

**TOWN OF SAN ANSELMO**

Staff Report

May 15, 2013

For the Meeting of May 21, 2013

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

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**RECOMMENDATION**

That the Commission review the Recreation Fund Revenue and Expenditure Report for the period ending April 30, 2013.

**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 through facility rentals and administrative fees.

**DISCUSSION**

As of April 30, 2013, 83% of the fiscal year has elapsed and the Recreation Fund is at 98% of projected revenues and 69% of projected expenditures. The primary reasons for the unusually high positive fund balance are increased revenues from the restructured Parkside Preschool program, increased enrollment in the after school enrichment and tumbling programs, along with decreased expenditures due to an employee being out on disability for an extended period. The department filled the vacant position as of May 6, 2013.

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	989,979	98%	1,010,182	697,801	69%	292,178	28.9%
2011-12	988,215	845,603	86%	988,215	741,528	75%	104,076	10.5%
2010-11	968,525	832,389	86%	968,525	781,999	81%	50,390	5.2%

Respectfully submitted,



David P. Donery  
Community Services Director



Town of San Anselmo

# Budget Report

## Account Summary

For Fiscal: 2012-2013 Period Ending: 04/30/2013

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>							
<b>Department: 61 - SPORTS</b>							
<a href="#">21.61.48100</a>	ADULT SPORTS	11,500.00	11,500.00	1,002.00	9,248.00	-2,252.00	-80.42%
<a href="#">21.61.48101</a>	KIDS SPORTS	52,000.00	52,000.00	16,481.00	54,057.75	2,057.75	103.96%
<a href="#">21.61.48102</a>	TENNIS	13,200.00	13,200.00	5,185.00	20,270.50	7,070.50	153.56%
<a href="#">21.61.48103</a>	TUMBLING	195,000.00	195,000.00	32,299.00	203,298.15	8,298.15	104.26%
<a href="#">21.61.48105</a>	ROOKIE BASEBALL	15,000.00	15,000.00	2,082.00	4,682.00	-10,318.00	-31.21%
<a href="#">21.61.48106</a>	ROOKIE SOCCER	37,175.00	37,175.00	4,372.00	40,485.00	3,310.00	108.90%
<a href="#">21.61.48107</a>	ROOKIE BASKETBALL	21,525.00	21,525.00	0.00	18,882.00	-2,643.00	-87.72%
<a href="#">21.61.48108</a>	SOFTBALL	19,000.00	19,000.00	300.00	11,410.00	-7,590.00	-60.05%
<a href="#">21.61.48110</a>	YOUTH SOCCER	55,150.00	55,150.00	8,710.00	67,079.00	11,929.00	121.63%
	<b>Total Department: 61 - SPORTS:</b>	<b>419,550.00</b>	<b>419,550.00</b>	<b>70,431.00</b>	<b>429,412.40</b>	<b>9,862.40</b>	<b>-102.35 %</b>
<b>Department: 62 - CULTURE</b>							
<a href="#">21.62.48111</a>	ADULT ART & SAFETY	2,000.00	2,000.00	61.00	6,912.00	4,912.00	345.60%
<a href="#">21.62.48112</a>	ADULT CULTURE	10,750.00	10,750.00	2,225.00	9,136.00	-1,614.00	-84.99%
<a href="#">21.62.48114</a>	KIDS ART & SAFETY	2,500.00	2,500.00	189.00	1,386.00	-1,114.00	-55.44%
<a href="#">21.62.48115</a>	KIDS CULTURE	3,250.00	3,250.00	488.00	8,872.00	5,622.00	272.98%
<a href="#">21.62.48116</a>	KIDS DANCE	4,600.00	4,600.00	911.00	2,556.00	-2,044.00	-55.57%
