41%)	\$1068.22	\$1927.13	\$ 2995.35
School District Residents	66 (19.41%)	\$ 298.72	\$ 538.91	\$ 837.63
County Residents	29 (8.53%)	\$ 131.28	\$ 236.83	\$ 368.11
Out-of-County Residents	9 (2.65%)	\$ 40.78	\$ 73.58	\$ 114.36
TOTALS	340	\$1539.00 (35.66%)	\$2776.45 (64.34%)	\$ 4315.45 (100%)

A total participation of 340 adult males was recorded in Men's "B" league slowpitch softball. Of the total enrollment, 236, or 69.41% were Brookings City residents. The remaining 104 participants, or 30.59% of the total enrollment were out-of-city residents.

A total of \$1539.00 was collected in fees. Brookings resident participants paid \$1068.22 of the fee revenue, while non-residents paid \$470.78 of the collected fees.

Brookings City taxpayers contributed \$2776.45 in tax support for the program. City resident participation was supported by \$1927.13 of the tax contribution. The remaining \$849.32 supported non-resident participation.

The Men's "B" league slowpitch program required \$4315.45 in operating funds. Fee collections provided 35.66% of the operating revenue. Brookings tax support provided the remaining 64.34% of the revenue.

The Brookings Parks and Recreation Department operated a municipal swimming pool in Hillcrest Park. Season tickets were available to children ages five through 11 for \$4.00, youth ages 12-17 for \$5.00, adults for \$7.00, and families for \$15.00. Hours of operation were from 1:30 p.m. to 9:00 p.m. daily from June 1, 1976 to August 22, 1976. Staffing included six life guards, one pool manager, and a maintenance man. An additional \$4081.00 was collected in daily admission fees, for which no residency information was recorded.

Table VII includes the attendance, fees collected, tax support and total revenue for the municipal swimming pool.

TABLE VII

Attendance and Revenue for
Municipal Swimming Pool

Participant Classification	Participants per Classification	Fees Collected	Tax Support	Total Revenue
Brookings Residents	1333 (89.89%)	\$8361.16	\$6136.97	\$14498.13
School District Residents	116 (7.82%)	\$ 727.38	\$ 533.89	\$ 1261.27
County Residents	28 (1.89%)	\$ 175.80	\$ 129.03	\$ 304.83
Out-of-County Residents	6 (.40%)	\$ 37.21	\$ 27.31	\$ 64.52
TOTALS	1483	\$9301.55* (57.76%)	\$6827.20 (42.33%)	\$16128.75 (100%)

*includes \$4081.55 collected from daily admissions and \$5220.00 from season tickets.

Season swimming tickets were purchased by 1483 swimmers. Brookings resident swimmers accounted for 89.89% of the purchases with 1333 swimmers. The remaining 150 swimmers or 10.11% were non-residents.

Season ticket sales accounted for \$5220.00 of the fees collected. The remaining \$4081.55 was collected from daily admissions. Brookings resident swimming was supported by \$8361.15 of the collected fees. Non-resident swimming was supported by \$940.39 of the collected fees.

Brookings City taxpayers contributed \$6827.20 in support of the swimming pool operation. Brookings resident swimmers benefitted from tax revenue in the amount of \$6136.97. The remaining \$690.23 of the tax revenue supported non-resident swimming.

Operation of the municipal swimming pool required \$16,128.75 in revenue. Daily admission fees and season ticket sales provided 57.76% of the revenue. The remaining 42.33% of the revenue was provided by tax income.

Red Cross swimming lessons were taught to young people from throughout the area. Instruction for beginners through senior life saving was given according to American Red Cross standards. Participants ranged in age from seven through 19. The program was taught in two, four-week sessions. Session I was conducted from June 7, 1976 through July 2, 1976. Session II occurred between the dates of July 6, 1976 and July 30, 1976. Eleven instructors were required to serve all participants. The lessons were held in the Brookings High School swimming pool. A \$.25 fee was charged out-of-county residents for each lesson. The Brookings County Chapter of the American Red Cross contributed \$1819.80 in addition to the collected fees.

Table VIII includes the attendance, fees collected, tax support and total revenue for Red Cross swimming lessons.

TABLE VIII

Attendance and Revenue for
Red Cross Swimming Lessons

Participant Classification	Participants per Classification	Fees Collected	Tax Support	Total Revenue
Brookings Residents	780 (56.24%)	\$1124.80	\$1672.02	\$ 2796.82
School District Residents	0	0	0	0
County Residents	482 (34.75%)	\$ 695.00	\$1033.12	\$ 1728.12
Out-of-County Residents	125 (9.01%)	\$ 180.20	\$ 267.86	\$ 448.06
TOTALS	1387	\$2000.00 (40.22%)	\$2973.00 (59.78%)	\$ 4973.00 (100%)

A total of 1387 participants was recorded in the program. Brookings or school district residents comprised 56.24% of the total participants, with 780 enrolled. The remaining 607, or 43.76% of the participants came from the county or were out-of-county residents.

Fee income for this program was \$2,000.00. Brookings resident participation was supported by \$1124.80 of the fees. Non-resident instruction was supported by \$875.20 of the collected fees.

Brookings City taxpayers contributed \$2973.00 in support of the program. Brookings City and school district residents were supported by \$1672.02 of the tax contribution. The remaining \$1300.98 of the tax contribution supported non-resident participation.

Fees contributed 40.22%, and tax support 59.78% toward the total program cost of \$4973.00.

Basic through advanced tennis skills were taught in the tennis instructional program. Boys ages seven through 14 received instruction on Monday and Wednesday mornings. Girls ages eight through 15 received instruction on Tuesday and Thursday mornings. Adults attended classes for beginners and advanced players on Thursday evenings. The tennis instruction program was held from June 7, 1976 through July 29, 1976. Youth classes were programmed at the Brookings High School tennis courts and adult classes at the South Dakota State University tennis courts.

