

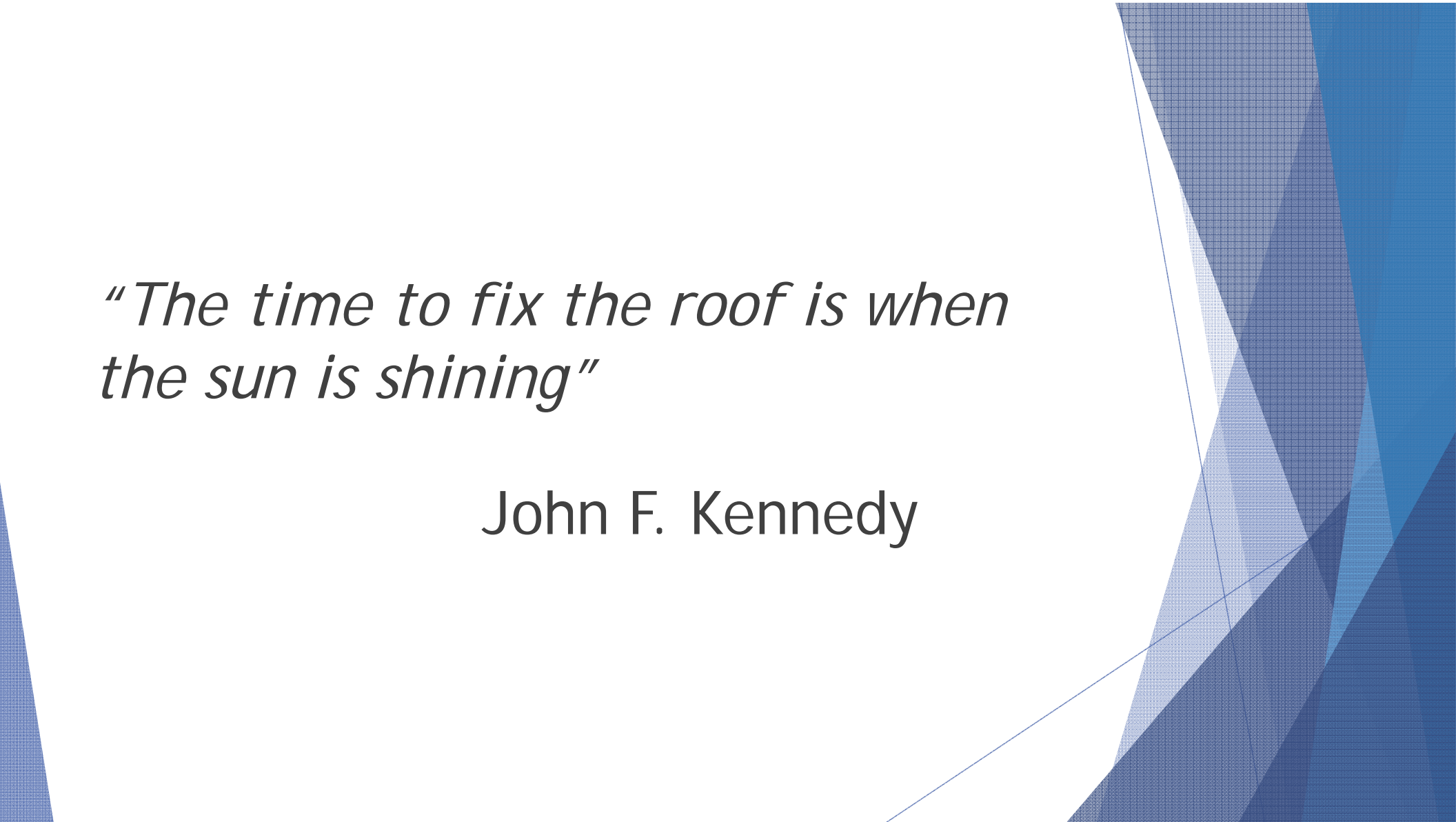


Expense Management: Reduce costs but not quality!

2018 Florida Recreation and Parks Association
Annual Conference
Orlando, Florida
Chris Nunes, CPRE

*“The time to fix the roof is when
the sun is shining”*

John F. Kennedy



Hummmm.....



Can we raise these forms of revenue?

- Property Taxes
- Sales Taxes
- Tuition and Fees
- Membership Sales
- Program and Service Fees

SESSION OUTCOMES

- Identify the major expenditure areas of an agency
- Create an expense management plan in which to reduce operational costs.
- Identify a process in which saving money can result in enhanced services.



Background Information

Who is facing these issues??

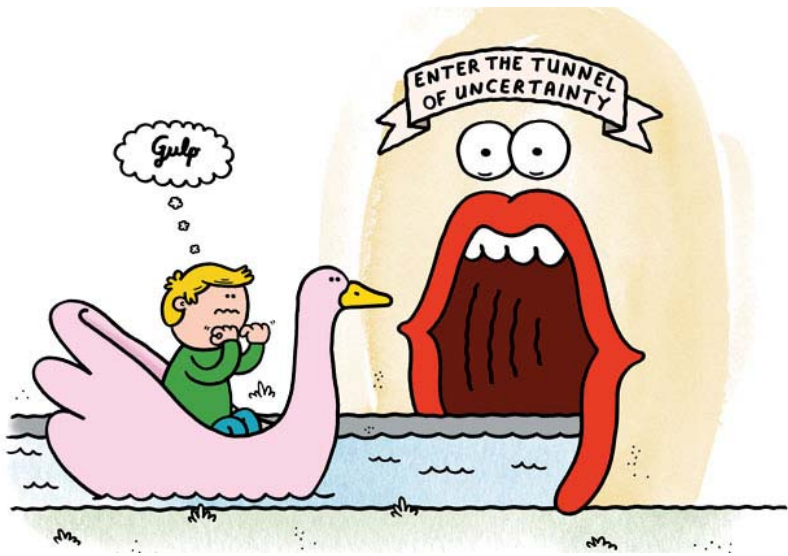
- *Constant budget scrutiny*
- Funding challenges
- Growing demand
- *Directed to increase revenue*
- Sustainability of demand
- Questions about efficiency



- Why are we in this current predicament?



