Community Services Department
Fee Assistance Program - Budget Analysis
As at December 31, 2023

Fee Subsidy Accounts	2023 Adopted Budget	2023 Actuals	2023 Budget Variance	2023 Actuals (adjusted)*
Fee Subsidy - Program Registration	150,000	318,609	(168,609)	318,609
Fee Subsidy - Memberships	1,200,000	3,073,862	(1,873,862)	723,938
Fee Subsidy - Equipment Loans	2,000	4,428	(2,428)	4,428
Fee Waiver/Subsidy - Facility Bookings (Rentals)	955,000	588,201	366,799	588,201
REVENUE	**2,307,000**	**3,985,100**	**(1,678,100)**	**1,635,176**

Budget Variance Explanation:

The department exceeded its total fee assistance budget of $2,307,000 in 2023 by $1,678,100 primarily related to subsidized fitness membership products.

In October 2023 the department made a change to the type of fitness membership passes provided to those approved for no-charge access to recreation facilities under the Fee Assistance program. Prior to that date, those who qualified for fee assistance received a one-year facility pass and the value of the subsidy was recorded at the retail price of the pass. Through actual usage analysis, the department determined that subsidized fitness passes were used an average of 10 times per year by the applicant, therefore, the value of the annual memberships recorded was inflated in 2023. Beginning in October 2023, those who qualify continue to receive free 12-month access, but instead of a one-year pass they now receive a re-chargeable 10 visit pass. Once the 10 visits are used, citizens can re-charge their pass with an additional 10 visits as many times as necessary throughout the 12-month period.

With the use of a 10-visit pass, the adjusted value recorded as the subsidy is $723,938 (not $3,073,862). With this change, the department will be able to continue to support citizens while remaining within its adopted 2024 budget.