

**TOWN OF SAN ANSELMO**

Staff Report  
October 11, 2013

For the Meeting of October 15, 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 September 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 throughout facility rentals and administrative fees.

**DISCUSSION**

As of September 30, 2013, 25% of the fiscal year has elapsed and the Recreation Fund is at 36% of projected revenues and 23% of projected expenditures.

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

FY	Revenue			Expenditures			Rev Over/(Under) Exp	
	Budget	Actual	%	Budget	Actual	%	\$\$	%
2013-14	1,107,657	403,516	36%	1,107,657	255,248	23%	148,268	13.3%
2012-13	1,010,182	344,872	34%	1,010,182	182,521	18%	162,351	16.0%
2011-12	988,215	322,343	33%	988,215	229,716	23%	92,627	9.3%
2010-11	968,525	296,207	31%	968,525	245,107	25%	51,100	5.3%

Respectfully submitted,



David P. Donery  
Community Services Director



Town of San Anselmo

# Budget Report

## Account Summary

For Fiscal: 2013-2014 Period Ending: 09/30/2013

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 21 - RECREATION</b>							
<b>Revenue</b>							
<b>Department: 61 - SPORTS</b>							
<a href="#">21.61.48100</a>	ADULT SPORTS	11,500.00	11,500.00	1,094.00	1,148.00	-10,352.00	-9.98%
<a href="#">21.61.48101</a>	KIDS SPORTS	53,000.00	53,000.00	10,494.75	11,519.75	-41,480.25	-21.74%
<a href="#">21.61.48102</a>	TENNIS	18,000.00	18,000.00	1,250.00	14,590.00	-3,410.00	-81.06%
<a href="#">21.61.48103</a>	TUMBLING	198,000.00	198,000.00	30,241.20	48,452.95	-149,547.05	-24.47%
<a href="#">21.61.48105</a>	ROOKIE BASEBALL	14,000.00	14,000.00	0.00	0.00	-14,000.00	0.00%
<a href="#">21.61.48106</a>	ROOKIE SOCCER	36,500.00	36,500.00	235.00	34,340.64	-2,159.36	-94.08%
<a href="#">21.61.48107</a>	ROOKIE BASKETBALL	16,500.00	16,500.00	255.00	977.39	-15,522.61	-5.92%
<a href="#">21.61.48108</a>	SOFTBALL	12,500.00	12,500.00	0.00	800.00	-11,700.00	-6.40%
<a href="#">21.61.48110</a>	YOUTH SOCCER	58,250.00	58,250.00	405.00	66,490.00	8,240.00	114.15%
	<b>Total Department: 61 - SPORTS:</b>	<b>418,250.00</b>	<b>418,250.00</b>	<b>43,974.95</b>	<b>178,318.73</b>	<b>-239,931.27</b>	<b>-42.63 %</b>
<b>Department: 62 - CULTURE</b>							
<a href="#">21.62.48111</a>	ADULT ART & SAFETY	9,493.00	9,493.00	1,381.00	2,357.00	-7,136.00	-24.83%
<a href="#">21.62.48112</a>	ADULT CULTURE	6,123.00	6,123.00	498.00	1,288.00	-4,835.00	-21.04%
<a href="#">21.62.48114</a>	KIDS ART & SAFETY	1,449.00	1,449.00	448.00	448.00	-1,001.00	-30.92%
<a href="#">21.62.48115</a>	KIDS CULTURE	7,855.00	7,855.00	5,598.00	12,077.00	4,222.00	153.75%
<a href="#">21.62.48116</a>	KIDS DANCE	2,492.00	2,492.00	1,084.00	1,084.00	-1,408.00	-43.50%
	<b>Total Department: 62 - CULTURE:</b>	<b>27,412.00</b>	<b>27,412.00</b>	<b>9,009.00</b>	<b>17,254.00</b>	<b>-10,158.00</b>	<b>-62.94 %</b>
<b>Department: 63 - CHILD CARE</b>							
