

MONTHLY FINANCIAL REPORT  
*Report for the Period Ending*  
*July 31, 2013*

Prepared by  
Recreation and Park Department, Finance Division  
August 5, 2013.

REPORT INCLUDES  
Financial Highlights  
Revenue Summary Page  
Expenditure Summary Page  
Program Details

**Recreation and Park Department  
Fiscal Year 2013-14  
Financial Highlights for July 2013**

**REVENUES**

- **General Fund**

Department's General Fund revenue is projected at \$44.4 million broken down as follows:

- ✓ \$25.9 million in department generated revenues;
- ✓ \$ 7.9 million in parking garage revenues;
- ✓ \$ 9.7 million in prior year designated reserve; and
- ✓ \$913,000 in admission tax related to Candlestick Park

Represents a net increase of \$10.9 million from FY 12-13 budgeted revenue as follows: increased revenue from the Department's parking garages (\$2.2 million); increased revenue from facility rentals and athletic field reservations (\$1.0 million); increased revenue from recreation program fees (\$460K); increased prior year designated reserve (\$8.0 million); offset by decreased revenue generated at Candlestick (\$767K)

- **Golf Fund**

Golf Fund revenue is projected at \$13.7 million, which includes an operating transfer from the General Fund in the amount of \$4,771,357

- **Yacht Harbor**

Yacht Harbor revenue is projected at approximately \$5.6 million, which includes a fund balance appropriation of \$1,826,333

- **Open Space**

Open Space Fund is projected at approximately \$43.4 million, which includes a fund balance appropriation of \$1,692,437

**EXPENDITURES**

- **General Fund and General Fund Work Order**

Operating budget is \$79.4 million which represents an increase of \$5.3 million from FY 12-13 due primarily to: increased salary and fringe benefit costs based on approved labor agreements and increased health and retirement costs; and Board of Supervisor's Budget Committee add-backs (\$1.4 million) to fund programs/projects in FY 13-14.

- **Overhead Fund**

Overhead fund budget is \$31.1 million which represents an increase of \$2.6 million from FY 12-13 due primarily to: increased salary and fringe benefit costs based on approved labor agreements and increased health and retirement costs; work order cost increases in water and sewer service costs; and increased fuel and maintenance costs for city vehicles in FY 13-14

- **Open Space**

Operating budget is \$43.4 million which represents an increase of \$2.1 million from FY 12-13 due primarily to: increased salary and fringe benefit costs based on approved labor agreements and increased health and retirement costs; and increased capital project appropriation

- **Golf Fund**

Operating budget is \$13.7 million which represents an increase of \$1.5 million from FY 12-13 due primarily to: increased appropriation for materials and supplies and equipment leases; and appropriation for PGA Tournament costs in FY 13-14

- **Yacht Harbor**

Operating budget is \$5.6 million which represents an increase of \$1.6 million from FY 12-13 due primarily to increased debt service payments and escrow reserve per Boating and Waterways loan requirements.