	<b>Total Department: 62 - CULTURE:</b>	<b>23,100.00</b>	<b>23,100.00</b>	<b>3,874.00</b>	<b>28,862.00</b>	<b>5,762.00</b>	<b>-124.94 %</b>
<b>Department: 63 - CHILD CARE</b>							
<a href="#">21.63.48119</a>	PARKSIDE	170,150.00	170,150.00	32,582.50	183,127.86	12,977.86	107.63%
<a href="#">21.63.48120</a>	SUMMER SHORTS	52,250.00	52,250.00	0.00	0.00	-52,250.00	0.00%
<a href="#">21.63.48121</a>	STAY N PLAY	65,750.00	65,750.00	3,412.50	64,185.20	-1,564.80	-97.62%
<a href="#">21.63.48122</a>	KINDERKOOL	55,250.00	55,250.00	9,807.00	44,625.75	-10,624.25	-80.77%
<a href="#">21.63.48123</a>	SPECIALTY CAMPS	32,355.00	32,355.00	33,831.00	52,061.00	19,706.00	160.91%
<a href="#">21.63.48124</a>	CAMP SPORTS	47,327.00	47,327.00	18,158.00	42,278.87	-5,048.13	-89.33%
<a href="#">21.63.48125</a>	DAY CAMPS	0.00	0.00	7,826.00	38,415.50	38,415.50	0.00%
<a href="#">21.63.48131</a>	ROBSON AFTER SCHOOL PROGRAM	94,000.00	94,000.00	11,844.25	77,496.60	-16,503.40	-82.44%
	<b>Total Department: 63 - CHILD CARE:</b>	<b>517,082.00</b>	<b>517,082.00</b>	<b>117,461.25</b>	<b>502,190.78</b>	<b>-14,891.22</b>	<b>-97.12 %</b>
<b>Department: 64 - EVENTS AND OTHER</b>							
<a href="#">21.64.48126</a>	SPECIAL EVENTS	11,500.00	11,500.00	3,035.00	11,520.00	20.00	100.17%
<a href="#">21.64.48127</a>	SODA MACHINE	200.00	200.00	37.51	171.58	-28.42	-85.79%
<a href="#">21.64.48128</a>	FIELD RENTALS	13,500.00	13,500.00	2,367.00	9,402.00	-4,098.00	-69.64%
	<b>Total Department: 64 - EVENTS AND OTHER:</b>	<b>25,200.00</b>	<b>25,200.00</b>	<b>5,439.51</b>	<b>21,093.58</b>	<b>-4,106.42</b>	<b>-83.70 %</b>
<b>Department: 65 - PROGRAM ADMINISTRATION</b>							
<a href="#">21.65.48129</a>	MISC FEES	2,500.00	2,500.00	105.00	1,620.25	-879.75	-64.81%
<a href="#">21.65.48130</a>	ADVERTISING	7,000.00	7,000.00	0.00	6,475.00	-525.00	-92.50%
<a href="#">21.65.48133</a>	NON RESIDENT FEE	7,750.00	7,750.00	0.00	0.00	-7,750.00	0.00%
<a href="#">21.65.48134</a>	ADMIN REG FEE	0.00	0.00	121.56	-3,580.98	-3,580.98	0.00%
<a href="#">21.65.48135</a>	ROBSON RENTAL INCOME	8,000.00	8,000.00	475.00	4,000.00	-4,000.00	-50.00%
<a href="#">21.65.48136</a>	BANNER/HUB FEES	0.00	0.00	0.00	-94.00	-94.00	0.00%
	<b>Total Department: 65 - PROGRAM ADMINISTRATION:</b>	<b>25,250.00</b>	<b>25,250.00</b>	<b>701.56</b>	<b>8,420.27</b>	<b>-16,829.73</b>	<b>-33.35 %</b>
	<b>Total Revenue:</b>	<b>1,010,182.00</b>	<b>1,010,182.00</b>	<b>197,907.32</b>	<b>989,979.03</b>	<b>-20,202.97</b>	<b>-98.00 %</b>
<b>Expense</b>							
<b>Department: 61 - SPORTS</b>							
<a href="#">21.61.61155</a>	ADULT SPORTS CONTRACT SERV	5,300.00	5,300.00	0.00	4,849.64	450.36	91.50%
<a href="#">21.61.61160</a>	BASEBALL EXPENSES	1,600.00	1,600.00	0.00	200.00	1,400.00	12.50%
<a href="#">21.61.61161</a>	BASKETBALL EXPENSES	11,055.00	11,055.00	0.00	5,879.24	5,175.76	53.18%
<a href="#">21.61.61162</a>	KIDS SPORTS SERVICES	18,500.00	18,500.00	5,920.82	11,096.12	7,403.88	59.98%
<a href="#">21.61.61164</a>	SOCCER SERVICES	5,250.00	5,250.00	0.00	0.00	5,250.00	0.00%
<a href="#">21.61.61165</a>	SOFTBALL SERVICES	7,800.00	7,800.00	0.00	0.00	7,800.00	0.00%