<a href="#">21.63.48119</a>	PARKSIDE	228,770.00	228,770.00	16,935.23	40,021.72	-188,748.28	-17.49%
<a href="#">21.63.48120</a>	SUMMER SHORTS	32,000.00	32,000.00	0.00	0.00	-32,000.00	0.00%
<a href="#">21.63.48121</a>	STAY N PLAY	68,625.00	68,625.00	36,262.00	41,920.00	-26,705.00	-61.09%
<a href="#">21.63.48122</a>	KINDERKOOL	58,750.00	58,750.00	0.00	0.00	-58,750.00	0.00%
<a href="#">21.63.48123</a>	SPECIALTY CAMPS	29,150.00	29,150.00	299.00	9,981.00	-19,169.00	-34.24%
<a href="#">21.63.48124</a>	CAMP SPORTS	59,550.00	59,550.00	189.00	50,284.50	-9,265.50	-84.44%
<a href="#">21.63.48125</a>	DAY CAMPS	56,250.00	56,250.00	1,379.95	32,787.95	-23,462.05	-58.29%
<a href="#">21.63.48131</a>	ROBSON AFTER SCHOOL PROGRAM	85,250.00	85,250.00	19,352.97	22,107.97	-63,142.03	-25.93%
	<b>Total Department: 63 - CHILD CARE:</b>	<b>618,345.00</b>	<b>618,345.00</b>	<b>74,418.15</b>	<b>197,103.14</b>	<b>-421,241.86</b>	<b>-31.88 %</b>
<b>Department: 64 - EVENTS AND OTHER</b>							
<a href="#">21.64.48126</a>	SPECIAL EVENTS	1,950.00	1,950.00	2,828.91	4,888.91	2,938.91	250.71%
<a href="#">21.64.48127</a>	SODA MACHINE	200.00	200.00	0.00	28.43	-171.57	-14.22%
<a href="#">21.64.48128</a>	FIELD RENTALS	13,500.00	13,500.00	1,367.00	3,340.00	-10,160.00	-24.74%
	<b>Total Department: 64 - EVENTS AND OTHER:</b>	<b>15,650.00</b>	<b>15,650.00</b>	<b>4,195.91</b>	<b>8,257.34</b>	<b>-7,392.66</b>	<b>-52.76 %</b>
<b>Department: 65 - PROGRAM ADMINISTRATION</b>							
<a href="#">21.65.48129</a>	MISC FEES	2,000.00	2,000.00	0.00	0.00	-2,000.00	0.00%
<a href="#">21.65.48130</a>	ADVERTISING	7,000.00	7,000.00	1,400.00	1,400.00	-5,600.00	-20.00%
<a href="#">21.65.48134</a>	ADMIN REG FEE	0.00	0.00	13.00	242.34	242.34	0.00%
<a href="#">21.65.48135</a>	ROBSON RENTAL INCOME	6,500.00	6,500.00	450.00	940.00	-5,560.00	-14.46%
<a href="#">21.65.48136</a>	BANNER/HUB FEES	12,500.00	12,500.00	0.00	0.00	-12,500.00	0.00%
	<b>Total Department: 65 - PROGRAM ADMINISTRATION:</b>	<b>28,000.00</b>	<b>28,000.00</b>	<b>1,863.00</b>	<b>2,582.34</b>	<b>-25,417.66</b>	<b>-9.22 %</b>
	<b>Total Revenue:</b>	<b>1,107,657.00</b>	<b>1,107,657.00</b>	<b>133,461.01</b>	<b>403,515.55</b>	<b>-704,141.45</b>	<b>-36.43 %</b>
<b>Expense</b>							
<b>Department: 61 - SPORTS</b>							
<a href="#">21.61.61155</a>	ADULT SPORTS CONTRACT SERV	8,050.00	8,050.00	0.00	2,653.60	5,396.40	32.96%
<a href="#">21.61.61160</a>	BASEBALL EXPENSES	1,600.00	1,600.00	0.00	300.00	1,300.00	18.75%
<a href="#">21.61.61161</a>	BASKETBALL EXPENSES	6,500.00	6,500.00	0.00	0.00	6,500.00	0.00%
<a href="#">21.61.61162</a>	KIDS SPORTS SERVICES	22,500.00	22,500.00	0.00	21,067.30	1,432.70	93.63%
<a href="#">21.61.61164</a>	SOCCER SERVICES	5,400.00	5,400.00	0.00	0.00	5,400.00	0.00%
<a href="#">21.61.61165</a>	SOFTBALL SERVICES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00%

