

Chapter 6 - Administration & Financing

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The Spring Garden Township Recreation Department is responsible for operating and supervising the public parks, play fields, and all outdoor and indoor recreation areas and facilities owned and controlled by the Township, as well as sponsoring recreation programs for all ages. Park maintenance is performed by the Township Public Works staff.

Advisory Board Structure

The Recreation Department works closely with the Spring Garden Township Recreation Commission, a seven-member advisory board created by Township ordinance in 1974. Five members, one resident from each of the Township's five wards, are appointed by the Board of Commissioners. These Commission members serve for terms of five years. One member of the Board of Commissioners serves as a non-voting member and is appointed by the Board of Commissioners each year for a one-year term. One member, who must be a Spring Garden Township resident, is to be appointed by the York Suburban School Board for a term determined by the School Board. At the present time there is no School Board representative. The Recreation Commission's only officer is the Chairman. The Recreation Director serves as the Secretary and takes meeting minutes. The Recreation Commission meets on the fourth Monday of the month (except for January, July and December) at the Tri Hill Municipal Building.

Recreation Department Structure and Authority

The Spring Garden Township Recreation Department has two full-time staff. The Recreation Director reports to the Township Manager and is the staff liaison to the Recreation Commission; the Program Coordinator reports to the Recreation Director. The Recreation Director is responsible for planning, promoting, organizing, and administering parks and recreation services for the Township. The Program Coordinator is responsible for creating, implementing, and scheduling recreation programs, sports leagues, and special events for all ages. Job descriptions exist for both positions. Performance evaluations are not conducted for the full-time staff. Seasonal part-time staff receive performance evaluations each year.

Summer parks counselors are the only part-time staff; they report to the Program Coordinator. On average, 16 summer parks counselors are hired each year. The Recreation Department rarely uses independent contractors as program instructors. When it has hired independent contractors, a verbal agreement is used. Part-time staff may be hired by either the Program Coordinator or Recreation Director; termination of part-time staff is only done by the Recreation Director.

The Township has few to no part-time or contracted program instructors. Any contractors now working for the Recreation Department are doing so on a 'handshake' basis.

The Public Works Department is responsible for park maintenance. The Recreation Director works closely with the Public Works Supervisor on the maintenance and improvement of park areas and

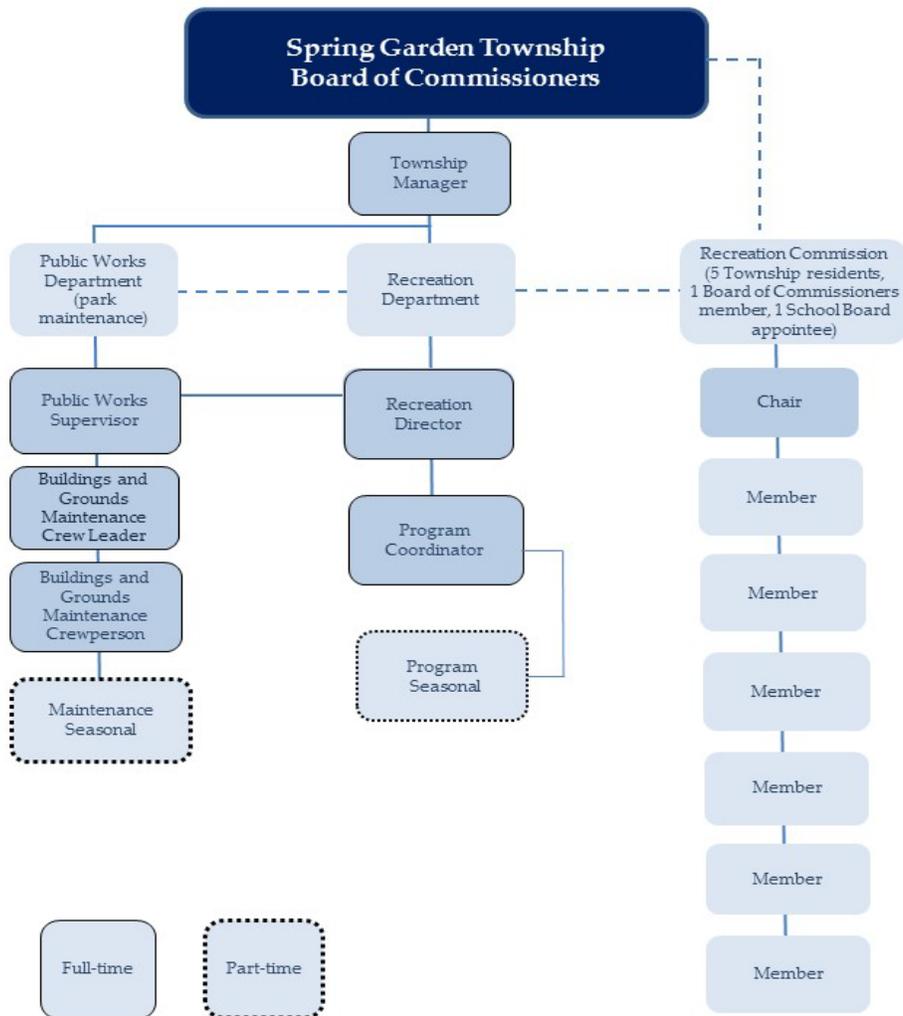
recreation facilities. The Public Works Supervisor delegates park maintenance work to the Buildings and Grounds Maintenance Crew Leader.