Table IX includes the attendance, fees collected, tax support and total revenue for tennis instruction.

TABLE IX

Attendance and Revenue for
Tennis Instruction

Participant Classification	Participants per Classification	Fees Collected	Tax Support	Total Revenue
Brookings Residents	182 (88.78%)	0	\$2136.40	\$ 2136.40
School District Residents	17 (8.29%)	0	\$ 199.49	\$ 199.49
County Residents	4 (1.95%)	0	\$ 46.93	\$ 46.93
Out-of-County Residents	2 (.98%)	0	\$ 23.58	\$ 23.58
TOTALS	205	0	\$2406.40 (100%)	\$ 2406.40 (100%)

A total of 205 persons took part in the tennis instruction program. Brookings resident participation was 88.78% of the enrollment with 182 of the total. The remaining 23, or 11.22% of the participants were non-residents.

No fees were collected in support of the program, however, Brookings City taxpayers contributed \$2406.40. The tax contribution supporting city resident participation was \$2136.40. The remaining \$270.00 of the tax contribution supported non-resident participation.

The Brookings Parks and Recreation Department chartered two motor coaches to transport 77 participants and five supervisors to Bloomington, Minnesota, on June 24, 1976, to see a Minnesota Twins vs. Chicago White Sox major league baseball game. The younger participants were charged \$13.00 for transportation and a seat in the grandstand. Senior citizens were charged \$13.75 for transportation and a reserved seat.

Table X includes the attendance, fees collected, tax support and total revenue for the major league baseball excursion.

TABLE X

Attendance and Revenue for
Major League Baseball Excursion

Participant Classification	Participants per Classification	Fees Collected	Tax Support	Total Revenue
Brookings Residents	66 (85.71%)	\$ 763.25	\$ 198.42	\$ 961.67
School District Residents	11 (14.29%)	\$ 127.25	\$ 33.08	\$ 160.33
County Residents	0	0	0	0
Out-of-County Residents	0	0	0	0
TOTALS	77	\$ 890.50 (79.37%)	\$ 231.50 (20.63%)	\$ 1122.00 (100%)

The excursion participants were 77 youngsters, adults, and senior citizens. Brookings City residents comprised 85.71% of the total participation with 66 enrolled. The remaining 11, or 14.29% of the participants resided outside the Brookings City limits.

Fee collections generated \$890.50 of income for this activity. Brookings City resident participation was supported by \$763.25 of the fees. Non-residents participation was supported by the remaining \$127.25 of the fees.

Brookings City taxpayers contributed \$231.50 in tax support of this program. Brookings City participants benefitted from \$198.42 of the tax support. Non-resident participation was supported by \$33.08 of the tax contribution.

Fees contributed 79.37% and tax revenue 20.63% of the \$1122.00 total program cost.

The wee waders program was designed as a water orientation program for infants ages six months through three years. Mothers were required to work with their children under the guidance of an instructor. Participants attended one class per week on Tuesday or Thursday afternoon. The program duration was from June 8, 1976 to July 29, 1976. Participants were charged \$5.00 for the program.

Table XI includes the attendance fees collected as well as tax support and total revenue for the wee waders swimming program.

TABLE XI

Attendance and Revenue for
Wee Waders

Participant Classification	Participants per Classification	Fees Collected	Tax Support	Total Revenue
Brookings Residents	32 (80.00%)	\$ 160.00	\$ 160.00	\$ 320.00
School District Residents	4 (10.00%)	\$ 20.00	\$ 20.00	\$ 40.00
County Residents	3 (7.50%)	\$ 15.00	\$ 15.00	\$ 30.00
Out-of-County Residents	1 (2.50%)	\$ 5.00	\$ 5.00	\$ 5.00
TOTALS	40	\$ 200.00 (50%)	\$ 200.00 (50%)	\$ 400.00 (100%)

Enrolled in the wee waders program were 40 infants. Brookings City residents were 80% of the enrollees with 32 participants. The remaining eight, or 20% of the enrollment was by non-residents.

Fee charges collected amounted to \$200.00. City resident participation was supported by \$160.00 of the fee collection. The remaining \$40.00 supported non-resident participation.

Brookings City taxpayers contributed \$200.00 in support of this program. Brookings City resident participation was supported by \$160.00 of the tax contribution. Out-of-city participants benefitted from \$40.00 of tax support.

Fee collections and tax support each contributed 50% toward the program cost of \$400.00.

A slowpitch softball league was organized and administrated for eleven women's teams. Play commenced on May 12, 1976 and concluded on July 28, 1976. Each team played all other teams once during the eleven week session. Staffing requirements included two umpires per game and a three man field maintenance crew. A fee of \$50.00 was charged to each team. Games were played on two fields located in Dwiggins-Medary Park.

Table XII includes the attendance, fees collected, tax support and total revenue for the women's slowpitch softball program.

TABLE XII

Attendance and Revenue for
Women's Slowpitch Softball

Participant Classification	Participants per Classification	Fees Collected	Tax Support	Total Revenue
Brookings Residents	140 (66.99%)	\$ 368.45	\$ 323.25	\$ 691.70
School District Residents	38 (18.18%)	\$ 99.99	\$ 87.73	\$ 187.72
County Residents	11 (5.26%)	\$ 28.93	\$ 25.38	\$ 54.31
Out-of-County Residents	20 (9.57%)	\$ 52.63	\$ 46.18	\$ 98.81
TOTALS	209	\$ 550.00 (53.27%)	\$ 482.54 (46.73%)	\$ 1032.54 (100%)

Participation in the women's slowpitch softball league included 209 women. Brookings resident participation was 66.99% of the total, with 140 registered. The remaining 69 women or 33.01% of the total were non-residents.