## Budget Report

For Fiscal: 2013-2014 Period Ending: 09/30/2013

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">21.61.61166</a>	TENNIS SERVICES	10,800.00	10,800.00	0.00	0.00	10,800.00	0.00%
<a href="#">21.61.61167</a>	TUMBLING SERVICES	127,260.00	127,260.00	7,000.00	22,396.79	104,863.21	17.60%
<a href="#">21.61.61169</a>	YOUTH SOCCER SERVICES	19,250.00	19,250.00	5,957.50	6,477.50	12,772.50	33.65%
<a href="#">21.61.62960</a>	BASEBALL SUPPLIES	3,950.00	3,950.00	0.00	0.00	3,950.00	0.00%
<a href="#">21.61.62961</a>	BASKETBALL SUPPLIES	2,200.00	2,200.00	0.00	0.00	2,200.00	0.00%
<a href="#">21.61.62962</a>	KIDS SPORTS SUPPLIES	6,150.00	6,150.00	0.00	0.00	6,150.00	0.00%
<a href="#">21.61.62964</a>	SOCCER SUPPLIES	6,750.00	6,750.00	43.40	43.40	6,706.60	0.64%
<a href="#">21.61.62965</a>	SOFTBALL SUPPLIES	12,500.00	12,500.00	0.00	0.00	12,500.00	0.00%
<a href="#">21.61.62966</a>	TENNIS SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00%
<a href="#">21.61.62967</a>	TUMBLING SUPPLIES	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00%
<a href="#">21.61.62969</a>	YOUTH SOCCER SUPPLIES	14,500.00	14,500.00	26.42	202.22	14,297.78	1.39%
<a href="#">21.61.62989</a>	ADULT SPORTS SUPPLIES	500.00	500.00	245.21	245.21	254.79	49.04%
<b>Total Department: 61 - SPORTS:</b>		<b>252,610.00</b>	<b>252,610.00</b>	<b>13,272.53</b>	<b>53,386.02</b>	<b>199,223.98</b>	<b>21.13 %</b>
<b>Department: 62 - CULTURE</b>							
<a href="#">21.62.61170</a>	ADULT ART & SAFETY SERVICES	5,480.00	5,480.00	0.00	0.00	5,480.00	0.00%
<a href="#">21.62.61171</a>	ADULT CULTURE SERVICES	3,814.00	3,814.00	581.70	581.70	3,232.30	15.25%
<a href="#">21.62.61174</a>	KIDS ART & SAFETY SERVICES	790.00	790.00	0.00	0.00	790.00	0.00%
<a href="#">21.62.61175</a>	KIDS CULTURE SERVICES	4,468.00	4,468.00	0.00	0.00	4,468.00	0.00%
<a href="#">21.62.61176</a>	KIDS DANCE SERVICES	1,491.00	1,491.00	0.00	0.00	1,491.00	0.00%
<b>Total Department: 62 - CULTURE:</b>		<b>16,043.00</b>	<b>16,043.00</b>	<b>581.70</b>	<b>581.70</b>	<b>15,461.30</b>	<b>3.63 %</b>
<b>Department: 63 - CHILD CARE</b>							
<a href="#">21.63.60000</a>	REGULAR SALARIES	73,747.00	73,747.00	6,761.32	21,094.58	52,652.42	28.60%
<a href="#">21.63.60002</a>	TEMP SALARIES	123,450.00	123,450.00	10,700.51	43,100.68	80,349.32	34.91%
<a href="#">21.63.60020</a>	OVERTIME	5,500.00	5,500.00	0.00	0.00	5,500.00	0.00%
<a href="#">21.63.60100</a>	RETIREMENT	16,983.00	16,983.00	1,520.11	3,333.34	13,649.66	19.63%
<a href="#">21.63.60200</a>	BENEFITS	49,524.00	49,524.00	2,242.08	6,710.82	42,813.18	13.55%
<a href="#">21.63.60203</a>	CASH BACK	4,380.00	4,380.00	365.00	1,094.50	3,285.50	24.99%
<a href="#">21.63.60220</a>	PAYROLL TAXES	15,086.00	15,086.00	1,335.00	5,249.48	9,836.52	34.80%
<a href="#">21.63.61178</a>	KINDERKOOL: CONTRACT SERV	46,500.00	46,500.00	0.00	0.00	46,500.00	0.00%