## Budget Report

For Fiscal: 2012-2013 Period Ending: 04/30/2013

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">21.61.61166</a>	TENNIS SERVICES	9,240.00	9,240.00	0.00	5,760.80	3,479.20	62.35%
<a href="#">21.61.61167</a>	TUMBLING SERVICES	122,850.00	122,850.00	11,000.00	107,625.49	15,224.51	87.61%
<a href="#">21.61.61169</a>	YOUTH SOCCER SERVICES	21,250.00	21,250.00	0.00	18,554.04	2,695.96	87.31%
<a href="#">21.61.62960</a>	BASEBALL SUPPLIES	3,700.00	3,700.00	0.00	0.00	3,700.00	0.00%
<a href="#">21.61.62961</a>	BASKETBALL SUPPLIES	3,100.00	3,100.00	0.00	2,159.92	940.08	69.67%
<a href="#">21.61.62962</a>	KIDS SPORTS SUPPLIES	4,500.00	4,500.00	839.91	4,988.77	-488.77	-110.86%
<a href="#">21.61.62964</a>	SOCCER SUPPLIES	6,200.00	6,200.00	1,218.00	2,738.67	3,461.33	44.17%
<a href="#">21.61.62965</a>	SOFTBALL SUPPLIES	6,200.00	6,200.00	10,233.88	10,523.06	-4,323.06	-169.73%
<a href="#">21.61.62966</a>	TENNIS SUPPLIES	0.00	0.00	0.00	509.70	-509.70	0.00%
<a href="#">21.61.62967</a>	TUMBLING SUPPLIES	1,000.00	1,000.00	0.00	1,105.96	-105.96	-110.60%
<a href="#">21.61.62969</a>	YOUTH SOCCER SUPPLIES	13,250.00	13,250.00	0.00	14,621.62	-1,371.62	-110.35%
<a href="#">21.61.62989</a>	ADULT SPORTS SUPPLIES	1,300.00	1,300.00	0.00	375.38	924.62	28.88%
<b>Total Department: 61 - SPORTS:</b>		<b>242,095.00</b>	<b>242,095.00</b>	<b>29,212.61</b>	<b>190,988.41</b>	<b>51,106.59</b>	<b>78.89 %</b>
<b>Department: 62 - CULTURE</b>							
<a href="#">21.62.61170</a>	ADULT ART & SAFETY SERVICES	1,200.00	1,200.00	0.00	3,853.20	-2,653.20	-321.10%
<a href="#">21.62.61171</a>	ADULT CULTURE SERVICES	6,500.00	6,500.00	1,345.00	3,473.55	3,026.45	53.44%
<a href="#">21.62.61174</a>	KIDS ART & SAFETY SERVICES	1,500.00	1,500.00	0.00	345.60	1,154.40	23.04%
<a href="#">21.62.61175</a>	KIDS CULTURE SERVICES	1,950.00	1,950.00	1,824.90	4,818.80	-2,868.80	-247.12%
<a href="#">21.62.61176</a>	KIDS DANCE SERVICES	2,760.00	2,760.00	604.35	910.50	1,849.50	32.99%
<a href="#">21.62.62975</a>	KIDS CULTURE SUPPLIES	0.00	0.00	0.00	337.89	-337.89	0.00%
<b>Total Department: 62 - CULTURE:</b>		<b>13,910.00</b>	<b>13,910.00</b>	<b>3,774.25</b>	<b>13,739.54</b>	<b>170.46</b>	<b>98.77 %</b>
<b>Department: 63 - CHILD CARE</b>							
<a href="#">21.63.60000</a>	REGULAR SALARIES	66,418.00	66,418.00	5,234.98	53,828.30	12,589.70	81.04%
<a href="#">21.63.60001</a>	HOURLY HELP	125,492.00	125,492.00	0.00	0.00	125,492.00	0.00%
<a href="#">21.63.60002</a>	TEMP SALARIES	0.00	0.00	8,446.41	85,638.29	-85,638.29	0.00%
<a href="#">21.63.60020</a>	OVERTIME	0.00	0.00	0.00	5,728.37	-5,728.37	0.00%
<a href="#">21.63.60100</a>	RETIREMENT	16,475.00	16,475.00	1,284.46	11,307.62	5,167.38	68.64%
<a href="#">21.63.60200</a>	BENEFITS	22,931.00	22,931.00	2,237.16	22,368.26	562.74	97.55%