Sponsorship fees collected totalled \$550.00. Brookings City resident participation was supported in the amount of \$368.45. The remaining \$181.55 of the collected fees supported non-resident participation.

Brookings City taxpayers contributed \$482.54 in support of the program. City resident participation was supported by \$323.25 of the tax contribution. Non-residents benefitted from \$159.29 of the tax contribution.

Fee collections contributed 53.27%, and tax revenue 46.73% toward the program cost of \$1032.54.

Four separate leagues were organized and operated. These leagues included: (1) "T"-Ball for those in second grade or eight years of age; (2) Midget league for ages nine and ten; (3) Bantam league for ages 11 and 12, and (4) Teener league for ages 13 through 16. League play began on June 12, 1976, and concluded on July 28, 1976. Staffing requirements included volunteer coaches, one paid umpire per game, and a three man field maintenance crew. Each participant was charged \$3.00.

TABLE XIII

Attendance and Revenue for
Youth Baseball

Participant Classification	Participants per Classification	Fees Collected	Tax Support	Total Revenue
Brookings Residents	273 (84.52%)	\$ 826.18	\$3943.53	\$ 4769.71
School District Residents	49 (15.17%)	\$ 148.29	\$ 707.80	\$ 856.09
County Residents	1 (0.31%)	\$ 3.03	\$ 14.46	\$ 17.49
Out-of-County Residents	0	0	0	0
TOTALS	323	\$ 977.50 (17.32%)	\$4665.79 (82.68%)	\$ 5643.29 (100%)

Youth baseball participants totalled 323 youngsters ages seven through 16. Brookings resident registration was 273, or 84.52% of the

total participation. Out-of-city registration was 50, or 15.48% of the participants.

The registration fee charges totalled \$977.50. Brookings City residents paid \$826.18 of the fees, while non-residents paid \$151.32 of the fee income.

Brookings City taxpayers contributed \$4665.79 in support of this program. Brookings City residents were supported by \$3943.53 of tax contribution. The remaining \$722.26 of tax revenue supported non-resident participation.

Fee revenues contributed 17.32%, and support 82.68% of the \$5643.29 program cost.

Attendance data. Table XIV provides a composite view of the attendance analysis for all programs.

TABLE XIV
Composite Attendance

Program	Brookings Residents	District Residents	County Residents	Out-of-County Residents	Totals
Arts and Crafts	82 (95.35%)	4 (4.65%)	0	0	86
Golf Instruction	169 (92.35%)	14 (7.65%)	0	0	183
Gymnastics and Kindergym	185 (92.04%)	11 (5.47%)	4 (1.99%)	1 (.50%)	201
Kinderswim	94 (77.05%)	24 (19.67%)	4 (3.28%)	0	122
Men's Basketball	237 (60.46%)	37 (9.44%)	35 (8.93%)	83 (21.17%)	392
Men's "B" Slowpitch	236 (69.41%)	66 (19.41%)	29 (8.53%)	9 (2.65%)	340
Municipal Swimming Pool	1333 (89.89%)	116 (7.82%)	28 (1.89%)	6 (.40%)	1483
Red Cross Swimming	780 (56.24%)	0	482 (34.75%)	125 (9.01%)	1387
Tennis Instruction	182 (88.78%)	17 (8.29%)	4 (1.95%)	2 (.98%)	205
Twins Trip	66 (85.71%)	11 (14.29%)	0	0	77
Wee Waders	32 (80.00%)	4 (10.00%)	3 (7.50%)	1 (2.50%)	40
Women's Slowpitch Softball	140 (66.99%)	38 (18.18%)	11 (5.26%)	20 (9.57%)	209
Youth Baseball	273 (84.52%)	49 (15.17%)	1 (0.31%)	0	323
TOTALS	3809 (75.45%)	391 (7.75%)	601 (11.91%)	247 (4.89%)	5048

Brookings City resident participation ranged from a high of 95% of the total in arts and crafts classes to a low of 56.24% in Red Cross swimming lessons. Three programs had a Brookings City resident participation level above 90%. Five programs recorded above 80% resident participation. Five programs recorded between 50% and 80% in Brookings City resident participation.

School district resident participation ranged from a high of 19.67% in kinderswim to a low of 4.65% in arts and crafts classes. No percentage was shown for school district resident participation in Red Cross swimming, which was recorded with the Brookings resident attendance. Six programs reported a school district resident participation of from 10% to 20%. The remaining seven programs recorded less than 10% in school district resident participation.

County participation ranged from a high of 34.75% in Red Cross swimming lessons to a low of 0% in arts and crafts, golf instruction, and the Twins trip. All other programs were in the 0% to 10% range of participation.

The range of out-of-county participation was from a high of 21.17% in the men's basketball leagues to no participation in arts and crafts, golf instruction, kinderswim, Twins trip, and youth baseball. All other programs experienced out-of-county participation in the 0% to 10% range.

Overall, Brookings City residents were 75.45% of the participants in all programs. School district residents were 7.75% of the program participants. County residents were 11.91% of the participants.

Fee Income data. Table XV provides a composite view of the income collected from fees. No fees were collected for golf instruction, gymnastics and kindergym, kinderswim, and tennis.