<a href="#">21.63.61179</a>	PARKSIDE SERVICES	5,250.00	5,250.00	598.00	948.00	4,302.00	18.06%
<a href="#">21.63.61180</a>	STAY N PLAY: CONTRACT SRVS	41,877.00	41,877.00	0.00	2,536.71	39,340.29	6.06%
<a href="#">21.63.61181</a>	STAY N PLAY: MKTG & ADMIN	500.00	500.00	0.00	0.00	500.00	0.00%
<a href="#">21.63.61182</a>	SUMMER SCHOOL CONTRACT SERV	19,450.00	19,450.00	0.00	0.00	19,450.00	0.00%
<a href="#">21.63.61183</a>	CAMP SPORTS SERVICES	39,165.00	39,165.00	0.00	17,809.00	21,356.00	45.47%
<a href="#">21.63.61184</a>	DAY CAMPS SERVICES	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00%
<a href="#">21.63.61186</a>	SPECIALTY CAMPS - EXPENSES	0.00	0.00	0.00	3,141.45	-3,141.45	0.00%
<a href="#">21.63.61187</a>	ROBSON AFTER SCHOOL SERVICES	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00%
<a href="#">21.63.62978</a>	KINDERKOOL: SUPPLIES	2,800.00	2,800.00	0.00	193.81	2,606.19	6.92%
<a href="#">21.63.62979</a>	PARKSIDE SUPPLIES	7,350.00	7,350.00	2,273.82	2,273.82	5,076.18	30.94%
<a href="#">21.63.62980</a>	STAY N PLAY: SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00%
<a href="#">21.63.62984</a>	DAY CAMPS SUPPLIES	2,500.00	2,500.00	12.43	67.35	2,432.65	2.69%
<a href="#">21.63.62987</a>	ROBSON AFTER SCHOOL SUPPLIES	3,850.00	3,850.00	0.00	0.00	3,850.00	0.00%
<a href="#">21.63.62990</a>	SPECIALTY CAMP SUPPLIES	3,850.00	3,850.00	0.00	0.00	3,850.00	0.00%
<a href="#">21.63.63100</a>	CAPITAL OUTLAY - CONSTRUCTION	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00%
<b>Total Department: 63 - CHILD CARE:</b>		<b>496,962.00</b>	<b>496,962.00</b>	<b>25,808.27</b>	<b>107,553.54</b>	<b>389,408.46</b>	<b>21.64 %</b>
<b>Department: 64 - EVENTS AND OTHER</b>							
<a href="#">21.64.61185</a>	SPECIAL EVENT EXPENSE	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00%
<a href="#">21.64.62999</a>	MISCELLANEOUS EXPENSE	2,000.00	2,000.00	0.00	26.43	1,973.57	1.32%
<b>Total Department: 64 - EVENTS AND OTHER:</b>		<b>3,500.00</b>	<b>3,500.00</b>	<b>0.00</b>	<b>26.43</b>	<b>3,473.57</b>	<b>0.76 %</b>
<b>Department: 65 - PROGRAM ADMINISTRATION</b>							
<a href="#">21.65.60000</a>	REGULAR SALARIES	165,952.00	165,952.00	13,701.03	41,103.08	124,848.92	24.77%
<a href="#">21.65.60010</a>	TEMPORARY HELP	21,800.00	21,800.00	0.00	0.00	21,800.00	0.00%
<a href="#">21.65.60024</a>	LEAVE BUYOUT	3,500.00	3,500.00	0.00	1,238.63	2,261.37	35.39%
<a href="#">21.65.60100</a>	RETIREMENT	27,488.00	27,488.00	2,259.77	4,519.54	22,968.46	16.44%
<a href="#">21.65.60200</a>	BENEFITS	29,637.00	29,637.00	1,740.13	4,924.93	24,712.07	16.62%
<a href="#">21.65.60203</a>	CASH BACK	8,760.00	8,760.00	1,095.00	3,285.00	5,475.00	37.50%
<a href="#">21.65.60220</a>	PAYROLL TAXES	13,365.00	13,365.00	1,131.92	3,490.53	9,874.47	26.12%