<a href="#">21.63.60203</a>	CASH BACK	6,825.00	6,825.00	365.00	4,001.69	2,823.31	58.63%
<a href="#">21.63.60220</a>	PAYROLL TAXES	14,680.00	14,680.00	1,045.83	11,302.03	3,377.97	76.99%
<a href="#">21.63.61178</a>	KINDERKOOL: CONTRACT SERV	37,075.00	37,075.00	0.00	60.00	37,015.00	0.16%
<a href="#">21.63.61179</a>	PARKSIDE SERVICES	3,375.00	3,375.00	0.00	4,686.11	-1,311.11	-138.85%
<a href="#">21.63.61180</a>	STAY N PLAY: CONTRACT SRVS	42,250.00	42,250.00	1,103.00	37,062.39	5,187.61	87.72%
<a href="#">21.63.61181</a>	STAY N PLAY: MKTG & ADMIN	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00%
<a href="#">21.63.61182</a>	SUMMER SCHOOL CONTRACT SERV	3,150.00	3,150.00	0.00	0.00	3,150.00	0.00%
<a href="#">21.63.61183</a>	CAMP SPORTS SERVICES	31,640.00	31,640.00	0.00	2,375.10	29,264.90	7.51%
<a href="#">21.63.61186</a>	SPECIALTY CAMPS - EXPENSES	21,250.00	21,250.00	3,391.69	11,034.65	10,215.35	51.93%
<a href="#">21.63.61187</a>	ROBSON AFTER SCHOOL SERVICES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00%
<a href="#">21.63.62978</a>	KINDERKOOL: SUPPLIES	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00%
<a href="#">21.63.62979</a>	PARKSIDE SUPPLIES	1,400.00	1,400.00	1,059.54	6,829.13	-5,429.13	-487.80%
<a href="#">21.63.62980</a>	STAY N PLAY: SUPPLIES	0.00	0.00	224.63	333.42	-333.42	0.00%
<a href="#">21.63.62984</a>	DAY CAMPS SUPPLIES	2,800.00	2,800.00	1,722.00	1,898.20	901.80	67.79%
<a href="#">21.63.62987</a>	ROBSON AFTER SCHOOL SUPPLIES	2,400.00	2,400.00	262.65	4,276.97	-1,876.97	-178.21%
<a href="#">21.63.62990</a>	SPECIALTY CAMP SUPPLIES	0.00	0.00	252.15	3,764.16	-3,764.16	0.00%
<b>Total Department: 63 - CHILD CARE:</b>		<b>406,161.00</b>	<b>406,161.00</b>	<b>26,629.50</b>	<b>266,494.69</b>	<b>139,666.31</b>	<b>65.61 %</b>
<b>Department: 64 - EVENTS AND OTHER</b>							
<a href="#">21.64.61185</a>	SPECIAL EVENT EXPENSE	0.00	0.00	0.00	815.12	-815.12	0.00%
<a href="#">21.64.62999</a>	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.30	-0.30	0.00%
<b>Total Department: 64 - EVENTS AND OTHER:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>815.42</b>	<b>-815.42</b>	<b>0.00 %</b>
<b>Department: 65 - PROGRAM ADMINISTRATION</b>							
<a href="#">21.65.60000</a>	REGULAR SALARIES	171,716.00	171,716.00	9,839.01	98,261.30	73,454.70	57.22%
<a href="#">21.65.60010</a>	TEMPORARY HELP	0.00	0.00	0.00	7,212.80	-7,212.80	0.00%
<a href="#">21.65.60024</a>	LEAVE BUYOUT	2,500.00	2,500.00	1,238.63	2,477.26	22.74	99.09%
<a href="#">21.65.60100</a>	RETIREMENT	27,431.00	27,431.00	1,646.44	14,948.48	12,482.52	54.49%
<a href="#">21.65.60200</a>	BENEFITS	32,355.00	32,355.00	1,557.32	18,348.67	14,006.33	56.71%
<a href="#">21.65.60203</a>	CASH BACK	13,140.00	13,140.00	730.00	7,300.00	5,840.00	55.56%
<a href="#">21.65.60220</a>	PAYROLL TAXES	13,123.00	13,123.00	903.28	8,854.29	4,268.71	67.47%