The Recreation Department uses its summer part-time staff as volunteers for special events. It also offers a counselor-in-training program, where 14- and 15-year-olds serve as volunteers for the summer parks program.

The Recreation Department office is located at the Tri Hill Municipal Building.

Figure 6-1 details the organizational structure of the Recreation Department.

Figure 6-1
Spring Garden Township
Organizational Structure - Recreation



Financing

In each Pennsylvania municipality, finding the financial resources needed to meet required mandates and provide all public services including parks and recreation, while balancing the tax burden on residents and businesses, is an annual challenge. Like other municipalities, Spring Garden Township operates within a climate of fiscal conservatism and increasing demands.

This financial inventory and analysis provides a five-year review of Spring Garden Township parks and recreation revenues and expenditures. Trends and comparisons for items such as expenditures per capita and cost recovery are presented to provide a better understanding of current conditions that, when viewed together with other portions of this Plan, will help to develop financial recommendations for the future.

Spring Garden Township adopts its annual budget no later than December 31 for the next calendar year according to the process and timelines established in the First Class Township Code. The Township takes a conservative approach to budgeting. Revenues are estimated to insure that projections will be met and likely exceeded. Expenditures are budgeted with the expectation that the full amount will not be expended unless there are unanticipated circumstances that occur during the year. For example, the 2014 General Fund Budget for the Recreation Department was \$437,662. The 2014 year-end projection for Recreation Department spending was \$413,589 leaving an estimated \$24,073 of the budget unused. Unused budget funds remaining at the end of the year are no longer available to the Department. They become part of the cash reserves available for allocation by the Board of Commissioners in the next year's budget.

Table 6-1 contains a summary of the Recreation Department's actual year-end General Fund revenue and expense budget figures for 2011 to 2013, the projected year-end totals for 2014 and the 2015 budget.

In 2013, 43 percent of the Recreation Department budget was spent on park maintenance; 41.3 percent on administration; and 15.7 percent on recreation programs.

Table 6-1
Spring Garden Township
Recreation Department - General Fund Budget

	2011 Actual	2012 Actual	2013 Actual	2014 Projected	2015 Budget
Revenues					
Park & Field Rentals	\$330	\$935	\$1,878	\$716	\$1,200
Booster Fundraising	\$1,606	\$3,937	\$4,854	\$5,000	\$5,000
Recreation Program Fees	\$25,851	\$28,011	\$23,544	\$22,003	\$21,600
Summer Parks	\$17,941	\$17,320	\$20,657	\$17,460	\$20,000
Discount Tickets	\$103	\$332	\$297	\$500	\$400
Trips	\$8,167	\$14,019	\$9,229	\$3,737	\$4,500
Total Revenue	\$53,998	\$64,554	\$60,460	\$49,416	\$51,700
Expenses					
Administration	\$152,814	\$155,637	\$160,272	\$170,992	\$176,510
Recreation Programs	\$52,520	\$57,981	\$60,704	\$60,047	\$66,600
Parks Maintenance	\$139,357	\$161,146	\$166,655	\$182,550	\$183,401
Total Expenses	\$344,691	\$374,764	\$387,631	\$413,589	\$426,511

Funding Parks and Recreation

Spring Garden Township finances the largest portion of the cost for recreation programs and park maintenance through local tax revenues. In 2013, 15.6 percent of the Recreation Department budget was financed by fees and charges. These fees and charges are largely generated by the Summer Parks program and other recreation programs. The receipts from these recreation programs represent 80% of all revenues projected for 2015 in the Recreation Department budget.

A capital improvement plan is not in place for replacement and repair of park facilities. Typically municipalities set aside funds each year in a capital fund to cover the costs of items such as pavilion roof or playground equipment replacement.

Spring Garden Township has embraced the practice of charging user fees to offset the direct cost of providing recreation programs. Charging fees for recreation programming that benefits individuals or groups of individuals rather than the community as a whole is routinely used by municipalities as one method to supplement tax support. Financing trends show that municipal parks and recreation is moving towards a market-based economy in which the users pay for services or facilities from which they directly benefit. The Recreation Department strives to recover the direct costs to offer recreation programs. The Township charges non-residents higher fees than its residents to enroll in recreation programs.

Like many small Recreation Departments, no formal revenue policy has been adopted. Such a policy would help to establish realistic targets for different types of recreation programs, including those that deserve tax-funded support and are offered at low or no cost; those that should recover their direct costs; and those where an additional percentage should be added to direct costs to help defray the administrative overhead costs.