## Budget Report

For Fiscal: 2013-2014 Period Ending: 09/30/2013

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Used
<a href="#">21.65.61000</a>	TRAINING	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00%
<a href="#">21.65.61101</a>	OUTSIDE SERVICES-PROF FEES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00%
<a href="#">21.65.61108</a>	OUTSIDE SVCS-SPECIAL PROJECT	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00%
<a href="#">21.65.61137</a>	FINGERPRINTING	600.00	600.00	276.00	276.00	324.00	46.00%
<a href="#">21.65.61150</a>	OUTSIDE SERVICES -OTHER	1,500.00	1,500.00	0.00	202.15	1,297.85	13.48%
<a href="#">21.65.61177</a>	CHG CARDS	35,090.00	35,090.00	6,681.01	10,797.74	24,292.26	30.77%
<a href="#">21.65.61302</a>	DUES	850.00	850.00	0.00	0.00	850.00	0.00%
<a href="#">21.65.61403</a>	MAINTENANCE-COMPUTERS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00%
<a href="#">21.65.61414</a>	IFF EQUIP MAINT	4,500.00	4,500.00	233.28	947.92	3,552.08	21.06%
<a href="#">21.65.61506</a>	BLDG. MAINT-OTHER	2,000.00	2,000.00	12,469.07	14,832.62	-12,832.62	-741.63%
<a href="#">21.65.61701</a>	UTILITIES-ELECTRICITY	7,500.00	7,500.00	545.35	545.35	6,954.65	7.27%
<a href="#">21.65.61705</a>	UTILITIES-TELEPHONE	3,500.00	3,500.00	321.17	380.88	3,119.12	10.88%
<a href="#">21.65.61905</a>	PROMOTION/MARKETING	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00%
<a href="#">21.65.62000</a>	OFFICE SUPPLIES	4,500.00	4,500.00	507.38	566.31	3,933.69	12.58%
<a href="#">21.65.62003</a>	OFFICE SUPPLIES-POSTAGE	1,000.00	1,000.00	9.22	9.22	990.78	0.92%
<a href="#">21.65.62004</a>	PROGRAM BROCHURE & MAILING	23,500.00	23,500.00	0.00	6,579.96	16,920.04	28.00%
<a href="#">21.65.62200</a>	DEPARTMENTAL SUPPLIES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00%
<a href="#">21.65.62203</a>	VOLUNTEER REC SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00%
<a href="#">21.65.63018</a>	FURNITURE	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00%
<b>Total Department: 65 - PROGRAM ADMINISTRATION:</b>		<b>438,542.00</b>	<b>438,542.00</b>	<b>40,970.33</b>	<b>93,699.86</b>	<b>344,842.14</b>	<b>21.37 %</b>
<b>Total Expense:</b>		<b>1,207,657.00</b>	<b>1,207,657.00</b>	<b>80,632.83</b>	<b>255,247.55</b>	<b>952,409.45</b>	<b>21.14 %</b>
<b>Total Fund: 21 - RECREATION:</b>		<b>-100,000.00</b>	<b>-100,000.00</b>	<b>52,828.18</b>	<b>148,268.00</b>	<b>248,268.00</b>	
<b>Report Total:</b>		<b>-100,000.00</b>	<b>-100,000.00</b>	<b>52,828.18</b>	<b>148,268.00</b>	<b>248,268.00</b>	

## Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 21 - RECREATION</b>						
<b>Revenue</b>						
61 - SPORTS	418,250.00	418,250.00	43,974.95	178,318.73	-239,931.27	-42.63 %
62 - CULTURE	27,412.00	27,412.00	9,009.00	17,254.00	-10,158.00	-62.94 %
63 - CHILD CARE	618,345.00	618,345.00	74,418.15	197,103.14	-421,241.86	-31.88 %
64 - EVENTS AND OTHER	15,650.00	15,650.00	4,195.91	8,257.34	-7,392.66	-52.76 %
65 - PROGRAM ADMINISTRATION	28,000.00	28,000.00	1,863.00	2,582.34	-25,417.66	-9.22 %
<b>Total Revenue:</b>	<b>1,107,657.00</b>	<b>1,107,657.00</b>	<b>133,461.01</b>	<b>403,515.55</b>	<b>-704,141.45</b>	<b>-36.43 %</b>
<b>Expense</b>						
61 - SPORTS	252,610.00	252,610.00	13,272.53	53,386.02	199,223.98	21.13 %
62 - CULTURE	16,043.00	16,043.00	581.70	581.70	15,461.30	3.63 %
63 - CHILD CARE	496,962.00	496,962.00	25,808.27	107,553.54	389,408.46	21.64 %
64 - EVENTS AND OTHER	3,500.00	3,500.00	0.00	26.43	3,473.57	0.76 %
65 - PROGRAM ADMINISTRATION	438,542.00	438,542.00	40,970.33	93,699.86	344,842.14	21.37 %
<b>Total Expense:</b>	<b>1,207,657.00</b>	<b>1,207,657.00</b>	<b>80,632.83</b>	<b>255,247.55</b>	<b>952,409.45</b>	<b>21.14 %</b>
<b>Total Fund: 21 - RECREATION:</b>	<b>-100,000.00</b>	<b>-100,000.00</b>	<b>52,828.18</b>	<b>148,268.00</b>	<b>248,268.00</b>	
<b>Report Total:</b>	<b>-100,000.00</b>	<b>-100,000.00</b>	<b>52,828.18</b>	<b>148,268.00</b>	<b>248,268.00</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	-100,000.00	-100,000.00	52,828.18	148,268.00	248,268.00	
<b>Report Total:</b>	<b>-100,000.00</b>	<b>-100,000.00</b>	<b>52,828.18</b>	<b>148,268.00</b>	<b>248,268.00</b>	