Economic Issues



- 1973 Arab Oil Embargo
- 1978 Props 13 and 2 ½
- 1982 Inflation Interest Rates
- 1988 Savings and Loan Crisis
- 1999 Dot Com bubble
- 2001 September 11
- 2008 Subprime Mortgages
- 2016 Oil Prices
- 2017-2018-??????????

Lack of Technical Knowledge



Traditionally parks and recreation and athletic come from?

- Physical Education
- Recreation
- Sports Management
- Kinesiology
-and not a business background

Hummmmm.....

- Which one is better?
 - Straight across for all units of operations
 - Program cuts by specific area
- Reflect back to the mission
- Has our *mission crept*?
- Are there pro's and con's to these approaches?



Hummm.....Part 2

Option 1	FY 2017	FY 2018- -10%	FY 2018- -15%
Lacrosse	\$300,000	\$270,000	\$255,000
Curling	\$100,000	\$90,000	\$85,000
Water Polo	\$50,000	\$45,000	\$42,500
Total Savings/Cost	\$450,000	\$45,000	\$64,500

Option 2	FY 2017	FY 2018-
Lacrosse	\$300,000	\$300,000
Curling	\$100,000	\$100,000
Water Polo	\$50,000	
Total Cost	\$450,000	\$400,000

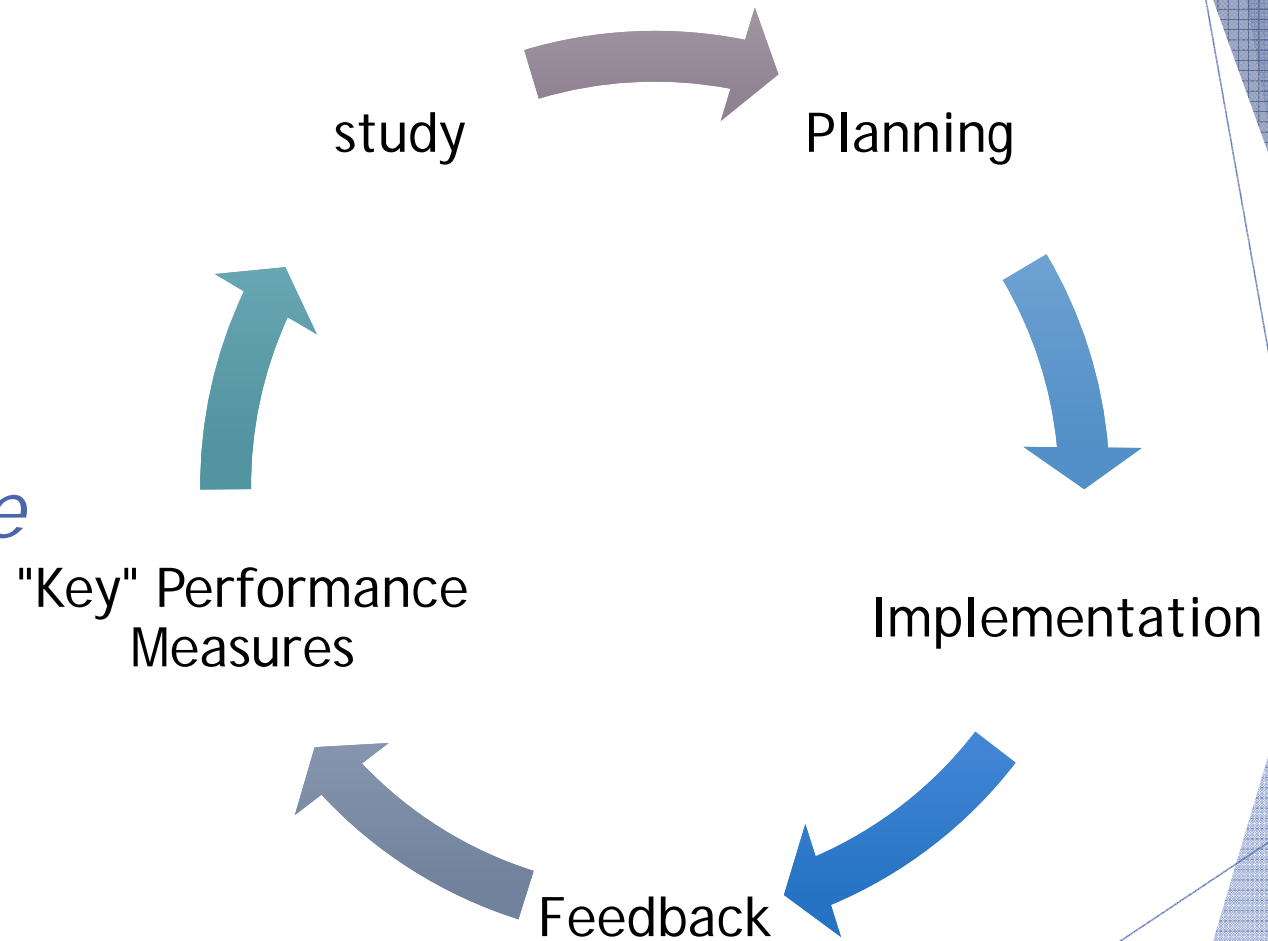
Hummm.....Part 3

- *When can expenses be easily managed*
 - Threat of organizational failure
 - Raises the perceived value of reduced expenses, regardless of effects
 - Permits “zero-based” look at long-standing practices
 - Easier to take holistic view
- People have more incentive to be objective and keep the organization going, rather than protecting their own interest



*Reducing
Expenses
is not a
one time
occurrence*

*Culture
"eats"
Strategy*



So.....where can I reduce my costs without (or minimizing) impact to programs and services?

- Staffing
- Supplies
- Facility/Grounds Management
- Programming
- Other??



So.....where can I reduce my costs without (or minimizing) impact to programs and services?