TABLE XV
Composite Fee Income

Program	Fees Collected from				Totals
	Brookings Residents	School District Residents	County Residents	Out-of-County Residents	
Arts and Crafts	\$ 314.66 (95.35%)	\$ 15.34 (4.65%)	0	0	\$ 330.00
Golf Instruction	0	0	0	0	0
Gymnastics and Kindergym	0	0	0	0	0
Kinderswim	0	0	0	0	0
Men's Basketball	\$1510.29 (60.46%)	\$ 235.81 (9.44%)	\$ 223.07 (8.93%)	\$ 528.83 (21.17%)	\$ 2498.00
Men's "B" Slowpitch	\$1068.22 (69.41%)	\$ 298.72 (19.41%)	\$ 131.28 (8.53%)	\$ 40.78 (2.65%)	\$ 1539.00
Municipal Swimming Pool	\$8361.16 (89.89%)	\$ 727.38 (7.82%)	\$ 175.80 (1.89%)	\$ 37.21 (.40%)	\$ 9301.55
Red Cross Swimming	\$1124.80 (56.24%)	0	\$ 695.00 (34.75%)	\$ 180.20 (9.01%)	\$ 2000.00
Tennis Instruction	0	0	0	0	0
Twins Trip	\$ 763.25 (85.71%)	\$ 127.25 (14.29%)	0	0	\$ 890.50
Wee Waders	\$ 160.00 (80.00%)	\$ 20.00 (10.00%)	\$ 15.00 (7.50%)	\$ 5.00 (2.50%)	\$ 200.00
Women's Slowpitch Softball	\$ 368.45 (66.99%)	\$ 99.99 (18.18%)	\$ 28.93 (5.26%)	\$ 52.63 (9.57%)	\$ 550.00
Youth Baseball	\$ 826.18 (84.52%)	\$ 148.29 (15.17%)	\$ 3.03 (.31%)	0	\$ 977.50
TOTALS	\$14497.01 (79.27%)	\$1672.78 (9.15%)	\$1272.11 (6.96%)	\$ 844.65 (4.62%)	\$18286.55 (100%)

Tax Revenue data. Table XVI provides a composite view of the Brookings City tax support for all programs and an analysis of the support for each participant classification.

TABLE XVI
Composite Tax Revenue

Program	Tax Support for				Totals
	Brookings Residents	School District Residents	County Residents	Out-of-County Residents	
Arts and Crafts	\$ 564.47 (95.35%)	\$ 27.53 (4.65%)	0	0	\$ 592.00
Golf Instruction	\$ 923.50 (92.35%)	\$ 76.50 (7.65%)	0	0	\$ 1000.00
Gymnastics and Kindergym	\$ 1922.62 (92.04%)	\$ 114.25 (5.47%)	\$ 41.57 (1.99%)	\$ 10.45 (.50%)	\$ 2088.90
Kinderswim	\$ 577.88 (77.05%)	\$ 147.52 (19.67%)	\$ 24.60 (3.28%)	0	\$ 750.00
Men's Basketball	\$ 937.73 (60.46%)	\$ 146.42 (9.44%)	\$ 138.50 (8.93%)	\$ 328.35 (21.17%)	\$ 1551.00
Men's "B" Slowpitch	\$ 1927.13 (69.41%)	\$ 538.91 (19.41%)	\$ 236.83 (8.53%)	\$ 73.58 (2.65%)	\$ 2776.45
Municipal Swimming Pool	\$ 6136.97 (89.89%)	\$ 533.89 (7.82%)	\$ 129.03 (1.89%)	\$ 27.31 (.40%)	\$ 6827.20
Red Cross Swimming	\$ 1672.02 (56.24%)	0	\$1033.12 (34.75%)	\$ 267.86 (9.01%)	\$ 2973.00
Tennis Instruction	\$ 2136.40 (88.78%)	\$ 199.49 (8.29%)	\$ 46.93 (1.95%)	\$ 23.58 (.98%)	\$ 2406.00
Twins Trip	\$ 198.42 (85.71%)	\$ 33.08 (14.29%)	0	0	\$ 231.50
Wee Waders	\$ 160.00 (80.00%)	\$ 20.00 (10.00%)	\$ 15.00 (7.50%)	\$ 5.00 (2.50%)	\$ 200.00
Women's Slowpitch Softball	\$ 323.25 (66.99%)	\$ 87.73 (18.18%)	\$ 25.38 (5.26%)	\$ 46.18 (9.57%)	\$ 482.54
Youth Baseball	\$ 3943.53 (84.52%)	\$ 707.80 (15.17%)	\$ 14.46 (.31%)	0	\$ 4665.79
TOTALS	\$21423.92 (80.71%)	\$2633.13 (9.92%)	\$1705.42 (6.42%)	\$ 782.31 (2.95%)	\$26544.78 (100%)

Overall, Brookings City residents benefitted from \$21,423.92, or 80.71% of their contributed tax support. School district residents received \$2,633.13, or 9.92% of the tax support for their participation in recreation programs. Brookings County residents received \$1705.42, or 6.42% of the Brookings City tax dollars in support of their participation in recreation programs. Those residing outside Brookings County benefitted from \$782.31, or 2.95% of the recreation tax revenue.

Tax revenue amounting to \$26,544.78 was spent in support of the 13 programs studied.

Tax Support for out-of-city participation. Table XVII includes the exact amounts of tax support spent on school district and county residents combined.

TABLE XVII

Tax Support for Out-of-City
Resident Participation

Program	Combined Tax in Support of	
	School District and County	School District, County, and Out-of-County
Arts and Crafts	\$ 27.53	\$ 27.53
Golf Instruction	\$ 76.50	\$ 76.50
Gymnastics and Kindergym	\$ 155.83	\$ 166.28
Kinderswim	\$ 172.12	\$ 172.12
Men's Basketball	\$ 284.92	\$ 613.27
Men's "B" Slowpitch	\$ 775.74	\$ 849.32
Municipal Swimming Pool	\$ 662.92	\$ 690.23
Red Cross Swimming	\$1033.12	\$1300.98
Tennis Instruction	\$ 246.42	\$ 270.00
Twins Trip	\$ 33.08	\$ 33.08
Wee Waders	\$ 35.00	\$ 40.00
Women's Slowpitch Softball	\$ 113.11	\$ 159.29
Youth Baseball	\$ 722.26	\$ 722.26
TOTALS	\$4338.55	\$5120.86

Data on combined revenue sources. Table XVIII provides a composite view of the revenue sources for all programs.