FISCAL YEAR 2013-14

DEPARTMENT REVENUE SUMMARY REPORT - AS OF July 31, 2013

	FY 13-14 Revised Budget	FY 13-14 Year to Date	FY 12-13 Year to Date	FY 13-14 Annual Forecast	Variance
County Fair Building Rental	\$150,000	\$3,100	\$5,670	\$150,000	0
Concessions	\$1,610,000	\$18,860	\$15,450	\$1,610,000	0
Tea Garden, Botanical, Carrousel, Nurser	\$3,030,900	\$342,104	\$331,050	\$3,030,900	0
Tennis Fees	\$35,000	\$2,565	\$2,725	\$35,000	0
<b>Golden Gate Park</b>	<b>\$4,825,900</b>	<b>\$366,629</b>	<b>\$354,895</b>	<b>\$4,825,900</b>	<b>0</b>
Kezar and Music Concourse Parking	\$890,000	\$65,000	\$66,000	\$890,000	0
Various Garages	\$6,975,000	\$593,195	\$514,690	\$6,975,000	0
Other	\$6,000	\$155	\$175	\$6,000	0
<b>Garages &amp; Paid Parking</b>	<b>\$7,871,000</b>	<b>\$658,350</b>	<b>\$580,865</b>	<b>\$7,871,000</b>	<b>0</b>
Facilities Rentals	\$937,000	\$72,685	\$70,340	\$937,000	0
Athletic Field Reservations	\$1,500,000	\$188,050	\$164,570	\$1,500,000	0
Permits & Reservations	\$4,086,000	\$590,325	\$417,740	\$4,086,000	0
<b>Permits &amp; Facilities Rentals</b>	<b>\$6,523,000</b>	<b>\$851,060</b>	<b>\$652,650</b>	<b>\$6,523,000</b>	<b>0</b>
Aquatics	\$780,000	\$15,760	\$21,415	\$780,000	0
Photo Center	\$15,000	\$0	\$900	\$15,000	0
Sharon Arts	\$165,000	\$1,315	\$870	\$165,000	0
Recreation Programs	\$2,393,070	\$856,250	\$697,645	\$2,393,070	0
<b>Program Fees</b>	<b>\$3,353,070</b>	<b>\$873,325</b>	<b>\$720,830</b>	<b>\$3,353,070</b>	<b>0</b>
Coit Tower Admission	\$790,000	\$0	\$0	\$790,000	0
Randall Museum	\$24,000	\$0	\$0	\$24,000	0
Camp Mather	\$1,968,000	\$703,895	\$699,100	\$1,968,000	0
Zoo	\$612,363	\$0	\$0	\$612,363	0
<b>Citywide Facilities</b>	<b>\$3,394,363</b>	<b>\$703,895</b>	<b>\$699,100</b>	<b>\$3,394,363</b>	<b>0</b>
Citywide Concessions	\$1,480,600	\$34,800	\$75,302	\$1,480,600	0
Prior Year Designated Reserve	\$9,730,220	\$0	\$1,700,000	\$9,730,220	0
<b>Other Revenues</b>	<b>\$11,210,820</b>	<b>\$34,800</b>	<b>\$1,775,302</b>	<b>\$11,210,820</b>	<b>0</b>
Admission Tax	\$913,000	\$171,955	\$0	\$913,000	0
49ers - Admissions, Parking, Food, and Luxury Conces.	\$4,720,436	\$0	\$0	\$4,720,436	0
Utilities Reimbursement	\$118,000	\$0	\$0	\$118,000	0
Concessions and Special Events	\$1,275,000	\$41,725	\$54,680	\$1,275,000	0
Short Term Rental Permits	\$180,000	\$8,600	\$0	\$180,000	0
Naming Right	\$0	\$0	\$0	\$0	0
<b>Stadium/Candlestick Park</b>	<b>\$7,206,436</b>	<b>\$222,280</b>	<b>\$54,680</b>	<b>\$7,206,436</b>	<b>0</b>
<b>Department Generated Total</b>	<b>\$44,384,589</b>	<b>\$3,710,339</b>	<b>\$4,838,322</b>	<b>\$44,384,589</b>	<b>0</b>
Interest Earned	\$20,000	\$0	\$0	\$20,000	0
Concession Miscellaneous	\$3,797,013	\$157,120	\$166,460	\$3,797,013	0
Golf Fees	\$6,330,264	\$574,645	\$650,449	\$6,330,264	0
Operating Transfer From GF	\$4,771,357 *	\$0	\$2,264,649	\$4,771,357	0
Operating Transfer To Open Space	(\$1,180,000)	\$0	\$0	(\$1,180,000)	0
<b>Golf Fund</b>	<b>\$13,738,634</b>	<b>\$731,765</b>	<b>\$3,081,558</b>	<b>\$13,738,634</b>	<b>0</b>
Interest Earned	\$25,000	\$0	\$0	\$25,000	0
Concessions	\$343,250	\$22,979	\$19,179	\$343,250	0
Berth & Mooring Fees	\$3,371,000	\$0	\$118,025	\$3,371,000	0
Fund Balance	\$1,826,333	\$1,826,333	\$992,808	\$1,826,333	0
<b>Yacht Harbor Fund</b>	<b>\$5,565,583</b>	<b>\$1,849,312</b>	<b>\$1,130,012</b>	<b>\$5,565,583</b>	<b>0</b>
Property Taxes	\$40,108,000	\$0	\$0	\$40,108,000	0
Interest Earned	\$452,000	\$0	\$23,568	\$452,000	0
Operating Transfer From Golf	\$1,180,000	\$0	\$861,212	\$1,180,000	0
Fund Balance	\$1,692,437	\$1,692,437	\$2,570,909	\$1,692,437	0
<b>Open Space Fund</b>	<b>\$43,432,437</b>	<b>\$1,692,437</b>	<b>\$3,455,689</b>	<b>\$43,432,437</b>	<b>0</b>
City Property Rental	\$671,502	\$0	\$0	\$671,502	0
Fuhrman Bequest Fund	\$671,502	\$0	\$0	\$671,502	0
<b>Other Gifts</b>	<b>\$471,258</b>	<b>\$0</b>	<b>\$0</b>	<b>\$471,258</b>	<b>0</b>
<b>Bonds &amp; Other Funds</b>	<b>\$8,736,386</b>			<b>\$8,736,386</b>	<b>0</b>
<b>General Fund Support</b>	<b>\$43,937,889 *</b>			<b>\$43,937,889</b>	<b>0</b>
<b>DEPARTMENT TOTAL</b>	<b>\$160,938,278</b>	<b>\$7,983,853</b>	<b>\$12,505,581</b>	<b>\$160,938,278</b>	<b>0</b>

\* Total general fund support in FY 13-14 is \$48,709,246 - \$4,771,357 shown as GF support in Golf