- Staffing
 - Match use levels and staff
 - Staff vs Revenue
 - Contracting/Outsourcing
 - Serve as your own General Contractor
 - Other



Staffing

- Match use levels and staff

	Sun	%of Day	Mon		Tues		Wed		Thu		Fri		Sat	
11 to 1	108	47%	29	45%	34	50%	12	35%	19	32%	24	41%	86	44%
1 to 3	58	25%	10	15%	17	25%	12	35%	7	12%	21	36%	42	22%
3 to 5	48	21%	11	17%	9	13%	3	9%	23	39%	6	10%	30	15%
5 to 7	16	7%	15	23%	8	12%	7	21%	10	17%	7	12%	37	19%
Total	230		65		68		34		59		58		195	709
% by Day	32.44 %		9.17%		9.59%		4.80 %		8.32%		8.18 %		27.50 %	
	11 to 1	% of Time	1 to 3		3 to 5		5 to 7		Total					
Weekends	194	0	100	0	78	0	53	0	425					
Weekdays	118	0	67	0	52	0	47	0	284					
									709					

Staffing

- Match use levels and staff
 - If Wednesday has only 4.8% of the use during the week, what are the options?
 - Close on Wednesday- reduce staff cost
 - Special rate to incentive sales on Wednesday
 - Other?
- Do your staff rates and use rates match at..
 - Community/Recreation Center
 - Pools/Natatorium
 - Rental facility
 - Other specialty facility?

Staffing

- Contracting/Outsourcing
 - What is the *true cost* of providing a service?
 - Mowing
 - Program Instructor
 - Pool Maintenance
 - Race Management
 - Lake and Pond Maintenance
 - Tree Removal
 - Custodial
 - Beach Maintenance
 - Concessions Management



Staffing

○ Contracting/Outsourcing

Janitorial Expenses				
Staffing				
	Days Service is Needed			365
	Parks with Restrooms			20
	Minutes Per Restroom			15
	Travel Time Per Park			5
	Total Minutes			547500
	Total Hours			9125
	Staff Cost (\$17 with benefit load)			\$155,125.00
Truck Cost				
	Miles Per Day			100
	Miles Per Gallon			17
	Per Gallon Cost			2
	Days Per Year			365
	Truck Cost Operation			\$4,292.40
	Oil Change- \$25 per 4,000 miles			\$225.00
	Insurance			\$300.00
	Truck Capital Cost (10 years/\$20000)			\$2,000.00
			Total Truck Cost	\$6,817.40
			Total Yearly Cost	\$161,942.40
			Contracting per Year	\$121,000.00



Staffing

- Serve as your own General Contractor (GC)
 - GC's typically charge 15% over the base cost
 - Example: \$4.5 million facility (\$2 million is All Weather Turf)
 - Estimated \$250-\$300K GC charge to manage the turf
- Do you have the:
 - Expertise?
 - Time?
 - Qualifications?
 - Ability-Is it legal in your state?



So.....where can I reduce my costs without (or minimizing) impact to programs and services?

- Supplies
 - Give Away's
 - Bid Management
 - Printing Costs
 - In Kind Sponsorships
 - Technology
 - Other



Supplies- Give-a-ways

- Program give away's
 - Purpose to remember agencies name and experience
 - Most give a ways.....
 - Don't get used
 - Going in a junk drawer
 - Concentrate on the program/experience/service and they will come back
- Benefits
 - Savings- \$100- several thousand per program
 - Put money back in the experience



Supplies- Bid Management

- Bid Management- Supplies
 - Develop spec's and standards
 - Weights
 - Thread Count
 - Delivery expectations
 - Date
 - How bundles are broken up?
 - Ensures
 - Vendors are honest with price
 - Keeping their pencil Sharpe
 - *Apples to Apples Comparison*
 - Reduces shipping costs