TABLE XVIII
Composite Revenue

Program	Fees Collected	Tax Support	Total Revenue
Arts and Crafts	\$ 330.00 (35.79%)	\$ 592.00 (64.21%)	\$ 922.00
Golf Instruction	0	\$ 1000.00 (100%)	\$ 1000.00
Gymnastics and Kindergym	0	\$ 2088.90 (100%)	\$ 2088.90
Kinderswim	0	\$ 750.00 (100%)	\$ 750.00
Men's Basketball	\$ 2498.00 (61.69%)	\$ 1551.00 (38.31%)	\$ 4049.00
Men's "B" Slowpitch	\$ 1539.00 (35.66%)	\$ 2776.45 (64.34%)	\$ 4315.45
Municipal Swimming Pool	\$ 9301.55 (57.67%)	\$ 6827.20 (42.33%)	\$16128.57
Red Cross Swimming	\$ 2000.00 (40.22%)	\$ 2973.00 (59.78%)	\$ 4973.00
Tennis Instruction	0	\$ 2406.40 (100%)	\$ 2406.40
Twins Trip	\$ 890.50 (79.37%)	\$ 231.50 (20.63%)	\$ 1122.00
Wee Waders	\$ 200.00 (50.00%)	\$ 200.00 (50.00%)	\$ 400.00
Women's Slowpitch Softball	\$ 550.00 (53.27%)	\$ 482.54 (46.73%)	\$ 1032.54
Youth Baseball	\$ 977.50 (17.32%)	\$ 4665.79 (82.68%)	\$ 5643.29
TOTALS	\$18286.55 (40.79%)	\$26544.78 (59.21%)	\$44831.33 (100%)

The range on fee revenue contributions was from a high of 72.37% for the Twins trip to a low of 0% for golf instruction, gymnastics and kindergym, kinderswim, and tennis instruction. Tax support ranged from a high of 100% for those programs receiving no fee support to a low of 20.63% for the Twins trip.

Overall, fees provided \$18,286.55, or 40.79%, and tax support \$26,544.78, or 59.21% of the \$44,831.33 operation expense for the 13 programs.

Discussion of the Results

Discussion of the Findings Related to Attendance. An examination of the data presented in Table XIV provided an overview of the attendance for the 13 programs studied. These data revealed that seven programs recorded out-of-city participation of less than 15% of the total, two programs had non-resident participation of less than 25%, and four programs recorded non-resident participation between 30% and 45% of the total.

The programs with less than 15% of the participants residing outside the city limits of Brookings were: arts and crafts with 4.65%; golf instruction with 7.65%; gymnastics and kindergym with 7.96%; municipal swimming pool with 10.11%; tennis instruction with 11.22%; Twins excursion with 14.29%, and youth baseball with 15.48%.

The present researcher discerned several reasons for the lower non-resident participation in these programs recording less than 16%. Instructional programs such as arts and crafts, golf, gymnastics and kindergym, and tennis served large numbers of children. Parents may have been reluctant to transport their children into the community

for a class which meets once or twice per week for an hour or less. Further, golf, tennis, and gymnastics require facilities and equipment for practice which may have been unavailable to the participants without travelling to the city.

Similarly, the municipal swimming pool recorded a low percentage of non-residents purchasing season tickets. The frequency which out-of-city swimmers might have used the facility may have caused them to avoid a season ticket purchase. Instead, the non-resident swimmer probably preferred to pay a daily admission.

The absence of county and out-of-county participants on the Twins trip may have been attributable to two possibilities. The first possibility is that the activity was publicized primarily through the youth baseball program and the local senior citizen center, both of which served predominately Brookings City and school district residents. The second possibility was that potential out-of-city participants may have been reluctant to travel into Brookings in the early morning and then board a motor coach for the four and one-half hour drive to Bloomington, Minnesota and then return that evening.

The low percentages of county and out-of-county participation in the youth baseball program appeared to be due to the provision of similar programs by most of the outlying communities. The rural youngster probably preferred to play on a team of neighbors or schoolmates.

The two programs recording non-resident participation of less than 25% were kinderswim with 22.95% and wee waders with 20%. Both of these programs provided water orientation or swimming instruction for the

participants. Lower percentages of non-residents may have been due to a parent's reluctance to travel to the city for a one-half hour class. The parent may not have had sufficient time during the class period to complete other errands, thereby making the trip into town uneconomical. The higher percentages of out-of-city participation in comparison to other instructional programs may be the result of parental concern that their children learn to swim.

Those programs recording non-resident participation between 30% and 45% were: men's basketball leagues with 39.54%; men's "B" league slowpitch softball with 30.54%; Red Cross swimming lessons with 43.76%, and women's slowpitch softball with 33.01%.

Adult recreational activities appear to draw large numbers of out-of-city participants. The mobility of adult participants has probably caused this high percentage of non-resident participation. Further, the smaller communities in the area may have been unable to provide activities of a similar nature.

The high percentage of non-residents in Red Cross swimming instruction may have been due to county-wide publicity by the Red Cross Chapter. Further, no other public pool was available in the county. These factors may have resulted in the large percentage of non-residents in the Red Cross swimming program.