## RECREATION & PARK DEPARTMENT

Interim Report for July 2013

	Budgeted	Actual	Encumbrances	Balance	% Expended
<b>GENERAL FUND</b>					
SALARIES	32,234,319	597,753	0	31,636,566	2%
MANDATORY FRINGE BENEFITS	13,871,347	143,955	0	13,727,392	1%
OVERHEAD	17,313,091	44,052	0	17,269,039	0%
NON PERSONNEL SERVICES	5,989,713	394,043	4,269,709	1,325,961	78%
CITY GRANT PROGRAMS	341,404	0	0	341,404	0%
MATERIALS & SUPPLIES	3,113,836	95,705	603,458	2,414,672	23%
EQUIPMENT LEASE/ FINANCE	1,806,076	9,480	53,637	1,742,960	3%
FACILITIES MAINTENANCE	3,055,000	0	0	3,055,000	0%
SERVICES OF OTHER DEPTS	1,720,867	0	50,000	1,670,867	3%
<b>Total:</b>	<b>79,445,653</b>	<b>1,284,989</b>	<b>4,976,804</b>	<b>73,183,860</b>	<b>8%</b>
<b>OVERHEAD FUND</b>					
SALARIES	7,218,235	194,698	0	7,023,537	3%
MANDATORY FRINGE BENEFITS	3,217,447	55,948	0	3,161,499	2%
NON PERSONNEL SERVICES	2,505,807	41,726	519,395	1,944,686	22%
EQUIPMENT	55,826	6,205	64,913	775,361	8%
MATERIALS & SUPPLIES	846,479	0	0	55,826	0%
SERVICES OF OTHER DEPTS	17,212,916	0	0	17,212,916	0%
EXPENDITURE RECOVERY	(31,056,710)	(95,833)	0	(30,960,877)	0%
<b>Total:</b>	<b>0</b>	<b>202,743</b>	<b>584,308</b>	<b>(787,051)</b>	<b>-</b>
<b>OPEN SPACE FUND</b>					
SALARIES	14,962,695	184,781	0	14,777,914	1%
MANDATORY FRINGE BENEFITS	8,258,483	52,078	0	8,206,405	1%
OVERHEAD	9,083,166	26,004	0	9,057,162	0%
NON PERSONNEL SERVICES	5,389,215	343	27,116	5,361,755	1%
MATERIALS & SUPPLIES	527,426	2,665	107,010	417,751	21%
EQUIPMENT LEASE/ FINANCE	463,629	0	0	463,629	0%
SERVICES OF OTHER DEPTS	187,098	0	0	187,098	0%
OPEN SPACE CAPITAL PROJECTS	4,560,725	0	0	4,560,725	0%
<b>Total:</b>	<b>43,432,437</b>	<b>265,872</b>	<b>134,126</b>	<b>43,032,439</b>	
<b>GOLF FUND</b>					
SALARIES	3,218,075	52,863	0	3,165,212	2%
MANDATORY FRINGE BENEFITS	1,516,167	14,787	0	1,501,380	1%
OVERHEAD	1,470,586	0	0	1,470,586	0%
NON PERSONNEL SERVICES	4,445,476	33,251	1,677,793	2,734,432	38%
MATERIALS & SUPPLIES	696,101	1,068	19,528	675,505	3%
EQUIPMENT	166,782	0	0	166,782	0%
SERVICES OF OTHER DEPTS	1,155,447	0	0	1,155,447	0%
CAPITAL RESERVE	320,000	0	0	320,000	0%
PGA TOURNAMENT	750,000	0	0	750,000	0%
<b>Total:</b>	<b>13,738,634</b>	<b>101,970</b>	<b>1,697,321</b>	<b>11,939,343</b>	
<b>MARINA YACHT HARBOR FUND</b>					
SALARIES	910,103	12,246	0	897,857	1%
MANDATORY FRINGE BENEFITS	467,774	3,632	0	464,142	1%
OVERHEAD	358,847	0	0	358,847	0%
NON PERSONNEL SERVICES	218,626	0	6,000	212,626	3%
MATERIALS & SUPPLIES	100,000	1,369	22,484	76,147	24%
DEBT SERVICE	2,329,402	514,119	0	1,815,283	22%
SERVICES OF OTHER DEPTS	205,831	0	0	205,831	0%
FACILITIES MAINTENANCE	975,000	0	0	975,000	0%
<b>Total:</b>	<b>5,565,583</b>	<b>531,367</b>	<b>28,484</b>	<b>5,005,732</b>	
	<b>142,182,307</b>	<b>2,386,940</b>	<b>7,421,043</b>	<b>132,374,324</b>	
<b>BONDS &amp; OTHER PROJECT FUNDS</b>					
BONDS & OTHER PROJECT FUNDS	18,755,971	-	-	18,755,971	
<b>DEPARTMENTAL TOTAL</b>	<b>160,938,278</b>	<b>2,386,940</b>	<b>7,421,043</b>	<b>151,130,295</b>	

**RECREATION & PARK DEPARTMENT**

Monthly Financial Report Detail

Report for July 2013

	Budgeted	Actual	Encumbrances	Balance
<b>NEIGHBORHOOD PARKS &amp; OPEN SPACE</b>				
<b>GENERAL FUND</b>				
001 SALARIES	7,207,119	99,238	0	7,107,881
013 MANDATORY FRINGE BENEFITS	3,319,188	28,113	0	3,291,075
020 OVERHEAD	3,638,659	0	0	3,638,659
021 NON PERSONNEL SERVICES	207,394	2,076	12,964	192,354
040 MATERIALS & SUPPLIES	610,200	9,764	105,629	494,806
060 EQUIPMENT	353,391	0	0	353,391
Total:	<b>15,335,951</b>	<b>139,192</b>	<b>118,593</b>	<b>15,078,166</b>
<b>OPEN SPACE FUND</b>				
001 SALARIES	5,349,840	71,747	0	5,278,093
013 MANDATORY FRINGE BENEFITS	2,672,313	20,628	0	2,651,685
020 OVERHEAD	2,901,850	0	0	2,901,850
021 NON PERSONNEL SERVICES	103,149	0	13,840	89,309
040 MATERIALS & SUPPLIES	157,551	766	30,275	126,511
Total:	<b>11,184,703</b>	<b>93,141</b>	<b>44,115</b>	<b>11,047,447</b>
NEIGHBORHOOD PARKS & OPEN SPACE Total:	<b>26,520,654</b>	<b>232,333</b>	<b>162,708</b>	<b>26,125,613</b>
<b>GOLDEN GATE PARK</b>				
<b>GENERAL FUND</b>				
001 SALARIES	4,306,941	97,218	0	4,209,723
013 MANDATORY FRINGE BENEFITS	2,329,823	28,282	0	2,301,541
020 OVERHEAD	2,745,513	0	0	2,745,513
021 NON PERSONNEL SERVICES	185,098	0	10,300	174,798
038 CITY GRANT PROGRAMS	341,404	0	0	341,404
040 MATERIALS & SUPPLIES	183,876	8,026	36,474	139,376
060 EQUIPMENT	47,036	0	0	47,036
Total:	<b>10,139,691</b>	<b>133,527</b>	<b>46,774</b>	<b>9,959,391</b>
<b>OPEN SPACE FUND</b>				
001 SALARIES	175,614	2,495	0	173,119
013 MANDATORY FRINGE BENEFITS	90,626	465	0	90,161
020 OVERHEAD	92,166	0	0	92,166
021 NON PERSONNEL SERVICES	0	0	9,850	(9,850)
Total:	<b>358,406</b>	<b>2,959</b>	<b>9,850</b>	<b>345,597</b>
GOLDEN GATE PARK Total:	<b>10,498,097</b>	<b>136,486</b>	<b>56,624</b>	<b>10,304,987</b>
<b>TURF</b>				
<b>GENERAL FUND</b>				
001 SALARIES	909,827	24,648	0	885,179
013 MANDATORY FRINGE BENEFITS	392,800	7,168	0	385,632
020 OVERHEAD	506,791	0	0	506,791
021 NON PERSONNEL SERVICES	10,000	0	0	10,000
040 MATERIALS & SUPPLIES	93,964	0	0	93,964
060 EQUIPMENT	180,955	0	0	180,955
TURF Total:	<b>2,094,337</b>	<b>31,816</b>	<b>0</b>	<b>2,062,521</b>
<b>URBAN FORESTRY</b>				
<b>GENERAL FUND</b>				
001 SALARIES	912,730	18,930	0	893,800
013 MANDATORY FRINGE BENEFITS	469,923	5,218	0	464,705
020 OVERHEAD	465,177	0	0	465,177
021 NON PERSONNEL SERVICES	25,000	0	0	25,000
040 MATERIALS & SUPPLIES	57,600	(1,989)	20,995	38,594
060 EQUIPMENT	56,550	0	0	56,550
Total:	<b>1,986,980</b>	<b>22,159</b>	<b>20,995</b>	<b>1,943,826</b>
<b>OPEN SPACE FUND</b>				
001 SALARIES	925,394	7,281	0	918,113
013 MANDATORY FRINGE BENEFITS	429,888	2,128	0	427,760
020 OVERHEAD	471,632	0	0	471,632
040 MATERIALS & SUPPLIES	18,875	0	0	18,875
Total:	<b>1,845,789</b>	<b>9,409</b>	<b>0</b>	<b>1,836,380</b>
URBAN FORESTRY Total:	<b>3,832,769</b>	<b>31,567</b>	<b>20,995</b>	<b>3,780,207</b>