Budget Report

For Fiscal: 2012-2013 Period Ending: 04/30/2013

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Used
<a href="#">21.65.61000</a>	TRAINING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00%
<a href="#">21.65.61101</a>	OUTSIDE SERVICES-PROF FEES	0.00	0.00	1,197.00	1,640.51	-1,640.51	0.00%
<a href="#">21.65.61137</a>	FINGERPRINTING	500.00	500.00	0.00	483.00	17.00	96.60%
<a href="#">21.65.61150</a>	OUTSIDE SERVICES -OTHER	500.00	500.00	0.00	1,117.00	-617.00	-223.40%
<a href="#">21.65.61177</a>	CHG CARDS	37,250.00	37,250.00	8,015.42	29,561.32	7,688.68	79.36%
<a href="#">21.65.61302</a>	DUES	850.00	850.00	235.00	235.00	615.00	27.65%
<a href="#">21.65.61403</a>	MAINTENANCE-COMPUTERS	2,500.00	2,500.00	0.00	106.09	2,393.91	4.24%
<a href="#">21.65.61414</a>	IFF EQUIP MAINT	4,500.00	4,500.00	313.69	3,177.57	1,322.43	70.61%
<a href="#">21.65.61506</a>	BLDG. MAINT-OTHER	2,000.00	2,000.00	14.79	256.06	1,743.94	12.80%
<a href="#">21.65.61701</a>	UTILITIES-ELECTRICITY	10,000.00	10,000.00	793.19	5,163.66	4,836.34	51.64%
<a href="#">21.65.61705</a>	UTILITIES-TELEPHONE	3,000.00	3,000.00	231.75	1,980.01	1,019.99	66.00%
<a href="#">21.65.61905</a>	PROMOTION/MARKETING	901.00	901.00	542.40	1,582.40	-681.40	-175.63%
<a href="#">21.65.62000</a>	OFFICE SUPPLIES	2,500.00	2,500.00	482.01	2,418.30	81.70	96.73%
<a href="#">21.65.62003</a>	OFFICE SUPPLIES-POSTAGE	1,000.00	1,000.00	0.00	270.00	730.00	27.00%
<a href="#">21.65.62004</a>	PROGRAM BROCHURE & MAILING	21,000.00	21,000.00	0.00	19,798.21	1,201.79	94.28%
<a href="#">21.65.62005</a>	POSTAGE METER LEASE & SUP.	0.00	0.00	0.00	135.77	-135.77	0.00%
<a href="#">21.65.62200</a>	DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	435.27	-435.27	0.00%
<a href="#">21.65.62203</a>	VOLUNTEER REC SUPPLIES	250.00	250.00	0.00	0.00	250.00	0.00%
<b>Total Department: 65 - PROGRAM ADMINISTRATION:</b>		<b>348,016.00</b>	<b>348,016.00</b>	<b>27,739.93</b>	<b>225,762.97</b>	<b>122,253.03</b>	<b>64.87 %</b>
<b>Total Expense:</b>		<b>1,010,182.00</b>	<b>1,010,182.00</b>	<b>87,356.29</b>	<b>697,801.03</b>	<b>312,380.97</b>	<b>69.08 %</b>
<b>Report Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>110,551.03</b>	<b>292,178.00</b>	<b>292,178.00</b>	

## Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>						
61 - SPORTS	419,550.00	419,550.00	70,431.00	429,412.40	9,862.40	-102.35 %
62 - CULTURE	23,100.00	23,100.00	3,874.00	28,862.00	5,762.00	-124.94 %
63 - CHILD CARE	517,082.00	517,082.00	117,461.25	502,190.78	-14,891.22	-97.12 %
64 - EVENTS AND OTHER	25,200.00	25,200.00	5,439.51	21,093.58	-4,106.42	-83.70 %
65 - PROGRAM ADMINISTRATION	25,250.00	25,250.00	701.56	8,420.27	-16,829.73	-33.35 %
<b>Total Revenue:</b>	<b>1,010,182.00</b>	<b>1,010,182.00</b>	<b>197,907.32</b>	<b>989,979.03</b>	<b>-20,202.97</b>	<b>-98.00 %</b>
<b>Expense</b>						
61 - SPORTS	242,095.00	242,095.00	29,212.61	190,988.41	51,106.59	78.89 %
62 - CULTURE	13,910.00	13,910.00	3,774.25	13,739.54	170.46	98.77 %
63 - CHILD CARE	406,161.00	406,161.00	26,629.50	266,494.69	139,666.31	65.61 %
64 - EVENTS AND OTHER	0.00	0.00	0.00	815.42	-815.42	0.00 %
65 - PROGRAM ADMINISTRATION	348,016.00	348,016.00	27,739.93	225,762.97	122,253.03	64.87 %
<b>Total Expense:</b>	<b>1,010,182.00</b>	<b>1,010,182.00</b>	<b>87,356.29</b>	<b>697,801.03</b>	<b>312,380.97</b>	<b>69.08 %</b>
<b>Report Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>110,551.03</b>	<b>292,178.00</b>	<b>292,178.00</b>	

## Fund Summary

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Used</b>
21 - RECREATION	0.00	0.00	110,551.03	292,178.00	292,178.00	
<b>Report Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>110,551.03</b>	<b>292,178.00</b>	<b>292,178.00</b>	