The overall results of Table XIV indicated that Brookings City residents comprised 75.45% of the participants in all programs. School district residents were 7.75% of the participants, county residents 11.91%, and out-of-county residents, 4.89%.

The present researcher concludes that transportation is the greatest factor in determining non-resident participation. Youth activities appear to have lower non-resident participation percentages, which is perhaps due to the lack of transportation available to rural youngsters. Adult activities seem to attract proportionally larger numbers of non-residents who are able and willing to transport themselves to a recreational activity.

A suggested topic for future research might be an analysis of the amount of fuel consumption for travel to recreational activities and the influence of rising fuel costs.

The present research also believes that smaller communities could reduce some recreational travel by providing activities demanded by adults such as softball and basketball leagues.

Aquatic programs appeared to draw proportionally larger numbers of non-resident participants. Perhaps this reflects a desire by parents that their children learn to swim. Research on the attitudes of parents toward swimming instruction may reveal the concerns of parents regarding swimming and the extent of services which must be provided to meet that need.

Overall, statewide or national research may provide a more accurate picture of non-resident participation in municipal recreation programs, and of the types of programs most in demand by non-resident populations.

Findings Related to Sources of Income. Examination of Table XV indicated that no fees were collected for four programs. The four programs for which no fees were collected were: golf instruction; gymnastics and kindergym; kinderswim, and tennis instruction. The

remaining nine programs produced \$18,286.55 in fee income.

The Brookings Parks and Recreation Department may find it necessary to reassess their policy of non-fee programs. Rodney (17:273), Butler (3:469), and others pointed to the necessity of charging fees as the demands for services increase.

An examination of Table XVI revealed the amount of tax support which was spent on each of the residency categories in the 13 programs. A total of \$21,423.92, or 80.71% of the tax contribution was spent in support of Brookings City resident participation. School district residents benefitted from \$2,633.13 or 9.92% of the tax support. Brookings County residents received \$1,705.42 or 6.42% of the tax contribution. Out-of-county residents were supported by \$782.31 or 2.95% of the city tax contribution.

Brookings City tax support of participation by school district residents may be justified in those programs which relied on the use of school district facilities. Those programs using school district facilities were: gymnastics and kindergym; kinderswim; men's basketball leagues; Red Cross swimming lessons; tennis instruction, and weewaders. Tax support for those programs amounted to \$627.66.

The use of city tax revenue to support school district resident participation has been justified as reimbursement to the school district for use of school facilities. The present researcher considers this rationale tenuous. All school district taxpayers have contributed to the support of school facilities. Brookings City and school district residents both have enrolled in municipal recreation programs, thereby

benefitting alike from the use of facilities. Brookings City residents have also supported recreational programming in school facilities. A portion of the tax support for recreational programs benefits participation by school district residents, who should expect no more than the use of the school facilities they support.

No justification can be made for the use of \$5120.86 of tax revenue, as shown in Table XVII, for the support of school district, county, or out-of-county participation in recreation programs. The present researcher suggests that the Brookings Parks and Recreation Department charge fees to all participants from outside city limits. Several writers (3:471), (11:416), (9:323), (14:152) indicate that a fee system should be designed to cover completely any participation by non-residents, thereby avoiding the use of city tax revenue to support out-of-city participation. Should out-of-city participation eventually begin to exclude city participants, it may be necessary to limit or exclude non-resident participation entirely.

Comparison of the composite data on attendance, fees collected, and tax revenue revealed the following information. Brookings City residents were 75.45% of the total participants while benefitting from 79.27% of the fee income, and 80.71% of the tax revenue. School district residents comprised 7.75% of the total enrollment and were supported by 9.15% of the fee income and 9.92% of the tax contribution. Brookings County residents accounted for 11.91% of all participants and benefited from 6.96% of the fees and 6.42% of the tax revenue. Participants from outside Brookings County comprised 4.89% of the total enrollment in

programs researched, while being supported by 4.62% of the fees and 2.95% of the tax support.

In visiting with area merchants, the present researcher found that members of the Brookings City business community felt that charging non-residents higher fees may drive business away from the community.

Research on the attitudes of merchants toward community recreation may be in order. It might also be useful to attempt to determine whether non-city participants combine shopping in Brookings with visits for recreational participation. At present, however, it seems difficult to justify the use of \$5120.86 of city tax revenue as a stimulant for community business.

Annual research using a design similar to that employed in the present study might be useful in predicting trends relative to the extent of non-resident participation, the use of city tax revenue in support of such participation, and the fee structure necessary to cover tax support.

County organization or support of recreational services may provide an answer for non-resident participation. County administration and support may prove particularly beneficial for those programs serving adults, such as sports leagues. Aquatics programs may also benefit from county administration as large numbers of out-of-city residents have been served by the programs and facilities available in Brookings.

The development of county recreational services was discussed by Butler (3:45), who indicated that county services may be limited to just

a few popular activities. He also indicated that municipal and county consolidation of services is possible. Sessoms (19:133), Hjelte (9:143) and Rodney (17:173) all pointed to the potential of counties for the development of recreational services.

South Dakota has authorized counties to operate public recreation agencies and to appropriate funds for recreational services, making county administration and financing of recreational services possible.

Further research in the assessment of rural recreation needs and development of county recreation services, particularly in rural areas, is needed.

CHAPTER V

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

Summary

The purpose of this study was to conduct a comparative analysis of the nature and frequency of participation in recreation programs of the Brookings Parks and Recreation Department and the sources of revenue used in support of these activities.

An analysis of the data revealed that 74.45% of the participants in all programs were Brookings City residents. The resident participants were supported by 79.27% of the collected fees, and 80.71% of the city tax revenue. Non-resident participants comprised 24.55% of the total participation. The out-of-city participants were supported by 20.73% of the collected fees and 19.29% of the tax revenue.