**RECREATION & PARK DEPARTMENT**

Monthly Financial Report Detail

Report for July 2013

	Budgeted	Actual	Encumbrances	Balance
<b>HORTICULTURAL APPRENTICESHIP PROGRAM</b>				
<b>GENERAL FUND</b>				
001 SALARIES	1,383,601	19,118	0	1,364,483
013 MANDATORY FRINGE BENEFITS	716,350	3,874	0	712,476
020 OVERHEAD	770,693	0	0	770,693
040 MATERIALS & SUPPLIES	10,000	63	937	9,000
Total:	2,880,644	23,056	937	2,856,652
<b>OPEN SPACE FUND</b>				
001 SALARIES	354,440	1,854	0	352,586
013 MANDATORY FRINGE BENEFITS	208,079	162	0	207,917
020 OVERHEAD	186,017	0	0	186,017
Total:	748,536	2,016	0	746,520
<b>HORTICULTURAL APPRENTICESHIP PROGRAM</b>	<b>3,629,180</b>	<b>25,071</b>	<b>937</b>	<b>3,603,172</b>
<b>NATURAL AREAS</b>				
<b>GENERAL FUND</b>				
001 SALARIES	134,177	1,536	0	132,641
013 MANDATORY FRINGE BENEFITS	62,863	449	0	62,414
020 OVERHEAD	74,739	0	0	74,739
021 NON PERSONNEL SERVICES	20,000	0	2,500	17,500
040 MATERIALS & SUPPLIES	16,887	0	8,500	8,387
Total:	308,666	1,985	11,000	295,681
<b>OPEN SPACE FUND</b>				
001 SALARIES	704,680	10,241	0	694,439
013 MANDATORY FRINGE BENEFITS	341,896	2,998	0	338,898
020 OVERHEAD	339,433	0	0	339,433
021 NON PERSONNEL SERVICES	52,000	260	(260)	52,000
040 MATERIALS & SUPPLIES	48,400	194	8,983	39,223
Total:	1,486,409	13,693	8,723	1,463,993
<b>NATURAL AREAS Total:</b>	<b>1,795,075</b>	<b>15,678</b>	<b>19,723</b>	<b>1,759,674</b>
<b>VOLUNTEER PROGRAM</b>				
<b>OPEN SPACE FUND</b>				
001 SALARIES	440,574	5,029	0	435,546
013 MANDATORY FRINGE BENEFITS	206,304	1,242	0	205,062
020 OVERHEAD	231,222	0	0	231,222
021 NON PERSONNEL SERVICES	15,000	83	(64)	14,980
040 MATERIALS & SUPPLIES	61,167	0	5,023	56,144
<b>VOLUNTEER PROGRAM Total:</b>	<b>954,267</b>	<b>6,354</b>	<b>4,959</b>	<b>942,954</b>
<b>STADIUM - CANDLESTICK PARK</b>				
<b>GENERAL FUND</b>				
001 SALARIES	871,545	13,949	0	857,596
013 MANDATORY FRINGE BENEFITS	397,920	3,737	0	394,183
020 OVERHEAD	364,527	0	0	364,527
021 NON PERSONNEL SERVICES	766,425	13,165	152,045	601,215
040 MATERIALS & SUPPLIES	338,151	6,014	196,073	136,064
081 SERVICES OF OTHER DEPTS	1,339,595	0	0	1,339,595
<b>STADIUM - CANDLESTICK PARK Total:</b>	<b>4,078,163</b>	<b>36,865</b>	<b>348,118</b>	<b>3,693,180</b>
<b>PARK PATROL</b>				
<b>GENERAL FUND</b>				
001 SALARIES	1,315,315	21,901	0	1,293,414
013 MANDATORY FRINGE BENEFITS	623,008	4,797	0	618,211
020 OVERHEAD	732,657	0	0	732,657
021 NON PERSONNEL SERVICES	0	8,319	0	(8,319)
040 MATERIALS & SUPPLIES	70,952	411	(411)	70,952
<b>PARK PATROL Total:</b>	<b>2,741,932</b>	<b>35,429</b>	<b>(411)</b>	<b>2,706,915</b>

