

TOWN OF SAN ANSELMO

Staff Report

November 15, 2012

For the Meeting of November 20, 2012

TO: Parks & Recreation Commission
FROM: David P. Donery, Community Services Director
SUBJECT: Financial Report on Recreation Fund

RECOMMENDATION

That the Parks & Recreation Commission review the Recreation Fund Revenue and Expenditure Report for the period ending October 31, 2012.

BACKGROUND

The Recreation Department offers a wide variety of fee-based programs throughout the fiscal year including sports programs and leagues, youth and adult classes, childcare and camps. Additional revenue is generated throughout facility rentals and administrative fees.

DISCUSSION

As of October 31, 2012, 33% of the fiscal year has elapsed and the Recreation Fund is at 42% of projected revenues and 26% of projected expenditures.

For historical comparison purposes, staff has developed the following table.

FY	Revenue			Expenditures			Rev Over/(Under) Exp	
	Budget	Actual	%	Budget	Actual	%	\$\$	%
2012-13	1,010,182	421,955	42%	1,010,182	265,233	26%	156,722	15.5%
2011-12	988,215	371,239	38%	988,215	303,170	31%	68,069	6.8%
2010-11	968,525	370,226	38%	968,525	302,763	25%	67,463	7.0%

Respectfully submitted,



David P. Donery
Community Services Director

Attachment 1: Revenue & Expenditure Report FY 2012-13: Recreation Fund as of 10/31/2012



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Department: 61 - SPORTS							
Revenue							
21.61.48100	ADULT SPORTS	11,500.00	11,500.00	2,856.00	6,118.00	-5,382.00	-53.20%
21.61.48101	KIDS SPORTS	52,000.00	52,000.00	2,902.00	15,754.75	-36,245.25	-30.30%
21.61.48102	TENNIS	13,200.00	13,200.00	735.00	11,518.50	-1,681.50	-87.26%
21.61.48103	TUMBLING	195,000.00	195,000.00	25,538.50	80,348.50	-114,651.50	-41.20%
21.61.48105	ROOKIE BASEBALL	15,000.00	15,000.00	0.00	375.00	-14,625.00	-2.50%
21.61.48106	ROOKIE SOCCER	37,175.00	37,175.00	-135.00	35,953.00	-1,222.00	-96.71%
21.61.48107	ROOKIE BASKETBALL	21,525.00	21,525.00	4,399.00	5,856.00	-15,669.00	-27.21%
21.61.48108	SOFTBALL	19,000.00	19,000.00	0.00	950.00	-18,050.00	-5.00%
21.61.48110	YOUTH SOCCER	55,150.00	55,150.00	165.00	55,516.50	366.50	100.66%
	Total Revenue:	419,550.00	419,550.00	36,460.50	212,390.25	-207,159.75	-50.62 %
Expense							
21.61.61155	ADULT SPORTS CONTRACT SERV	5,300.00	5,300.00	1,010.00	3,940.00	1,360.00	74.34%
21.61.61160	BASEBALL EXPENSES	1,600.00	1,600.00	0.00	0.00	1,600.00	0.00%
21.61.61161	BASKETBALL EXPENSES	11,055.00	11,055.00	0.00	0.00	11,055.00	0.00%