Funds raised by the youth sports programs are not currently in a restricted account. As a result, any remaining funds at the end of the year roll into the general fund and are lost to the program which raised the funds.

Rental fees are charged for the reservation and use of park pavilions. In 2013, 3.1 percent of the Recreation Department revenues came from pavilion rentals. Residents pay \$20 to rent a picnic pavilion for one day; non-residents pay \$50. The Department averages 15 to 20 pavilion rentals each year.

Business signs are placed on the outfield fence at the Tri Hill Park ball field. Businesses pay the Township each year; approximately six businesses advertise on the fence.

Municipal Comparisons

Local municipal spending on parks and recreation in Pennsylvania is extremely diverse and therefore challenging to capture and compare. Listed below in Table 6-2 is data for similarly-sized municipalities that do not have large fee-generating facilities such as golf courses or recreation centers. Each municipality's Recreation Department revenue is shown as a percentage of the cost recovered. The per capita expense for each municipality is calculated using the net parks and recreation expenses of the municipality and the 2010 census figures.

	County	2010 Census Pop	2013 Total General Fund Expenses	2013 Rec Expenses	2013 Rec Revenue	2013 Net Rec Expenses	% Cost Recovery	Per Capita Rec Spending	Rec as a Percent of Total Expenses
Spring Garden Township	York	12,578	\$7,564,847	\$387,631	\$60,460	\$327,697	15.6%	\$26.05	5.1%
Silver Spring Township	Cumberland	13,657	\$7,445,648	\$588,711	\$116,824	\$471,887	19.8%	\$43.11	7.9%
Loyalsock Township	Lycoming	11,026	\$4,591,779	\$433,329	\$123,379	\$309,950	28.5%	\$28.11	9.4%
Lower Saucon Township	Northampton	10,772	\$8,068,316	\$494,411	\$6,305	\$488,106	1.3%	\$45.31	6.1%
Manchester Township	York	18,161	\$9,766,859	\$374,394	\$40,843	\$333,551	10.9%	\$18.37	3.8%
Lancaster Township	Lancaster	16,149	\$6,429,210	\$187,050	\$45,000	\$142,050	24%	\$8.80	2.2%
North Lebanon Township	Lebanon	11,429	\$3,451,653	\$276,553	\$800	\$275,753	.3%	\$24.13	7.9%

Statewide Municipal Spending for Parks and Recreation

Based on the data from the PA Department of Community and Economic Development, from 2008-2012, municipalities spent about \$457 million in operating budget funds on recreation, or \$36 annually per capita. Municipalities spent an average of three percent of their total expenditures on recreation. It's important to note, however, that two-thirds of Pennsylvania municipalities either had no recreation expenditures or spent less than \$25,000. Pennsylvania municipal recreation spending is closely correlated to population; the larger the municipal population, the higher the spending. The national average per capita operating budget spending by municipalities on parks and recreation is \$45.

Spring Garden Township spent approximately 5.1 percent of its total 2013 operating budget on parks and recreation which amounted to about \$26.05 per capita.

Mandatory Dedication

The Pennsylvania Municipalities Planning Code provides local municipalities with a financial tool to assist with the capital expense of creating park areas and recreation facilities that will serve the future residents of new residential developments. The Spring Garden Township Subdivision and Land Development Ordinance, Sections 514 and 515, provides the requirements for dedication of recreation land and payment of fees-in-lieu of land dedication. Refer to Chapter 3 of this Plan for additional discussion of mandatory dedication.

Currently, the Township's recreation escrow fund is at \$294,517.28. There is no plan in place for the use of the funds.

Administration and Finance Analysis

Strengths

The Township supports parks and recreation with annual budget allocations for programming and park maintenance. It has a sufficient number of staff to plan, coordinate, and conduct recreation programs. The same is true for park maintenance.

The Recreation Commission meets monthly to advise the Township on the recreational needs of residents.

Challenges

The Recreation Director and Program Coordinator, at times, perform tasks that could be performed by volunteers or part-time staff.

Special events are difficult to conduct with the current staff and volunteer support.

The Department is referred to at times as a Recreation Department and at other times as a Parks and Recreation Department.

The name of the Recreation Commission is misleading. A Recreation Commission is typically a governing body with recreation programming responsibilities (no park responsibilities). The Township Recreation Commission is an advisory board, not a governing board.

The Recreation Commission is not always able to field a quorum for its meetings. Members are not actively involved in assisting the Recreation Department.

Opportunities

The Township has a solid base of funding in place to maintain parks and offer recreation programs. It can be used as a base on which to build.

The Recreation Department has the ability to greatly increase its recreation programs and special event schedule by finding new partners, new program locations, new program instructors, and new volunteers.

The Recreation Commission members' expertise and contacts can be better leveraged to help grow the recreation programs.