RECREATION & PARK DEPARTMENT  
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	Budgeted	Actual	Encumbrances	Balance
<b>RECREATION</b>				
<b>GENERAL FUND</b>				
001 SALARIES	8,328,464	174,570	0	8,153,894
013 MANDATORY FRINGE BENEFITS	2,778,944	33,173	0	2,745,771
020 OVERHEAD	4,628,791	0	0	4,628,791
021 NON PERSONNEL SERVICES	430,826	10,729	70,891	349,206
040 MATERIALS & SUPPLIES	1,139,414	64,954	87,405	987,055
060 EQUIPMENT	0	0	15,764	(15,764)
081 SERVICES OF OTHER DEPTS	84,000	0	0	84,000
Total:	17,390,439	283,426	174,060	16,932,953
<b>OPEN SPACE FUND</b>				
001 SALARIES	3,711,969	38,246	0	3,673,723
013 MANDATORY FRINGE BENEFITS	1,623,071	11,293	0	1,611,778
020 OVERHEAD	1,948,112	0	0	1,948,112
040 MATERIALS & SUPPLIES	0	0	4,632	(4,632)
Total:	7,283,152	49,539	4,632	7,228,981
RECREATION Total:	24,673,591	332,965	178,692	24,161,935
<b>PERMITS &amp; RESERVATIONS</b>				
<b>GENERAL FUND</b>				
001 SALARIES	883,114	17,337	0	865,777
013 MANDATORY FRINGE BENEFITS	402,351	4,713	0	397,638
020 OVERHEAD	491,912	0	0	491,912
021 NON PERSONNEL SERVICES	26,500	0	1,000	25,500
040 MATERIALS & SUPPLIES	39,650	229	(339)	39,760
PERMITS & RESERVATIONS Total:	1,843,527	22,279	661	1,820,588
<b>STRUCTURAL MAINTENANCE</b>				
<b>GENERAL FUND</b>				
001 SALARIES	3,599,178	47,435	0	3,551,743
013 MANDATORY FRINGE BENEFITS	1,725,309	13,702	0	1,711,607
020 OVERHEAD	2,550,458	35,401	0	2,515,057
021 NON PERSONNEL SERVICES	0	0	16,477	(16,477)
040 MATERIALS & SUPPLIES	445,161	6,398	133,216	305,547
060 EQUIPMENT	396,518	9,480	37,873	349,165
081 SERVICES OF OTHER DEPTS	247,272	0	0	247,272
Total:	8,963,896	112,416	187,566	8,663,915
<b>GENERAL FUND ANNUAL PROJECTS</b>				
001 SALARIES	62,425	0	0	62,425
013 MANDATORY FRINGE BENEFITS	28,061	0	0	28,061
020 OVERHEAD	33,938	0	0	33,938
Total:	124,424	0	0	124,424
<b>OPEN SPACE FUND</b>				
001 SALARIES	2,762,810	34,844	0	2,727,967
013 MANDATORY FRINGE BENEFITS	1,276,200	10,050	0	1,266,150
020 OVERHEAD	1,502,025	26,004	0	1,476,021
021 NON PERSONNEL SERVICES	0	0	3,750	(3,750)
040 MATERIALS & SUPPLIES	241,433	1,705	58,098	181,630
Total:	5,782,468	72,602	61,848	5,648,018
STRUCTURAL MAINTENANCE Total:	14,870,788	185,018	249,413	14,436,357

**RECREATION & PARK DEPARTMENT**

Monthly Financial Report Detail

Report for July 2013

	Budgeted	Actual	Encumbrances	Balance
<b>WORK ORDERS - GARDENING SERVICES &amp; WORKREATION</b>				
<b>GENERAL FUND WORK ORDER FUND</b>				
001 SALARIES	1,895,462	31,424	0	1,864,038
013 MANDATORY FRINGE BENEFITS	443,861	4,087	0	439,774
020 OVERHEAD	72,825	0	0	72,825
021 NON PERSONNEL SERVICES	173,670	0	18,750	154,920
040 MATERIALS & SUPPLIES	107,981	1,834	14,980	91,167
086 EXPENDITURE RECOVERY	(2,693,799)	0	0	(2,693,799)
<b>WORK ORDERS - GARDENING SERVICES &amp;</b>	<b>(0)</b>	<b>37,344</b>	<b>33,730</b>	<b>(71,074)</b>
<b>GOLF FUND</b>				
<b>GOLF FUND</b>				
001 SALARIES	3,218,075	52,863	0	3,165,212
013 MANDATORY FRINGE BENEFITS	1,516,167	14,787	0	1,501,380
020 OVERHEAD	1,470,586	0	0	1,470,586
021 NON PERSONNEL SERVICES	4,445,476	33,251	1,677,793	2,734,432
040 MATERIALS & SUPPLIES	696,101	1,068	19,528	675,505
060 EQUIPMENT	166,782	0	0	166,782
081 SERVICES OF OTHER DEPTS	1,155,447	0	0	1,155,447
091 CAPITAL RESERVE	320,000	0	0	320,000
091 PGA TOURNAMENT	750,000			750,000
<b>GOLF FUND Total:</b>	<b>13,738,634</b>	<b>101,970</b>	<b>1,697,321</b>	<b>11,939,343</b>
<b>MARINA FUND</b>				
<b>MARINA YACHT HARBOR FUND</b>				
001 SALARIES	910,103	12,246	0	897,857
013 MANDATORY FRINGE BENEFITS	467,774	3,632	0	464,142
020 OVERHEAD	358,847	0	0	358,847
021 NON PERSONNEL SERVICES	218,626	0	6,000	212,626
040 MATERIALS & SUPPLIES	100,000	1,369	22,484	76,147
070 DEBT SERVICE	2,329,402	514,119	0	1,815,283
081 SERVICES OF OTHER DEPTS	205,831	0	0	205,831
095 FACILITIES MAINTENANCE	975,000	0	0	975,000
<b>MARINA FUND Total:</b>	<b>5,565,583</b>	<b>531,367</b>	<b>28,484</b>	<b>5,005,732</b>
<b>OVERHEAD FUND</b>				
<b>GENERAL FUND WORK ORDER FUND</b>				
001 SALARIES	0	17,041	0	(17,041)
013 MANDATORY FRINGE BENEFITS	0	3,270	0	(3,270)
020 OVERHEAD	0	2,344	0	(2,344)
<b>Total:</b>	<b>0</b>	<b>22,655</b>	<b>0</b>	<b>(22,655)</b>
<b>OVERHEAD FUND</b>				
001 SALARIES	7,218,235	194,698	0	7,023,537
013 MANDATORY FRINGE BENEFITS	3,217,447	55,948	0	3,161,499
021 NON PERSONNEL SERVICES	2,505,807	41,726	519,395	1,944,686
040 MATERIALS & SUPPLIES	846,479	6,205	64,913	775,361
060 EQUIPMENT	55,826	0	0	55,826
081 SERVICES OF OTHER DEPTS	17,212,916	0	0	17,212,916
086 EXPENDITURE RECOVERY	(31,056,710)	(95,833)	0	(30,960,877)
<b>Total:</b>	<b>0</b>	<b>202,743</b>	<b>584,308</b>	<b>(787,051)</b>
<b>OVERHEAD FUND Total:</b>	<b>0</b>	<b>225,398</b>	<b>584,308</b>	<b>(809,706)</b>