21.61.61162	KIDS SPORTS SERVICES	18,500.00	18,500.00	0.00	911.50	17,588.50	4.93%
21.61.61164	SOCCER SERVICES	5,250.00	5,250.00	0.00	0.00	5,250.00	0.00%
21.61.61165	SOFTBALL SERVICES	7,800.00	7,800.00	0.00	0.00	7,800.00	0.00%
21.61.61166	TENNIS SERVICES	9,240.00	9,240.00	0.00	5,760.80	3,479.20	62.35%
21.61.61167	TUMBLING SERVICES	122,850.00	122,850.00	9,002.13	24,832.98	98,017.02	20.21%
21.61.61169	YOUTH SOCCER SERVICES	21,250.00	21,250.00	9,250.00	14,337.54	6,912.46	67.47%
21.61.62960	BASEBALL SUPPLIES	3,700.00	3,700.00	0.00	0.00	3,700.00	0.00%
21.61.62961	BASKETBALL SUPPLIES	3,100.00	3,100.00	0.00	0.00	3,100.00	0.00%
21.61.62962	KIDS SPORTS SUPPLIES	4,500.00	4,500.00	2,084.98	2,562.30	1,937.70	56.94%
21.61.62964	SOCCER SUPPLIES	6,200.00	6,200.00	1,398.94	1,499.16	4,700.84	24.18%
21.61.62965	SOFTBALL SUPPLIES	6,200.00	6,200.00	0.00	250.00	5,950.00	4.03%
21.61.62967	TUMBLING SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00%
21.61.62969	YOUTH SOCCER SUPPLIES	13,250.00	13,250.00	14,039.67	14,450.96	-1,200.96	-109.06%
21.61.62989	ADULT SPORTS SUPPLIES	1,300.00	1,300.00	0.00	192.06	1,107.94	14.77%
	Total Expense:	242,095.00	242,095.00	36,785.72	68,737.30	173,357.70	28.39 %
	Total Department: 61 - SPORTS:	177,455.00	177,455.00	-325.22	143,652.95	-33,802.05	
Department: 62 - CULTURE							
Revenue							
21.62.48111	ADULT ART & SAFETY	2,000.00	2,000.00	332.00	3,924.00	1,924.00	196.20%
21.62.48112	ADULT CULTURE	10,750.00	10,750.00	1,726.00	2,798.00	-7,952.00	-26.03%
21.62.48114	KIDS ART & SAFETY	2,500.00	2,500.00	0.00	0.00	-2,500.00	0.00%
21.62.48115	KIDS CULTURE	3,250.00	3,250.00	1,136.00	4,862.00	1,612.00	149.60%
21.62.48116	KIDS DANCE	4,600.00	4,600.00	0.00	340.00	-4,260.00	-7.39%
	Total Revenue:	23,100.00	23,100.00	3,194.00	11,924.00	-11,176.00	-51.62 %
Expense							
21.62.61170	ADULT ART & SAFETY SERVICES	1,200.00	1,200.00	1,023.60	1,023.60	176.40	85.30%
21.62.61171	ADULT CULTURE SERVICES	6,500.00	6,500.00	617.25	844.75	5,655.25	13.00%
21.62.61174	KIDS ART & SAFETY SERVICES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00%
21.62.61175	KIDS CULTURE SERVICES	1,950.00	1,950.00	0.00	0.00	1,950.00	0.00%
21.62.61176	KIDS DANCE SERVICES	2,760.00	2,760.00	0.00	0.00	2,760.00	0.00%
	Total Expense:	13,910.00	13,910.00	1,640.85	1,868.35	12,041.65	13.43 %
	Total Department: 62 - CULTURE:	9,190.00	9,190.00	1,553.15	10,055.65	865.65	
Department: 63 - CHILD CARE							
Revenue							
21.63.48119	PARKSIDE	170,150.00	170,150.00	21,281.40	63,858.06	-106,291.94	-37.53%

