

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

RECOMMENDATION

That the Commission review the Recreation Fund Revenue and Expenditure Report for the fiscal year on 2012-2013.

BACKGROUND

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

DISCUSSION


At the close of the 2012/13 Fiscal Year on June 30, 2013, the Recreation Fund was at 113% of projected revenue and 94% of projected expenditures, which translated into a \$191,555 surplus. The department deferred \$151,250 in revenue that was taken in during the 2012-13 fiscal year. These funds represent activities that had a start date of July 1, 2013 or later and are reported in the current year's budget.

A large portion of the fiscal success of the Recreation Department can be attributed to the tremendous achievements of a reinvigorated Parkside Preschool program. The program had been suffering from declining enrollment over the past several years, and had finished the past two years with a substantial deficit. In the spring of 2012, staff provided a detailed report to Council outlining the steps that the department would be taking to rejuvenate the long standing program. This included taking the program from a part-time to a full-time schedule to better accommodate the needs of working parents. This plan, along with the hard work and devotion of the Parkside staff, worked beyond anyone's expectations as the program exceeded expected revenues by \$70,000.

In addition, and as demonstrated on the budget report, the Sports Division had another very successful year. Participation remains extremely high and the department is always scouting for new innovative offerings. The department continues to strive for increasing the quality of our programs and staff feels that this has aided in the higher registration levels.

In conclusion, one final factor that helped keep costs down in the Recreation Fund was salary savings from an employee who was unable to work for 10 months of the fiscal year due to a disability. This contributed to a \$50,000 savings in expenditures.

Respectfully submitted,

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the right.

David P. Donery
Community Services Director

Attachment 1 – Recreation Fund Revenue and Expenditure Report for FY 2012-13



Town of San Anselmo

Budget Report

Account Summary

For Fiscal: 2012-2013 Period Ending: 06/30/2013

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION							
Revenue							
Department: 61 - SPORTS							
21.61.48100	ADULT SPORTS	11,500.00	11,500.00	4,572.00	13,904.00	2,404.00	120.90%
21.61.48101	KIDS SPORTS	52,000.00	52,000.00	9,468.50	64,600.25	12,600.25	124.23%
21.61.48102	TENNIS	13,200.00	13,200.00	87.50	21,225.00	8,025.00	160.80%
21.61.48103	TUMBLING	195,000.00	195,000.00	14,746.00	224,647.55	29,647.55	115.20%
21.61.48105	ROOKIE BASEBALL	15,000.00	15,000.00	3,328.00	16,335.00	1,335.00	108.90%
21.61.48106	ROOKIE SOCCER	37,175.00	37,175.00	-7,114.00	35,371.00	-1,804.00	-95.15%