**RECREATION & PARK DEPARTMENT**

Monthly Financial Report Detail

Report for July 2013

	Budgeted	Actual	Encumbrances	Balance
<b>ZOO</b>				
<b>GENERAL FUND ANNUAL PROJECTS</b>				
001 SALARIES	424,421	4,957	0	419,464
013 MANDATORY FRINGE BENEFITS	180,946	1,216	0	179,730
020 OVERHEAD	236,411	0	0	236,411
021 NON PERSONNEL SERVICES	4,119,800	343,337	3,776,663	(200)
ZOO Total:	<b>4,961,578</b>	<b>349,510</b>	<b>3,776,663</b>	<b>835,405</b>
<b>GENERAL CITY FINANCE</b>				
<b>GENERAL FUND</b>				
060 EQUIPMENT	771,626	0	0	771,626
GENERAL CITY FINANCE Total:	<b>771,626</b>	<b>0</b>	<b>0</b>	<b>771,626</b>
<b>FACILITY MAINT &amp; OS PROJECTS</b>				
<b>GENERAL FUND ANNUAL PROJECTS</b>				
001 SALARIES	0	8,452	0	(8,452)
013 MANDATORY FRINGE BENEFITS	0	2,156	0	(2,156)
020 OVERHEAD	0	6,308	0	(6,308)
021 NON PERSONNEL SERVICES	25,000	16,418	208,119	(199,537)
** 06F FACILITIES MAINTENANCE	3,055,000	0	0	3,055,000
081 SERVICES OF OTHER DEPTS	50,000	0	50,000	0
Total:	<b>3,130,000</b>	<b>33,333</b>	<b>258,119</b>	<b>2,838,548</b>
<b>OPEN SPACE FUND</b>				
001 SALARIES	537,374	13,045	0	524,329
013 MANDATORY FRINGE BENEFITS	1,410,106	3,113	0	1,406,993
020 OVERHEAD	1,410,709	0	0	1,410,709
021 NON PERSONNEL SERVICES	5,219,066	0	0	5,219,066
060 EQUIPMENT	463,629	0	0	463,629
081 SERVICES OF OTHER DEPTS	187,098	0	0	187,098
095 OPEN SPACE CAPITAL PROJECTS	4,560,725	0	0	4,560,725
Total:	<b>13,788,707</b>	<b>16,158</b>	<b>0</b>	<b>13,772,549</b>
FACILITY MAINT & OS PROJECTS Total:	<b>16,918,707</b>	<b>49,491</b>	<b>258,119</b>	<b>16,611,097</b>
Grand Total:	<b>139,488,508</b>	<b>2,386,940</b>	<b>7,421,043</b>	<b>129,680,525</b>
*WORK ORDER RECOVERY	2,693,799	-	-	2,693,799
<b>BONDS &amp; OTHER PROJECT FUNDS</b>				
BONDS & OTHER PROJECT FUNDS	18,755,971	-	-	18,755,971
<b>DEPARTMENTAL TOTAL</b>	<b>160,938,278</b>	<b>2,386,940</b>	<b>7,421,043</b>	<b>151,130,295</b>

\* AAO is utilized as source document in preparing financial report. In order to provide more clarity in actual program costs, work orders and recovery amounts are displayed in each program above. However, the AAO budgets recoveries in the requesting department, thus recoveries wherein Rec & Park is the performing department are added back in here for balancing purposes.

\*\*Facilities Maintenance Budgeted at project level (06F) - expended by Structural Maintenance staff when completing deferred maintenance project. Actual expenditures appear in various program line items above.

FISCAL YEAR 2013-14

DEPARTMENT REVENUE SUMMARY REPORT AS OF July 31, 2013

I. GENERAL FUND

GOLDEN GATE PARK

Revenue Sources	FY 13-14 Budget	FY 13-14 Annual Forecast	Variance	FY 13-14 Year to Date	FY 12-13 Year to Date
County Fair Building Rental	150,000	150,000	0	3,100	5,670
<b>Concessions</b>	<b>1,610,000</b>	<b>1,610,000</b>	<b>0</b>	<b>18,860</b>	<b>15,450</b>
Japanese Tea Garden	395,000	395,000	0	0	0
Carrousel	50,000	50,000	0	0	0
Beach Chalet Restaurant	510,000	510,000	0	930	0
Food Cart	185,000	185,000	0	0	0
Stow Lake	205,000	205,000	0	0	0
GGP Tennis Complex Pro-shop instruction	30,000	30,000	0	0	0
Bike Rentals - GGP	60,000	60,000	0	8,210	6,000
Segway	105,000	105,000	0	7,720	7,350
Misc. Concessions	70,000	70,000	0	2,000	2,100
<b>Japanese Tea Garden &amp; Arboretum Admission &amp; Nursery</b>	<b>3,030,900</b>	<b>3,030,900</b>	<b>0</b>	<b>342,104</b>	<b>331,050</b>
Botanical Garden	591,000	591,000	0	0	0
Japanese Tea Garden	2,425,000	2,425,000	0	341,724	331,050
Nursery	14,900	14,900	0	380	0
Tennis Court Rentals	35,000	35,000	0	2,565	2,725
<b>TOTAL GOLDEN GATE PARK</b>	<b>4,825,900</b>	<b>4,825,900</b>	<b>0</b>	<b>366,629</b>	<b>354,895</b>