Minimum Specifications of shirts and other printed materials

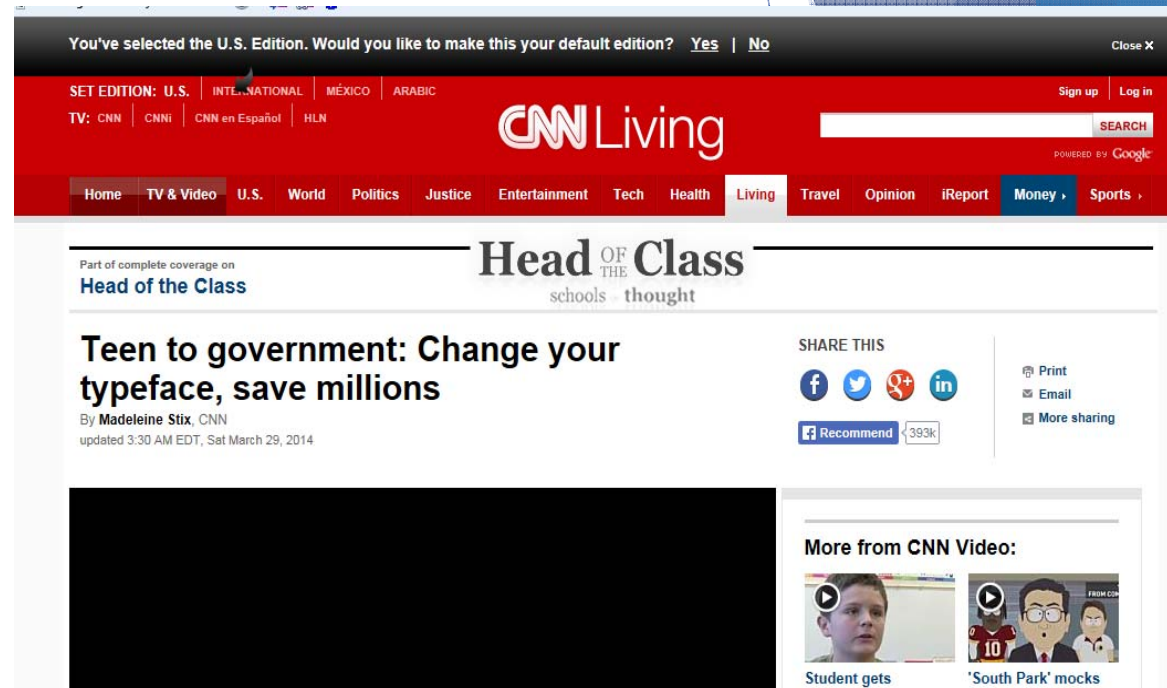
- All t-shirts must be 5.6 oz cotton - Example Brands: Hanes, Fruit of the Loom
- All baseball caps shall be a low crown cotton twill cap; adjustable plastic tab back; 6 panel design with seam down front, cotton twill, fused buckram front panel, pre-curved visor with 8 rows of stitching, gray undersvisor, or of similar specifications (must come with Major League Baseball logos- All teams standard logos are acceptable)
- Visor-Cotton twill or poplin sunvisor, 65% polyester 35% cotton, front panel w/buckram and terry cloth lining, white terry cloth sweatband, matching fabric adjustable strap with plastic buckle
- Polo Shirts- 100% cotton 7 oz. polo, pique knit, short sleeves, 2 or 3 button placket
- Alternate Polo Shirts 5.75 oz, 100% combed cotton mini herringbone, Johnny collar V-neck, reinforced shoulder seams and half moon yoke back (eg. Rivers End Ladies' Wall Street Johnny Collar Shirt 3313)
- Fleece Vest: 8.25 oz 100% polyester polar fleece vest - side pockets, full zipper
- Fleece Jackets: 8.25 oz 100% polyester polar fleece jacket, side pocket, elastic cuffs, full zipper
- Sweatshirt: 8 oz. 50/50 fleece crew neck sweatshirt
- Numbers on shirts (where required) will be not less than 6 inches high and not more than 8 inches high. All numbers will be black or white.
- The successful bidder will supply the City with a "UNIVERSAL" logo/ t-shirt design, which will be printed on the front of identified t-shirts, prior to printing. This logo submitted is subject to revisions and modifications by the Recreation Department staff.
- The successful bidder will supply the City with a design for items cited as BIDDER PROVIDED Design. This design submitted is subject to revisions and modifications by the City.
- The City will supply logos of sponsors (.tif, gif, jpeg, etc.) for indicated activities at ten (10) days in advance of the delivery date.

ESTIMATED NUMBER OF T-SHIRTS (final determination of quantity and colors will be provided 10 days before delivery date)

Activity	Size	T-Shirt Color	Qty	# of Inks	Total	Front Design	Back Design	Delivery Date
Inventory Control Work Shirts	3 AM, 3 AL, 3 AXL, 3-AXXL	Grey	12	1	12	City Logo/Breast Pocket		1/6/14
Adult Indoor Soccer Spring League- Champions	Adult XL	1 Color	10	3	10	Bidder Provided		1/6/14
Spring Dodgeball League	Adult XL	1 Color	15	3	15	Bidder Provided		1/6/14
Adult Indoor Soccer Spring League- Runner Up	Adult XL	1 Color	10	3	10	Bidder Provided		1/6/14
Coach Shirt	40 AXL, 20 AL	Red		1	60	Universal	COACH - same ink as	1/6/14

Supplies- Printing Costs

- Reduce or eliminate seasonal brochure
 - Focus on social media for marketing
- On Line Manuals for Staff
 - Lifeguards
 - Umpires
- In house printing
 - *Change Font*
 - Double Sided
- Outsourcing Printing when necessary
 - Review your lease agreements x .05 per copy as opposed to the rate for a copy center.



In Kind Sponsorships

- In lieu of cash- accept product
- These are materials you would buy for the program
- Companies find it easier to donate product then cash
- Vendors may also give at their cost
- Not spending dollars but providing a high service level
- *Ability to be flexible is key*

Promotional Items		Budget	Actual
Participant shirts	VIK	\$14,000.00	\$0.00
Participant T-shirt printing		\$6,000.00	\$3,964.80
Volunteer T-shirts	Qty 275	\$1,500.00	
Coordinator Polos	55 polos	\$1,500.00	
Hats	2,825 hats	\$16,000.00	
Hat Deposit	2,825		\$6,847.50
Finisher Medal (Adults & Kids)	2500 Medals	\$4,700.00	
Kids Finisher Medal Ribbons	275		\$550.00
Embroidery of Bags - Overall	6		\$93.46
Bags & Tissue Paper for Awards	Qty 100		\$233.03
Armadillo Mascot	Dannys Trix & Kicks	\$65.00	\$65.00
Awards - Glasses	Age Group	\$7,000.00	\$2,674.73
Totals		\$36,765.00	\$14,428.52

Post Race Party		Budget	Actual
Band		\$1,000.00	\$1,000.00
Audio	Skygod Productions	\$900.00	\$850.00
Beverage - Soda 38 cases	SAMS		\$273.24
Tacos	Skeeters 3500		\$2,999.25

Technology

- How much does your technology costs?
 - MCR- monthly reoccurring costs
 - Hardware- replacement
 - Software-updates
 - New tech out there
 - ipads/tablets
 - Phones
 - Data collectors
 - Apps (311)

A large area of concern is the cost associated with the web based software the Parks and Recreation Division uses (Activenet) for its program and facility management functions. Activenet has been used by the Department since 2007 and staff, over time, has realized the limitations of this program including but not limited to customer service issues with Activenet, limited ease of use for residents, and costs. Cost for the *entire department* functions (pool pass memberships, recreation registration and facility rentals) are allocated to the credit card fees in the Recreation Division budget. In 2012, this totaled \$96,639 of which \$38,864 were credit card fees. The other costs were transaction and convenience fees which totaled \$57,775.48.