21.61.48107	ROOKIE BASKETBALL	21,525.00	21,525.00	0.00	18,882.00	-2,643.00	-87.72%
21.61.48108	SOFTBALL	19,000.00	19,000.00	270.00	13,048.00	-5,952.00	-68.67%
21.61.48110	YOUTH SOCCER	55,150.00	55,150.00	-16,072.00	56,874.00	1,724.00	103.13%
	Total Department: 61 - SPORTS:	419,550.00	419,550.00	9,286.00	464,886.80	45,336.80	-110.81 %
Department: 62 - CULTURE							
21.62.48111	ADULT ART & SAFETY	2,000.00	2,000.00	0.00	6,912.00	4,912.00	345.60%
21.62.48112	ADULT CULTURE	10,750.00	10,750.00	595.00	10,297.00	-453.00	-95.79%
21.62.48114	KIDS ART & SAFETY	2,500.00	2,500.00	0.00	1,386.00	-1,114.00	-55.44%
21.62.48115	KIDS CULTURE	3,250.00	3,250.00	-1,630.00	8,834.00	5,584.00	271.82%
21.62.48116	KIDS DANCE	4,600.00	4,600.00	266.00	2,822.00	-1,778.00	-61.35%
	Total Department: 62 - CULTURE:	23,100.00	23,100.00	-769.00	30,251.00	7,151.00	-130.96 %
Department: 63 - CHILD CARE							
21.63.48119	PARKSIDE	170,150.00	170,150.00	25,196.57	240,710.42	70,560.42	141.47%
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	0.00	64,089.20	-1,660.80	-97.47%
21.63.48122	KINDERKOOOL	55,250.00	55,250.00	9,741.00	56,172.75	922.75	101.67%
21.63.48123	SPECIALTY CAMPS	32,355.00	32,355.00	-6,027.00	54,603.00	22,248.00	168.76%
21.63.48124	CAMP SPORTS	47,327.00	47,327.00	3,338.50	54,968.37	7,641.37	116.15%
21.63.48125	DAY CAMPS	0.00	0.00	20,341.34	60,749.16	60,749.16	0.00%
21.63.48131	ROBSON AFTER SCHOOL PROGRAM	94,000.00	94,000.00	2,435.50	82,155.10	-11,844.90	-87.40%
	Total Department: 63 - CHILD CARE:	517,082.00	517,082.00	55,025.91	613,448.00	96,366.00	-118.64 %
Department: 64 - EVENTS AND OTHER							
21.64.48126	SPECIAL EVENTS	11,500.00	11,500.00	1,638.00	13,578.00	2,078.00	118.07%
21.64.48127	SODA MACHINE	200.00	200.00	0.00	171.58	-28.42	-85.79%
21.64.48128	FIELD RENTALS	13,500.00	13,500.00	2,552.00	13,220.00	-280.00	-97.93%
	Total Department: 64 - EVENTS AND OTHER:	25,200.00	25,200.00	4,190.00	26,969.58	1,769.58	-107.02 %
Department: 65 - PROGRAM ADMINISTRATION							
21.65.48129	MISC FEES	2,500.00	2,500.00	120.00	1,740.25	-759.75	-69.61%
21.65.48130	ADVERTISING	7,000.00	7,000.00	0.00	6,475.00	-525.00	-92.50%
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	170.04	-3,410.94	-3,410.94	0.00%
21.65.48135	ROBSON RENTAL INCOME	8,000.00	8,000.00	450.00	4,450.00	-3,550.00	-55.63%
21.65.48136	BANNER/HUB FEES	0.00	0.00	0.00	-94.00	-94.00	0.00%
	Total Department: 65 - PROGRAM ADMINISTRATION:	25,250.00	25,250.00	740.04	9,160.31	-16,089.69	-36.28 %
	Total Revenue:	1,010,182.00	1,010,182.00	68,472.95	1,144,715.69	134,533.69	-113.32 %
Expense							
Department: 61 - SPORTS							
21.61.61155	ADULT SPORTS CONTRACT SERV	5,300.00	5,300.00	75.00	4,924.64	375.36	92.92%
21.61.61160	BASEBALL EXPENSES	1,600.00	1,600.00	0.00	600.00	1,000.00	37.50%
21.61.61161	BASKETBALL EXPENSES	11,055.00	11,055.00	0.00	5,879.24	5,175.76	53.18%
21.61.61162	KIDS SPORTS SERVICES	18,500.00	18,500.00	20,697.20	33,398.32	-14,898.32	-180.53%
21.61.61164	SOCCER SERVICES	5,250.00	5,250.00	0.00	0.00	5,250.00	0.00%