GARAGES & PAID PARKING

Revenue Sources	FY 13-14 Budget	FY 13-14 Annual Forecast	Variance	FY 13-14 Year to Date	FY 12-13 Year to Date
Kezar & Music Concourse Parking	890,000	890,000	0	65,000	66,000
Kezar Parking	770,000	770,000	0	65,000	66,000
Music Concourse	120,000	120,000	0	0	0
<b>Various Garages</b>	<b>6,975,000</b>	<b>6,975,000</b>	<b>0</b>	<b>593,195</b>	<b>514,690</b>
Civic Center Garage	1,550,000	1,550,000	0	249,580	199,760
St. Mary's Garage	875,000	875,000	0	220,615	169,930
Union Square Garage	3,250,000	3,250,000	0	0	0
Portsmouth Garage	1,300,000	1,300,000	0	123,000	145,000
Other	6,000	6,000	0	155	175
Other Misc. (NSF, Highway license)	6,000	6,000	0	155	175
<b>TOTAL GARAGES &amp; PAID PARKING</b>	<b>7,871,000</b>	<b>7,871,000</b>	<b>0</b>	<b>658,350</b>	<b>580,865</b>

FISCAL YEAR 2013-14

DEPARTMENT REVENUE SUMMARY REPORT AS OF July 31, 2013

PERMITS & FACILITIES RENTALS

Revenue Sources	FY 13-14 Budget	FY 13-14 Annual Forecast	Variance	FY 13-14 Year to Date	FY 12-13 Year to Date
Facilities Rentals	937,000	937,000	0	72,685	70,340
Balboa Stadium	45,000	45,000	0	0	4,800
Kezar Stadium	47,000	47,000	0	6,925	1,380
Kezar Pavilion	100,000	100,000	0	0	150
Clubhouse Rental	260,000	260,000	0	11,200	11,200
Rentals & Fees (Stem Grove Rental)	110,000	110,000	0	8,710	4,670
Rentals of Facilities - NP and Rec Centers	375,000	375,000	0	45,850	48,140
Athletic Field Reservation	1,500,000	1,500,000	0	188,050	164,570
Permits & Reservations	4,086,000	4,086,000	0	590,325	417,740
Special Event GGP	2,000,000	2,000,000	0	439,250	200,000
Special Event Permits - picnic, wedding, special events	1,986,000	1,986,000	0	141,875	209,890
Film/Video/Photography	100,000	100,000	0	9,200	7,850
<b>TOTAL PERMITS &amp; FACILITIES RENTALS</b>	<b>6,523,000</b>	<b>6,523,000</b>	<b>0</b>	<b>851,060</b>	<b>652,650</b>

PROGRAM FEES

	FY 13-14 Budget	FY 13-14 Annual Forecast	Variance	FY 13-14 Year to Date	FY 12-13 Year to Date
Aquatics - Admissions/Rental/Lessons	780,000	780,000	0	15,760	21,415
Photo Center	15,000	15,000	0	0	900
Sharon Arts	165,000	165,000	0	1,315	870
Recreation Programs	2,393,070	2,393,070	0	856,250	697,645
Community Services	872,380	872,380	0	195,500	175,000
Cultural Arts	370,000	370,000	0	250,100	126,020
Leisure Services	501,770	501,770	0	200,650	201,550
Sports & Athletics	618,920	618,920	0	210,000	195,075
Special Event - Extravaganza	30,000	30,000	0	0	0
<b>TOTAL PROGRAM FEES</b>	<b>3,353,070</b>	<b>3,353,070</b>	<b>0</b>	<b>873,325</b>	<b>720,830</b>

CITYWIDE FACILITIES

Revenue Sources	FY 13-14 Budget	FY 13-14 Annual Forecast	Variance	FY 13-14 Year to Date	FY 12-13 Year to Date
Coit Tower Admission	790,000	790,000	0	0	0
Randall Museum	24,000	24,000	0	0	0
Camp Mather	1,968,000	1,968,000	0	703,895	699,100
Camp Mather Fees	1,770,000	1,770,000	0	703,895	699,100
Blue Grass Festival Concession	198,000	198,000	0	0	0
ZOO	612,363	612,363	0	0	0
Salary/Sewer/Utilities Cost Recovery	612,363	612,363	0	0	0
<b>TOTAL CITYWIDE FACILITIES</b>	<b>3,394,363</b>	<b>3,394,363</b>	<b>0</b>	<b>703,895</b>	<b>699,100</b>

**FISCAL YEAR 2013-14**

**DEPARTMENT REVENUE SUMMARY REPORT AS OF July 31, 2013**

**OTHER REVENUES**

Revenue Sources	FY 13-14 Budget	FY 13-14 Annual Forecast	Variance	FY 13-14 Year to Date	FY 12-13 Year to Date
<b>Citywide Concessions</b>	<b>1,480,600</b>	<b>1,480,600</b>	<b>0</b>	<b>34,800</b>	<b>75,302</b>
Coit Tower	100,000	100,000	0	0	0
Lake Merced concession - Boat Storage	26,100	26,100	0	2,400	2,430
Palace of Fine Arts Exploratorium Space	422,500	422,500	0	0	40,392
Palace of Fine Arts	178,000	178,000	0	14,800	14,800
Dolphin Club Concession	35,000	35,000	0	0	0
Southend Rowing Club	33,000	33,000	0	0	0
Pushcarts	36,000	36,000	0	0	0
Union Square Café Concession	275,000	275,000	0	0	0
Bike Rental - Citywide	75,000	75,000	0	10,400	10,400
Misc. Concessions	300,000	300,000	0	7,200	7,280
<b>Prior Year Designated Reserve</b>	<b>9,730,220</b>	<b>9,730,220</b>	<b>0</b>	<b>0</b>	<b>1,700,000</b>
<b>TOTAL OTHER REVENUES</b>	<b>11,210,820</b>	<b>11,210,820</b>	<b>0</b>	<b>34,800</b>	<b>1,775,302</b>