	2010	2011	2012	2013 YTD
Receipt Amount	\$2,996,073.64	\$2,873,185.26	\$2,872,205.33	\$1,789,280.86
Amount Paid	\$2,511,493.66	\$2,580,454.01	\$2,840,206.73	\$1,775,500.86
CC Amount	\$1,535,893.89	\$1,721,117.06	\$1,918,314.71	\$1,335,478.14
Convenience Fee	\$19,500.71	\$19,654.80	\$18,844.23	\$16,031.26
Credit Card Fee	\$30,297.34	\$34,012.44	\$38,864.09	\$25,911.26
Transaction Fee	\$31,063.34	\$34,776.11	\$38,931.25	\$23,420.16
Customer Paid Processing Fee			\$0.00	\$0.00
Amount Due to Organization (CC payments)	\$1,455,032.50	\$1,632,673.71	\$1,821,675.14	\$1,270,115.46
Total Non Credit Card Fees Paid	\$50,564.05	\$54,430.91	\$57,775.48	\$39,451.42

So.....where can I reduce my costs without (or minimizing) impact to programs and services?

- ▶ Facility/Grounds Management
 - ▶ Conservation
 - ▶ PM Programs
 - ▶ Equipment Needs
 - ▶ Review Maintenance Levels
 - ▶ ROI's for New Facilities/Equipment

Conservation

- Water
 - Centralized Irrigation Controllers
 - Rainwater harvesting
- Energy Audits
- Green Roofs
- Recycling/Compost
- Wildflower Plantings
- Turn down heat/ac
- Use of natural sunlight



Conservation

Watering Restriction Stage		Tier A Parks (Northshore, Town Green, ABSP, BBSP, Lakeside)	Tier B Parks (WS, Town Green, RR, SS, Olmstead, Bear Branch, etc.)	Tier C Parks-Village Parks	Tier D Parks-(Capstone, Meadowlake, Star Ridge)	Tier D Pond Parks-(i.e. Deer Rush Park)
1	Turf	Regularly monitor for leaks, irrigation breaks	Regularly monitor for leaks, irrigation breaks	Regularly monitor for leaks, irrigation breaks	Regularly monitor for leaks, irrigation breaks	Regularly monitor for leaks, irrigation breaks
	Reforestation/Planting	Reforestation/planting as needed	Reforestation/planting as needed	No reforestation/planting	No reforestation/planting	No reforestation/planting
	Planting Beds	Once per week watering of native/forest beds	Once per week watering of native/forest beds	Once per week watering of native/forest beds	Once per week watering of native/forest beds	Once per week watering of native/forest beds
2	Turf	Reduce watering of internal parking medians/common areas (once per week)-	Reduce watering of internal parking medians/common areas (once per week)-	Reduce watering of non-multipurpose field turf to two times per week	Reduce watering of turf within park (i.e. Capstone, Meadowlake, etc.) to two times per week	Reduce watering to two times per week
	Reforestation/Planting	No reforestation/planting	No reforestation/planting	No reforestation/planting	No reforestation/planting	No reforestation/planting
	Planting Beds	Limited watering of planting/shrub beds (every 10 days)	Limited watering of planting/shrub beds (every 10 days)	Limited watering of planting/shrub beds (every 10 days)	Limited watering of planting/shrub beds (every 10 days)	Limited watering of planting/shrub beds (every 10 days)
3	Turf	No watering of internal parking medians/common areas	No watering of internal parking medians/common areas	Reduce watering of all turf to two times per week	Maintain watering schedule of turf at two times per week	Maintain watering schedule of turf at two times per week
	Reforestation/Planting	No reforestation/planting	No reforestation/planting	No reforestation/planting	No reforestation/planting	No reforestation/planting
	Planting Beds	Limited watering of planting/shrub beds (once per two weeks)	Limited watering of planting/shrub beds (once per two weeks)	Limited watering of planting/shrub beds (once per two weeks)	Limited watering of planting/shrub beds (once per two weeks)	Limited watering of planting/shrub beds (once per two weeks)
4	Turf	No Watering	No Watering	No Watering	No Watering	No Watering
	Planting Beds	No Watering	No Watering	No Watering	No Watering	No Watering

Preventative Maintenance

- *The care and servicing by personnel for the purpose of maintaining equipment and facilities in satisfactory operating condition by providing for systematic inspection, detection and correction of incipient failures either before they occur or before they develop into major defects*
 - *Attempts to reduce:*
 - *Downtime*
 - *More costly repairs*
 - *Decreased satisfaction with facility*