More specific findings revealed that residents of Brookings School District #5 totalled 7.75% of the participants in all programs. School district resident participation was supported by 9.15% of the collected fees and 9.92% of city tax revenue. Brookings County residents comprised 11.91% of the participants in all programs. County resident participation was supported by 6.97% of the collected fees and 6.42% of city tax revenue. Participants residing permanently outside Brookings County were 4.89% of the enrollees in recreation activities. Out-of-county participation was supported by 4.62% of the collected fees and 2.95% of municipal tax revenue.

Taxpayers of the City of Brookings supported out-of-city resident participation in the amount of \$5120.86.

Conclusions

The following conclusions are based on the data assembled from the enrollment and registration forms and the financial records of the Brookings Parks and Recreation Department.

1. Instructional programs in arts and crafts, gymnastics and kindergym, and tennis, which served large numbers of children, have low levels of out-of-city participation.
2. There is a low percentage of non-resident participation in youth baseball.
3. Aquatic programs draw a proportionately larger number of non-residents. The adult recreation activities of men's basketball leagues, men's slowpitch leagues, and women's slowpitch leagues attract large numbers of out-of-city participants.
4. A total of 19.29% of tax revenue collected from city residents is used to support out-of-city resident participation.

Implications

The implications to follow are based upon the findings of the present study and a consideration of the review of literature.

1. Fewer out-of-city participants would appear on the Brookings Parks and Recreation Department rolls if leaders in out-lying communities would provide activities demanded by adults such as basketball and softball leagues.
2. The Brookings Parks and Recreation Department may find it necessary to reassess their policy of allowing certain programs to function on a no-fee basis.

3. The Brookings Parks and Recreation Department should charge fees to all non-resident participants which will adequately cover cost of their participation.

4. The municipal recreation authority may find it necessary to limit or exclude out-of-city participation should such participation prevent city residents from enrolling in programs.

5. Brookings County should consider supporting or actually administering some recreation services. County administration and support may be particularly beneficial for those programs serving adults, such as sports leagues. Aquatics programs may also benefit from county administration since large numbers of non-residents are served by swimming programs available only in the City of Brookings.

Recommendations

The present researcher recommends that future research be considered in the following areas.

1. An investigation should be undertaken to analyze fuel consumption and costs for travel to recreational activities.

2. Statewide or nationwide research should be conducted relative to attendance by resident category in order to provide a more accurate picture of non-resident participation in municipal recreation programs.

3. An analysis of the attitudes of merchants toward municipal recreation services may demonstrate the level of interest in the provision of recreational services for out-of-city residents.

4. An annual analysis of the variables considered in the present study would be useful in determining the trends of non-resident participation, the use of city tax revenue in support of such participation, and the fee structure necessary to cover tax support.

5. Research is necessary in the assessment of rural recreational needs and recreation services capable of meeting those needs.

6. A study of total administrative costs incurred in the delivery of recreation services to each of the participant classifications included in this study should be made.

APPENDIX A

SOUTH DAKOTA LAWS ON RECREATION

Chapter 42-2 (5: Vol. 12, 712) is the specific reference for legislation pertaining to county, municipal and school district recreation systems.

Section 42-2-1. Operation of system authorized - acquisition of and maintenance of land and facilities -- Any county, municipality, or school district may operate a system of public recreation, and playgrounds, and for such purpose may acquire, equip and maintain land, buildings, or other recreational facilities and expend funds therefor.

Section 42-2-2. System operated independently, cooperatively, or by recreation board -- Any such county, municipality, or school district may operate a system of public recreation and playgrounds independently or in cooperation with any other such public corporation or corporations, or may delegate the operation of such system to a recreation board created by several such corporation.

Section 42-2-3. Land use for conduct of recreation activities -- Any recreation board created pursuant to 42-2-2 or any public corporation operating such recreation system may conduct its activities on:

- (1) Property under its custody and management;
- (2) Other public property, under custody of another public corporation or board, with the consent of such corporation or board;
- (3) Private property with consent of the owner.

Section 42-2-4. Acceptance of gifts - Employment of personnel -- Any public corporation or board operating a recreational system pursuant to this chapter may accept gifts or bequests for the benefit of such recreation service and may employ supervisors and directors of recreational work.

Section 42-2-5. Appropriations to recreation board - Approval by voters required -- Any county, municipality or school district delegating the operation of a recreation system to a recreation board may appropriate money, voted for such purpose to such board; but any public funds shall not be so expended unless authorized by law or by a majority vote of the electors at a regular or special election called therefor.

Section 7-18-10 (5: Vol. 3, 186) states:

"Any county of this state may, through its board of commissioners, enter into agreements with and receive grants from the United States Bureau of Outdoor Recreation or its successor."

APPENDIX B
ENROLLMENT ROSTER

NAME	ADDRESS	PHONE	AGE	FEE	PHONE
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					

ACTIVITY _____ DATE _____
SESSION _____ FEE _____
INSTRUCTOR _____ PHONE _____

APPENDIX C
TEAM REGISTRATION FORM

BROOKINGS PARKS & RECREATION DEPARTMENT

TEAM ROSTER FORM

We hereby agree to play for _____
Name of team & sponsor

and that we are eligible to play during the _____ season. We further agree to abide by the rules and regulations governing Brookings Parks & Recreation

PLEASE PRINT

	<u>PLAYER'S NAME</u>	<u>ADDRESS</u>	<u>PHONE</u>	<u>PLAYER SIGNATURE</u>
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____
7.	_____	_____	_____	_____
8.	_____	_____	_____	_____
9.	_____	_____	_____	_____
10.	_____	_____	_____	_____
11.	_____	_____	_____	_____
12.	_____	_____	_____	_____
13.	_____	_____	_____	_____
14.	_____	_____	_____	_____
15.	_____	_____	_____	_____
16.	_____	_____	_____	_____
17.	_____	_____	_____	_____
18.	_____	_____	_____	_____
19.	_____	_____	_____	_____
20.	_____	_____	_____	_____

As manager of the above team, I certify the above information correct.