**CANDLESTICK PARK**

Revenue Sources	FY 13-14 Budget	FY 13-14 Annual Forecast	Variance	FY 13-14 Year to Date	FY 12-13 Year to Date
<b>Admission Tax</b>	<b>913,000</b>	<b>913,000</b>	<b>0</b>	<b>171,955</b>	<b>0</b>
49ers - Regular Games	913,000	913,000	0	171,955	0
<b>Admission, Parking, Food, Luxury Concessions</b>	<b>4,720,436</b>	<b>4,720,436</b>	<b>0</b>	<b>0</b>	<b>0</b>
Lot 6 Parking	8,000	8,000	0	0	0
Admissions/Rentals	2,950,000	2,950,000	0	0	0
Parking Concession	725,000	725,000	0	0	0
Food Concession	437,436	437,436	0	0	0
Luxury Suites Concession	600,000	600,000	0	0	0
<b>Utilities Reimbursement</b>	<b>118,000</b>	<b>118,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Utilities - 49ers	58,000	58,000	0	0	0
Utilities - Volume	60,000	60,000	0	0	0
<b>Concession and Special Events</b>	<b>1,275,000</b>	<b>1,275,000</b>	<b>0</b>	<b>41,725</b>	<b>54,680</b>
Scoreboards & Signage Advertising	675,000	675,000	0	0	0
Rental Fees (Special Events)	350,000	350,000	0	35,225	50,980
Concession	250,000	250,000	0	6,500	3,700
Short-Term Rental Permit (Car Shows)	180,000	180,000	0	8,600	0
<b>TOTAL CANDLESTICK PARK</b>	<b>7,206,436</b>	<b>7,206,436</b>	<b>0</b>	<b>222,280</b>	<b>54,680</b>

<b>TOTAL GENERAL FUND</b>	<b>\$44,384,589</b>	<b>\$44,384,589</b>	<b>\$0</b>	<b>\$3,710,339</b>	<b>\$4,838,322</b>
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FISCAL YEAR 2013-14

DEPARTMENT REVENUE SUMMARY REPORT AS OF July 31, 2013

II. GOLF FUND					
Revenue Sources	FY 13-14 Budget	FY 13-14 Annual Forecast	Variance	FY 13-14 Year to Date	FY 12-13 Year to Date
Interest Earned - Pooled Cash	20,000	20,000	0	0	0
Concession Misc.	3,797,013	3,797,013	0	157,120	166,460
Harding	2,607,013	2,607,013	0	152,460	153,395
Harding - PGA 62699	750,000	750,000	0	0	
Harding - Schwab 62699	235,000	235,000			
Lincoln	80,000	80,000	0	0	
Sharp	75,000	75,000	0	0	
Golden Gate	0	0	0	4,660	13,065
McLaren	50,000	50,000	0	0	
Golf Fees	6,330,264	6,330,264	0	574,645	650,449
Harding	3,127,407	3,127,407	0	253,760	301,715
Fleming	777,857	777,857	0	60,300	65,605
Lincoln	820,000	820,000	0	96,400	96,379
Sharp	1,000,000	1,000,000	0	117,375	110,700
Golden Gate	260,000	260,000	0	17,500	35,625
Golf Card Fees	345,000	345,000	0	29,310	40,425
Operating Transfer in from GF	4,771,357	4,771,357	0	0	2,264,649
Operating Transfer to Open Space	(1,180,000)	(1,180,000)	0	0	0
<b>TOTAL GOLF FUND</b>	<b>13,738,634</b>	<b>13,738,634</b>	<b>0</b>	<b>731,765</b>	<b>3,081,558</b>

  

III. OPEN SPACE FUND					
Revenue Sources	FY 13-14 Budget	FY 13-14 Annual Forecast	Variance	FY 13-14 Year to Date	FY 12-13 Year to Date
Property Taxes	40,108,000	40,108,000	0	0	0
AB 1290 RDA O Pass-through	1,476,000	1,476,000	0	0	0
Unallocated Property Taxes	38,480,000	38,480,000	0	0	0
Homeowners Property Tax	152,000	152,000	0	0	0
Interest Earned - Pooled Cash	452,000	452,000	0	0	23,568
Transfer In From Golf	1,180,000	1,180,000	0	0	861,212
Fund Balance	1,692,437	1,692,437	0	1,692,437	2,570,909
<b>TOTAL OPEN SPACE</b>	<b>43,432,437</b>	<b>43,432,437</b>	<b>0</b>	<b>1,692,437</b>	<b>3,455,689</b>

  

IV. MARINA YACHT HARBOR FUND					
Revenue Sources	FY 13-14 Budget	FY 13-14 Annual Forecast	Variance	FY 13-14 Year to Date	FY 12-13 Year to Date
Interest Earned - Pooled Cash	25,000	25,000	0	0	0
Concessions	343,250	343,250	0	22,979	19,179
Golden Gate Yacht Club	64,000	64,000	0	0	0
Gas House Cove	14,000	14,000	0	0	0
St Francis Club House	231,125	231,125	0	19,179	19,179
Marina Green Concession	34,125	34,125	0	3,800	0
Berth & Mooring Fees	3,371,000	3,371,000	0	0	118,025
East Yacht Harbor	664,000	664,000	0		0
West Yacht Harbor	2,607,000	2,607,000	0		102,865
Permits	100,000	100,000	0		15,160
Fund Balance	1,826,333	1,826,333	0	1,826,333	992,808
<b>TOTAL YACHT HARBOR</b>	<b>5,565,583</b>	<b>5,565,583</b>	<b>0</b>	<b>1,849,312</b>	<b>1,130,012</b>

  

V. GIFT FUND					
Revenue Sources	FY 13-14 Budget	FY 13-14 Annual Forecast	Variance	FY 13-14 Year to Date	FY 12-13 Year to Date
Revenue	671,502	671,502	0	0	0
Interest Earned - Non Pooled Cash	65,000	65,000	0	0	0
Other City Property Rentals	606,502	606,502	0	0	0
<b>TOTAL FUHRMAN BEQUEST</b>	<b>671,502</b>	<b>671,502</b>	<b>0</b>	<b>0</b>	<b>0</b>
OTHER GIFTS	471,258	471,258	0	0	0
<b>TOTAL GIFT FUND</b>	<b>1,142,760</b>	<b>1,142,760</b>	<b>0</b>	<b>0</b>	<b>0</b>