Preventative Maintenance

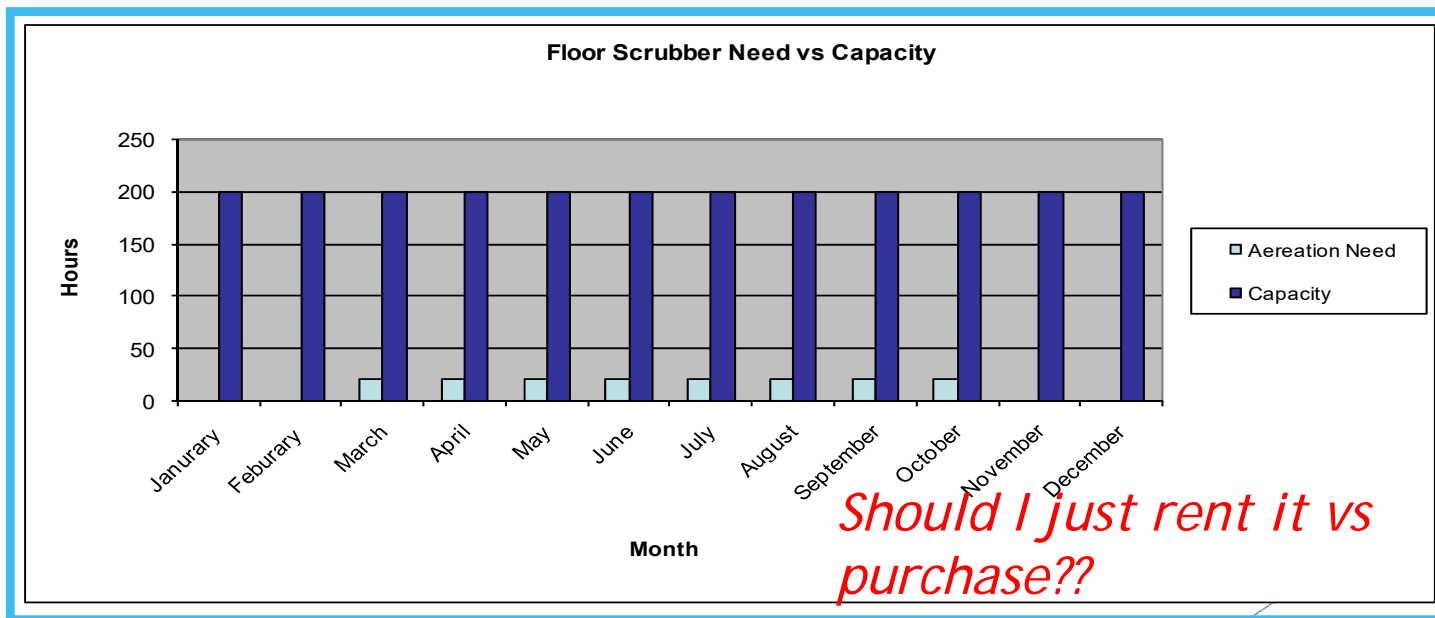
	Service	Frequency
Tennis Court	Pressure Wash	Yearly
Tennis Court	Net Replacement	2 years
Tennis Court	Re-Surface	7 years
Tennis Court	Foliage Trimming	3 years
Tennis Court	Net Replacement	2 years
Basketball Court	Pressure Wash	2 years
Basketball Court	Net Replacement	2 years
Basketball Court	Painting	5 years
Basketball Court	Foliage Trimming	3 years
Basketball Court	Net Replacement	2 years
Volleyball Courts	Net Replacement	2 years
Volleyball Courts	Foliage Trimming	3 years
Water Fountains		As Needed
Sportfield Lights	Light Replacement	6 months
Tennis Court Lights		As Needed
Basketball Court Lights		As Needed
Sportfields Goals	Net Replacement	3 Years
Bike Racks		
Parking Lots	Re-Strip	5 Years
Parking Lot	Fire Lane	5 years
Parking Lots- Light Poles	Paint	7 years

Intro

- Volleyball Court- The playing surface, consisting of a rectangular sand area with a net in the middle. A volleyball court is 18 m (59 ft) long and 9 m (29.5 ft) wide, divided into 9 m x 9 m halves by a one-meter (40-inch) wide net. The top of the net should be between 8 ft 0 in and 7 ft 4 inches
 - Items Maintained
 - Nets
 - Maintenance Level- Inspection- every two years
 - Procedure- Inspections shall include:
 - Nets-a review of the wear and tear to the net
 - If items do not meet the standards above a WO should be developed to facilitate a replacement, if funding is available
 - Service Provider- In House
 - Sand Replacement
 - Maintenance Level- Inspection- every two years
 - Procedure- Inspections shall include:
 - Nets-a review of the wear and tear to the net
 - If items do not meet the standards above a WO should be developed to facilitate a replacement, if funding is available
 - Service Provider- In House
 - Foliage Trimming
 - Maintenance Level- Every 3 years
 - Procedure- Remove understory and trees that are under 3 inches away from the tennis court fence. Trim trees as to not interfere with the court's lights.
 - Service Provider- In House.
 - Parks with this amenity- See spreadsheet XXXXXXXX
- Basketball Court- The playing surface, consisting of a rectangular cement slab with baskets at either end. Typically courts are 84' by 50' with baskets 10' (3.05m) above the floor. Basketball courts have a three-point arc at both baskets. A basket made from behind this arc is worth three points; a basket made from within this line, or with a player's foot touching the line is worth two points. The free-throw line, where one stands while taking a foul shot, is located within the three-point arc
 - Items Maintained
 - Nets
 - Maintenance Level- Inspection- every two years
 - Procedure- Inspections shall include:

Equipment Needs

- Floor Scrubber/Polisher
- Laundry Equipment
- Food Service Equipment
- Paint Sprayer
- Aerial Lift
- Aerator



Review Maintenance Levels

- Tiered approach to maintenance
 - Do all facilities need to be treated the same way?
 - Use levels/demand
 - Location
 - Risk Management
 - Example
 - Tier A- Sportfields
 - Tier B- Town Center Parks
 - Tier C- Neighborhood Parks
 - Tier D- Pond/natural areas
 - *Goal is to maintain to the needs of the facility and the demand on the user/resident*



ROI's Equipment

- What is the breakeven point on a piece of equipment?

		Labor		Gas		Oil		
Mower	Width	Cost	Hours	Cost	Gallons	Cost	Quarts	Total Cost
Type X	36	\$16.00	3	\$2.00	9	\$2.00	3	\$72.00
Type Y	48	\$16.00	2.25	\$2.00	4	\$2.00	1.5	\$47.00
		Mowing Cycles		Cost Per Mow		Total Yearly Cost		
	Type X	78		\$72.00		\$5,616.00		
	Type Y	78		\$47.00		\$3,666.00		
					Savings	\$1,950.00		
	Type X Mower Cost	\$1,000						
	Type Y Mower Cost	\$1,500	ROI	0.769231	LESS THAN A YEAR			
	NET STAFF TIME SAVED			58.5 hours				

So.....where can I reduce my costs without (or minimizing) impact to programs and services?