Manager

APPENDIX D

SEASON SWIMMING FORMS

1976 FAMILY SEASON TICKET

No 174

Date _____

Name _____

Address _____

Members of Family

Cash

Check

1976 FAMILY SEASON TICKET

No 174

Brookings Municipal Swimming Pool

Name _____

Address _____

Date _____ Price \$15.00

NON-TRANSFERABLE

1976 ADULT SEASON TICKET

No 49

Date _____

Name _____

Address _____

Cash

Check

1976 ADULT SEASON TICKET

No 49

(17 and Over)

Brookings Municipal Swimming Pool

Name _____

Address _____

Date _____ Price \$7.00

NON-TRANSFERABLE

1976 JUNIOR SEASON TICKET

No 199

Date _____
Name _____
Address _____

Cash

Check

1976 JUNIOR
SEASON TICKET

No 199

(12 thru 16)

Brookings Municipal Swimming Pool

Name _____

Address _____

Date _____ Price \$5.00

NON-TRANSFERABLE

1976 CHILD'S SEASON TICKET

No 343

Date _____
Name _____
Address _____

Cash

Check

1976 CHILD'S
SEASON TICKET

No 343

(11 and Under)

Brookings Municipal Swimming Pool

Name _____

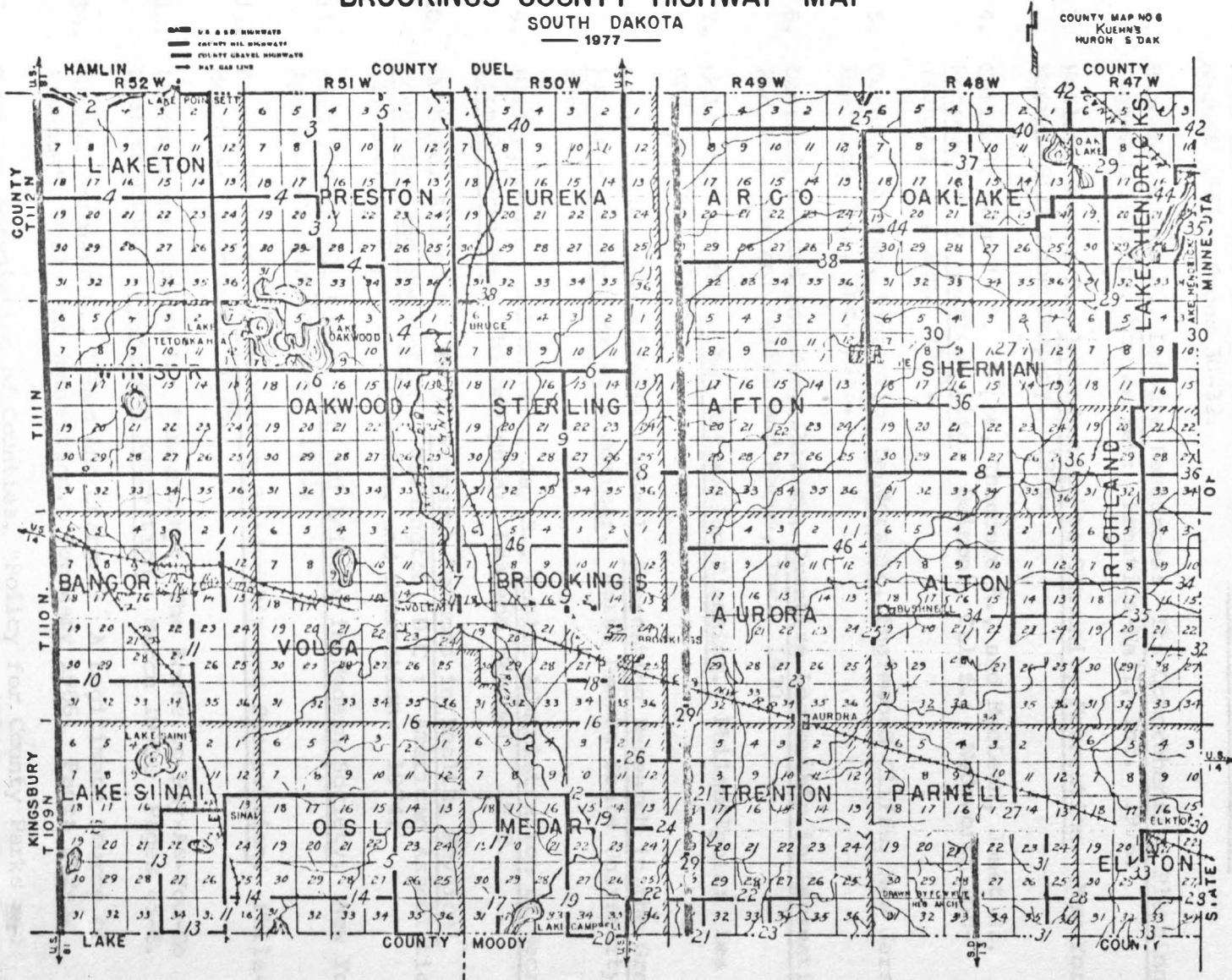
Address _____

Date _____ Price \$4.00

NON-TRANSFERABLE

BROOKINGS COUNTY HIGHWAY MAP

SOUTH DAKOTA
— 1977 —



BROOKINGS COUNTY MAP

APPENDIX E

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