Budget Report

For Fiscal: 2012-2013 Period Ending: 10/31/2012

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
21.63.48120	SUMMER SHORTS	52,250.00	52,250.00	0.00	0.00	-52,250.00	0.00%
21.63.48121	STAY N PLAY	65,750.00	65,750.00	-1,432.00	28,974.00	-36,776.00	-44.07%
21.63.48122	KINDERKOOL	55,250.00	55,250.00	0.00	-281.25	-55,531.25	0.51%
21.63.48123	SPECIALTY CAMPS	32,355.00	32,355.00	0.00	9,341.00	-23,014.00	-28.87%
21.63.48124	CAMP SPORTS	47,327.00	47,327.00	0.00	25,204.45	-22,122.55	-53.26%
21.63.48125	DAY CAMPS	0.00	0.00	0.00	26,039.50	26,039.50	0.00%
21.63.48131	ROBSON AFTER SCHOOL PROGRAM	94,000.00	94,000.00	12,951.85	34,898.60	-59,101.40	-37.13%
	Total Revenue:	517,082.00	517,082.00	32,801.25	188,034.36	-329,047.64	-36.36 %
Expense							
21.63.60000	REGULAR SALARIES	66,418.00	66,418.00	5,171.10	22,233.94	44,184.06	33.48%
21.63.60001	HOURLY HELP	125,492.00	125,492.00	0.00	0.00	125,492.00	0.00%
21.63.60002	TEMP SALARIES	0.00	0.00	10,100.60	43,652.00	-43,652.00	0.00%
21.63.60100	RETIREMENT	16,475.00	16,475.00	1,219.88	3,889.12	12,585.88	23.61%
21.63.60200	BENEFITS	22,931.00	22,931.00	2,033.71	9,363.86	13,567.14	40.83%
21.63.60203	CASH BACK	6,825.00	6,825.00	393.16	1,755.37	5,069.63	25.72%
21.63.60220	PAYROLL TAXES	14,680.00	14,680.00	1,198.34	5,174.68	9,505.32	35.25%
21.63.61178	KINDERKOOL: CONTRACT SERV	37,075.00	37,075.00	0.00	0.00	37,075.00	0.00%
21.63.61179	PARKSIDE SERVICES	3,375.00	3,375.00	918.63	2,661.11	713.89	78.85%
21.63.61180	STAY N PLAY: CONTRACT SRVS	42,250.00	42,250.00	1,352.80	1,352.80	40,897.20	3.20%
21.63.61181	STAY N PLAY: MKTG & ADMIN	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00%
21.63.61182	SUMMER SCHOOL CONTRACT SERV	3,150.00	3,150.00	0.00	0.00	3,150.00	0.00%
21.63.61183	CAMP SPORTS SERVICES	31,640.00	31,640.00	0.00	2,375.10	29,264.90	7.51%
21.63.61186	SPECIALTY CAMPS - EXPENSES	21,250.00	21,250.00	0.00	6,749.90	14,500.10	31.76%
21.63.61187	ROBSON AFTER SCHOOL SERVICES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00%
21.63.62978	KINDERKOOL: SUPPLIES	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00%
21.63.62979	PARKSIDE SUPPLIES	1,400.00	1,400.00	944.96	2,629.39	-1,229.39	-187.81%
21.63.62980	STAY N PLAY: SUPPLIES	0.00	0.00	40.12	40.12	-40.12	0.00%
21.63.62984	DAY CAMPS SUPPLIES	2,800.00	2,800.00	30.14	176.20	2,623.80	6.29%
21.63.62987	ROBSON AFTER SCHOOL SUPPLIES	2,400.00	2,400.00	555.30	961.29	1,438.71	40.05%
21.63.62990	SPECIALTY CAMP SUPPLIES	0.00	0.00	0.00	3,362.80	-3,362.80	0.00%
	Total Expense:	406,161.00	406,161.00	23,958.74	106,377.68	299,783.32	26.19 %
	Total Department: 63 - CHILD CARE:	110,921.00	110,921.00	8,842.51	81,656.68	-29,264.32	
Department: 64 - EVENTS AND OTHER							
Revenue							
21.64.48126	SPECIAL EVENTS	11,500.00	11,500.00	570.00	3,870.00	-7,630.00	-33.65%
21.64.48127	SODA MACHINE	200.00	200.00	50.02	96.43	-103.57	-48.22%
21.64.48128	FIELD RENTALS	13,500.00	13,500.00	1,678.00	4,997.00	-8,503.00	-37.01%
	Total Revenue:	25,200.00	25,200.00	2,298.02	8,963.43	-16,236.57	-35.57 %
	Total Department: 64 - EVENTS AND OTHER:	25,200.00	25,200.00	2,298.02	8,963.43	-16,236.57	-35.57 %
Department: 65 - PROGRAM ADMINISTRATION							
Revenue							
21.65.48129	MISC FEES	2,500.00	2,500.00	88.50	146.50	-2,353.50	-5.86%
21.65.48130	ADVERTISING	7,000.00	7,000.00	1,750.00	2,700.00	-4,300.00	-38.57%
21.65.48133	NON RESIDENT FEE	7,750.00	7,750.00	0.00	0.00	-7,750.00	0.00%
21.65.48134	ADMIN REG FEE	0.00	0.00	16.00	-3,834.42	-3,834.42	0.00%
21.65.48135	ROBSON RENTAL INCOME	8,000.00	8,000.00	475.00	1,725.00	-6,275.00	-21.56%
21.65.48136	BANNER/HUB FEES	0.00	0.00	0.00	-94.00	-94.00	0.00%
	Total Revenue:	25,250.00	25,250.00	2,329.50	643.08	-24,606.92	-2.55 %
Expense							
21.65.60000	REGULAR SALARIES	171,716.00	171,716.00	9,839.01	39,227.20	132,488.80	22.84%
21.65.60010	TEMPORARY HELP	0.00	0.00	0.00	7,212.80	-7,212.80	0.00%
21.65.60024	LEAVE BUYOUT	2,500.00	2,500.00	0.00	1,238.63	1,261.37	49.55%
21.65.60100	RETIREMENT	27,431.00	27,431.00	1,646.45	5,069.82	22,361.18	18.48%
21.65.60200	BENEFITS	32,355.00	32,355.00	2,200.90	10,702.93	21,652.07	33.08%
21.65.60203	CASH BACK	13,140.00	13,140.00	730.00	2,920.00	10,220.00	22.22%
21.65.60220	PAYROLL TAXES	13,123.00	13,123.00	808.52	3,908.41	9,214.59	29.78%
21.65.61000	TRAINING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00%