- ▶ Programming

- ▶ Understand Direct and Indirect Cost
 - ▶ Programming Pro forma's

Understand Direct and Indirect Cost

The Woodlands Township				
Program Name: Mens Basketball		Program Supervisor: Pamela Diekman		
Program Title: Basketball League	Cost per Participant: \$	395		
Salaries - Full-Time	\$81.00	(includes hours spent in the planning, supervision, & maintenance directly related to program)		
Salaries - Part-Time	\$144.00			
Benefits (18 % of salaries)	\$40.50	Benefits: 18% of Total of benefited employees' salaries		
Professional Services (set fee for events, equipment, etc)		Prof. Services: set fee for entertainers, emcees, performers, etc.		
Instructor Cost (Contractor Program-See C)	\$0.00	Instructors: money paid for program instructor		
Leases/Rentals/Admission		Leases/Rentals: lease / rental of anything necessary for program		
Supplies and Materials (F49)	\$1,800.00	Supplies and Materials: Anything used in the program		
Transportation		Transportation: bus or van rental, or vans .48 p/mile		
Action Guide (1/16= \$67.50, 1/8=\$125, 1/4=\$250, 1/2=\$500, Full Page=\$1000)	\$67.50			
Subtotal	\$2,133.00			
Administration 30%-Recreation Programs	\$ 639.90	Administration 50%-Aquatics Program	\$1,066.50	
Subtotal	\$2,772.90	Subtotal	\$3,199.50	
Cost Recovery-100%	\$ 2,772.90	Cost Recovery-100%	\$3,199.50	
Cost Recover-150%	\$ 4,159.35	Cost Recovery-150%	\$4,799.25	
<div> <div>MIN</div> <div>Rec 100%</div> <div>Rec 150%</div> <div>Aquatics 10%</div> <div>Aquatics 150%</div> </div>				
Total From B15 or H15 >	\$2,772.90	\$4,159.35	\$3,199.50	\$4,799.25
Enter Expected # of Participants Here >	8	8	8	8
Charge per person to "break-even" >	\$346.61	\$519.92	\$399.94	\$599.91
Add Non-resident Fee (\$5 below \$50, \$10 above \$50)				
Charge per Person, Non-resident >	\$346.61	\$519.92	\$399.94	\$599.91
<div> <div>MAX</div> <div>Rec 100%</div> <div>Rec 150%</div> <div>Aquatics 10%</div> <div>Aquatics 150%</div> </div>				
Total From B15 or H15 >	\$2,772.90	\$4,159.35	\$3,199.50	\$4,799.25
Enter Expected # of Participants Here >	12	12	12	12
Charge per person to "break-even" >	\$231.08	\$346.61	\$266.63	\$399.94
Add Non-resident Fee (\$5 below \$50, \$10 above \$50)				
Charge per Person, Non-resident >	\$231.08	\$346.61	\$266.63	\$399.94
HOW TO USE 1. Calculate your full (A) and part time (B) employee rates (Rate=Pay, Hours= number of hours per program day, Days= Number of days) 2. Calculate your supplies (D) (t-shirts, arts and crafts, copies above 100, etc) 3. Fill in Item D if you have costs for entertainers, performances 4. Fill in Item E if you have cost related to rental of tents, chairs, etc 5. Fill in G if you were paid mileage for this activity 6. Fill in H for the amount of coverage this activity used in the Action Guide 7. Fill in K for the minimum number of people allowed in the class 8. Fill in L for the maximum number of people in the class 9. Determine if your program is an aquatic or recreation program 10. Determine if your program is a 100% or 150% cost recover program				

Understand Direct and Indirect Cost

The Woodlands Township- Contract Program Fee Analysis										
Program Name	Marital Arts									
Program Fee	\$55.00									
Estimated Program Registration	6									
Total Revenue	\$330.00									
Weeks of Class	4									
Number of Meetings Per Week	1									
Meeting Length (hours)	1									
Total Hours	4									
Contractor Cut	60%	\$198.00	65%	\$214.50	70%	\$231.00	75%	\$247.50	80%	\$264.00
Township Cut	40%	\$132.00	35%	\$115.50	30%	\$99.00	25%	\$82.50	20%	\$66.00
Township Cut-Registration Processing (5%)	5%	\$16.50		\$16.50		\$16.50		\$16.50		\$16.50
Township Cut-Reg-Brochure Space (2.5% small add, 5% large ad)	3%	\$8.25		\$8.25		\$8.25		\$8.25		\$16.50
Township Cut- Room/Field Reservation Fee (\$15/ field/small room, \$25 large room, \$30 turf field, \$35 gym)	\$15	\$60.00		\$60.00		\$60.00		\$60.00		\$60.00
Net to Township		\$47.25		\$30.75		\$14.25		(\$2.25)		(\$27.00)
Revenue Per Hour		\$11.81		\$7.69		\$3.56		(\$0.56)		(\$6.75)
Net Revenue as a Percentage of Overall Rev		14.32%		9.32%		4.32%		-0.68%		-8.18%

Monitor Costs

- Expenditure reports
- Meetings with managers
- Annual Reports
- Operational and Business Plans