Budget Report

For Fiscal: 2012-2013 Period Ending: 10/31/2012

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Used
21.65.61101	OUTSIDE SERVICES-PROF FEES	0.00	0.00	105.33	140.33	-140.33	0.00%
21.65.61137	FINGERPRINTING	500.00	500.00	175.00	271.00	229.00	54.20%
21.65.61150	OUTSIDE SERVICES -OTHER	500.00	500.00	0.00	-56.86	556.86	-11.37%
21.65.61177	CHG CARDS	37,250.00	37,250.00	3,503.94	8,054.95	29,195.05	21.62%
21.65.61302	DUES	850.00	850.00	0.00	0.00	850.00	0.00%
21.65.61403	MAINTENANCE-COMPUTERS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00%
21.65.61414	IFF EQUIP MAINT	4,500.00	4,500.00	319.37	1,337.80	3,162.20	29.73%
21.65.61506	BLDG. MAINT-OTHER	2,000.00	2,000.00	0.00	121.87	1,878.13	6.09%
21.65.61701	UTILITIES-ELECTRICITY	10,000.00	10,000.00	623.82	1,069.82	8,930.18	10.70%
21.65.61705	UTILITIES-TELEPHONE	3,000.00	3,000.00	74.70	539.07	2,460.93	17.97%
21.65.61905	PROMOTION/MARKETING	901.00	901.00	0.00	0.00	901.00	0.00%
21.65.62000	OFFICE SUPPLIES	2,500.00	2,500.00	299.66	961.13	1,538.87	38.45%
21.65.62003	OFFICE SUPPLIES-POSTAGE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00%
21.65.62004	PROGRAM BROCHURE & MAILING	21,000.00	21,000.00	0.00	5,530.46	15,469.54	26.34%
21.65.62203	VOLUNTEER REC SUPPLIES	250.00	250.00	0.00	0.00	250.00	0.00%
	Total Expense:	348,016.00	348,016.00	20,326.70	88,249.36	259,766.64	25.36 %
	Total Department: 65 - PROGRAM ADMINISTRATION:	-322,766.00	-322,766.00	-17,997.20	-87,606.28	235,159.72	
	Report Total:	0.00	0.00	-5,628.74	156,722.43	156,722.43	

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Department: 61 - SPORTS						
Revenue	419,550.00	419,550.00	36,460.50	212,390.25	-207,159.75	-50.62 %
Expense	242,095.00	242,095.00	36,785.72	68,737.30	173,357.70	28.39 %
Total Department: 61 - SPORTS:	177,455.00	177,455.00	-325.22	143,652.95	-33,802.05	
Department: 62 - CULTURE						
Revenue	23,100.00	23,100.00	3,194.00	11,924.00	-11,176.00	-51.62 %
Expense	13,910.00	13,910.00	1,640.85	1,868.35	12,041.65	13.43 %
Total Department: 62 - CULTURE:	9,190.00	9,190.00	1,553.15	10,055.65	865.65	
Department: 63 - CHILD CARE						
Revenue	517,082.00	517,082.00	32,801.25	188,034.36	-329,047.64	-36.36 %
Expense	406,161.00	406,161.00	23,958.74	106,377.68	299,783.32	26.19 %
Total Department: 63 - CHILD CARE:	110,921.00	110,921.00	8,842.51	81,656.68	-29,264.32	
Department: 64 - EVENTS AND OTHER						
Revenue	25,200.00	25,200.00	2,298.02	8,963.43	-16,236.57	-35.57 %
Total Department: 64 - EVENTS AND OTHER:	25,200.00	25,200.00	2,298.02	8,963.43	-16,236.57	-35.57 %
Department: 65 - PROGRAM ADMINISTRATION						
Revenue	25,250.00	25,250.00	2,329.50	643.08	-24,606.92	-2.55 %
Expense	348,016.00	348,016.00	20,326.70	88,249.36	259,766.64	25.36 %
Total Department: 65 - PROGRAM ADMINISTRATION:	-322,766.00	-322,766.00	-17,997.20	-87,606.28	235,159.72	
Report Total:	0.00	0.00	-5,628.74	156,722.43	156,722.43	

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
21 - RECREATION	0.00	0.00	-5,628.74	156,722.43	156,722.43	
Report Total:	0.00	0.00	-5,628.74	156,722.43	156,722.43	