Expenditure reports

320 - Aquatics

June 2014

From 6/1/2014 Through 6/30/2014

		Current Month Actual	Current Month Budget	Current Month Variance	YTD Actual	YTD Budget	YTD Variance	Total Budget
Revenues								
Program Revenue								
Concessions	4104	15.99	500.00	(484.01)	15.99	1,000.00	(984.01)	2,500.00
Rentals	4105	12,391.50	27,500.00	(15,108.50)	84,067.03	72,000.00	12,067.03	120,000.00
Memberships	4106	266,645.50	270,000.00	(3,354.50)	514,930.00	549,000.00	(34,070.00)	721,000.00
Guest Fees	4107	78,808.00	85,000.00	(6,192.00)	86,032.00	100,000.00	(13,968.00)	252,000.00
Total Program Revenue		357,860.99	383,000.00	(25,139.01)	685,045.02	722,000.00	(36,954.98)	1,095,500.00
Total Revenues		357,860.99	383,000.00	(25,139.01)	685,045.02	722,000.00	(36,954.98)	1,095,500.00
Expenditures								
Salaries and Wages								
Salaries and Wages	5010	196,395.01	250,634.00	54,238.99	418,982.57	497,065.00	78,082.43	1,240,677.00
Overtime	5011	2,278.40	3,000.00	721.60	7,713.68	5,200.00	(2,513.68)	12,000.00
Total Salaries and Wages		198,673.41	253,634.00	54,960.59	426,696.25	502,265.00	75,568.75	1,252,677.00
Payroll Taxes								
FICA Taxes	5020	15,101.13	19,403.00	4,301.87	32,044.78	38,425.00	6,380.22	95,830.00
Unemployment Taxes	5021	3,920.38	169.00	(3,751.38)	7,767.32	322.00	(7,445.32)	747.00
Total Payroll Taxes		19,021.51	19,572.00	550.49	39,812.10	38,747.00	(1,065.10)	96,577.00
Employee Benefits								
Retirement	5030	2,184.60	2,503.00	318.40	13,233.42	15,129.00	1,895.58	32,322.00
Insurance	5031	5,502.80	6,867.00	1,364.20	30,025.65	41,202.00	11,176.35	82,409.00
Workers Comp	5032	1,273.10	4,166.00	2,892.90	7,755.67	24,995.00	17,239.33	49,991.00
Total Employee Benefits		8,960.50	13,536.00	4,575.50	51,014.74	81,326.00	30,311.26	164,722.00
Staff Development								
Meetings	5100	0.00	400.00	400.00	172.17	400.00	227.83	3,000.00
Training and	5120	(1,818.00)	1,000.00	2,818.00	(10,582.84)	12,000.00	22,582.84	16,400.00
Uniforms	5130	(2,709.50)	1,000.00	3,709.50	3,200.50	13,000.00	9,799.50	17,500.00
Total Staff Development		(4,527.50)	2,400.00	6,927.50	(7,210.17)	25,400.00	32,610.17	36,900.00
Facility Expense								
Telephone	5210	737.90	2,500.00	1,762.10	7,795.12	12,500.00	4,704.88	25,000.00
Utilities	5220	32,449.48	30,000.00	(2,449.48)	129,947.30	120,000.00	(9,947.30)	258,000.00
Facility Repair and	5230	16,212.92	5,500.00	(10,712.92)	45,769.18	28,400.00	(17,369.18)	47,900.00
Maintenance								

↑ - \$37K

GOOD -
RAISE -

I will
ASK
HR

1. motions

Riva Row Boat House



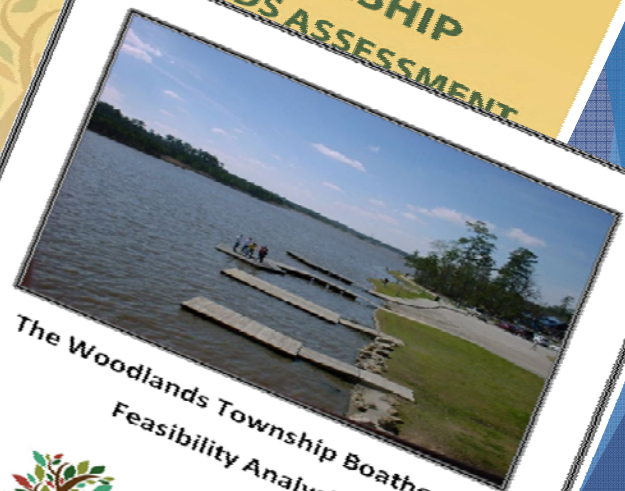
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Plan

1 of 28



The Woodlands Township Recreation Center
Operational and Business Model Review and
Plan
2013

THE WOODLANDS TOWNSHIP PARKS AND RECREATION NEEDS ASSESSMENT



The Woodlands Township Boathouse
Feasibility Analysis



January 2013

JULY

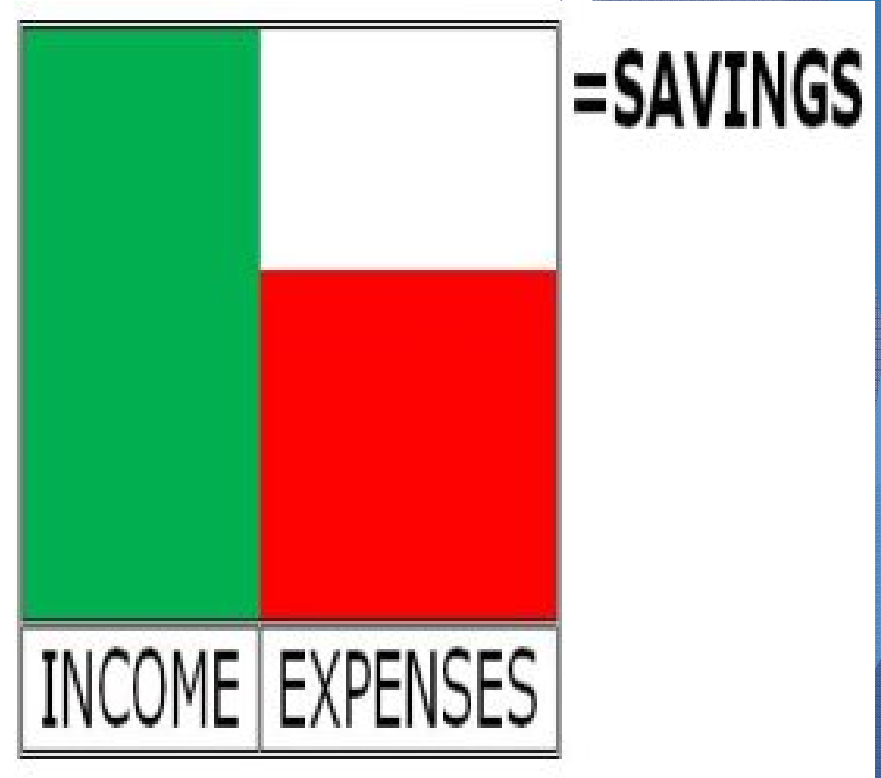
Final Thoughts

- What else can I review to reduce expenses
 - Service Levels
 - Partnerships
 - *3rd Party Support/Donations*
 - Fleet Management
 - Technology
 - Office Supplies
 - Office Furniture
 - Meeting Expenses
 - *What business are we in?*
 - *Other??????*



Final Thoughts

- To be effective in managing expenses consider:
 - Your programs, services and facilities
 - Yourself
 - *What it takes to involve others in saving dollars???*
 - Empowering employees to save money



Thank you!!!!!!!!!!

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