Budget Report

For Fiscal: 2012-2013 Period Ending: 06/30/2013

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
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	2,968.99	8,729.79	510.21	94.48%
21.61.61167	TUMBLING SERVICES	122,850.00	122,850.00	13,612.72	130,335.88	-7,485.88	-106.09%
21.61.61169	YOUTH SOCCER SERVICES	21,250.00	21,250.00	0.00	18,554.04	2,695.96	87.31%
21.61.62960	BASEBALL SUPPLIES	3,700.00	3,700.00	2,657.21	2,657.21	1,042.79	71.82%
21.61.62961	BASKETBALL SUPPLIES	3,100.00	3,100.00	0.00	2,159.92	940.08	69.67%
21.61.62962	KIDS SPORTS SUPPLIES	4,500.00	4,500.00	1,685.64	7,026.04	-2,526.04	-156.13%
21.61.62964	SOCCER SUPPLIES	6,200.00	6,200.00	0.00	1,520.67	4,679.33	24.53%
21.61.62965	SOFTBALL SUPPLIES	6,200.00	6,200.00	169.50	12,475.69	-6,275.69	-201.22%
21.61.62966	TENNIS SUPPLIES	0.00	0.00	0.00	509.70	-509.70	0.00%
21.61.62967	TUMBLING SUPPLIES	1,000.00	1,000.00	0.00	1,105.96	-105.96	-110.60%
21.61.62969	YOUTH SOCCER SUPPLIES	13,250.00	13,250.00	38.00	14,659.62	-1,409.62	-110.64%
21.61.62989	ADULT SPORTS SUPPLIES	1,300.00	1,300.00	116.91	492.29	807.71	37.87%
	Total Department: 61 - SPORTS:	242,095.00	242,095.00	42,021.17	245,029.01	-2,934.01	101.21 %
Department: 62 - CULTURE							
21.62.61170	ADULT ART & SAFETY SERVICES	1,200.00	1,200.00	1,443.60	5,325.00	-4,125.00	-443.75%
21.62.61171	ADULT CULTURE SERVICES	6,500.00	6,500.00	1,383.90	4,857.45	1,642.55	74.73%
21.62.61174	KIDS ART & SAFETY SERVICES	1,500.00	1,500.00	0.00	790.20	709.80	52.68%
21.62.61175	KIDS CULTURE SERVICES	1,950.00	1,950.00	744.90	5,563.70	-3,613.70	-285.32%
21.62.61176	KIDS DANCE SERVICES	2,760.00	2,760.00	783.90	1,694.40	1,065.60	61.39%
21.62.62975	KIDS CULTURE SUPPLIES	0.00	0.00	0.00	337.89	-337.89	0.00%
	Total Department: 62 - CULTURE:	13,910.00	13,910.00	4,356.30	18,568.64	-4,658.64	133.49 %
Department: 63 - CHILD CARE							
21.63.60000	REGULAR SALARIES	66,418.00	66,418.00	5,434.09	64,547.37	1,870.63	97.18%
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	13,104.17	108,995.89	-108,995.89	0.00%
21.63.60020	OVERTIME	0.00	0.00	0.00	5,728.37	-5,728.37	0.00%
21.63.60100	RETIREMENT	16,475.00	16,475.00	2,290.53	14,729.91	1,745.09	89.41%
21.63.60200	BENEFITS	22,931.00	22,931.00	2,233.42	26,835.37	-3,904.37	-117.03%
21.63.60203	CASH BACK	6,825.00	6,825.00	365.00	4,731.69	2,093.31	69.33%
21.63.60220	PAYROLL TAXES	14,680.00	14,680.00	1,417.36	13,907.26	772.74	94.74%
21.63.61178	KINDERKOOL: CONTRACT SERV	37,075.00	37,075.00	40,125.06	40,185.06	-3,110.06	-108.39%
21.63.61179	PARKSIDE SERVICES	3,375.00	3,375.00	0.00	4,686.11	-1,311.11	-138.85%
21.63.61180	STAY N PLAY: CONTRACT SRVS	42,250.00	42,250.00	4,913.29	41,975.68	274.32	99.35%
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	5,513.60	7,888.70	23,751.30	24.93%
21.63.61186	SPECIALTY CAMPS - EXPENSES	21,250.00	21,250.00	24,717.00	35,751.65	-14,501.65	-168.24%
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	1,945.07	1,945.07	2,554.93	43.22%
21.63.62979	PARKSIDE SUPPLIES	1,400.00	1,400.00	3,692.41	10,828.03	-9,428.03	-773.43%
21.63.62980	STAY N PLAY: SUPPLIES	0.00	0.00	0.00	333.42	-333.42	0.00%
21.63.62984	DAY CAMPS SUPPLIES	2,800.00	2,800.00	4,865.52	6,763.72	-3,963.72	-241.56%
21.63.62987	ROBSON AFTER SCHOOL SUPPLIES	2,400.00	2,400.00	370.15	4,777.83	-2,377.83	-199.08%
21.63.62990	SPECIALTY CAMP SUPPLIES	0.00	0.00	2,828.91	6,593.07	-6,593.07	0.00%
	Total Department: 63 - CHILD CARE:	406,161.00	406,161.00	113,815.58	401,204.20	4,956.80	98.78 %
Department: 64 - EVENTS AND OTHER							
21.64.61136	OTHER ADVERTISING	0.00	0.00	15.25	15.25	-15.25	0.00%
21.64.61185	SPECIAL EVENT EXPENSE	0.00	0.00	0.00	815.12	-815.12	0.00%
21.64.62999	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.30	-0.30	0.00%
	Total Department: 64 - EVENTS AND OTHER:	0.00	0.00	15.25	830.67	-830.67	0.00 %
Department: 65 - PROGRAM ADMINISTRATION							
21.65.60000	REGULAR SALARIES	171,716.00	171,716.00	14,248.51	125,776.71	45,939.29	73.25%
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	3,029.26	-529.26	-121.17%
21.65.60100	RETIREMENT	27,431.00	27,431.00	4,312.15	20,907.07	6,523.93	76.22%
21.65.60200	BENEFITS	32,355.00	32,355.00	1,557.19	21,463.32	10,891.68	66.34%

Budget Report

For Fiscal: 2012-2013 Period Ending: 06/30/2013

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
21.65.60203	CASH BACK	13,140.00	13,140.00	547.50	8,577.50	4,562.50	65.28%
21.65.60220	PAYROLL TAXES	13,123.00	13,123.00	1,131.93	10,504.99	2,618.01	80.05%
21.65.61000	TRAINING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00%
21.65.61101	OUTSIDE SERVICES-PROF FEES	0.00	0.00	1,236.14	3,775.08	-3,775.08	0.00%
21.65.61137	FINGERPRINTING	500.00	500.00	64.00	547.00	-47.00	-109.40%
21.65.61150	OUTSIDE SERVICES -OTHER	500.00	500.00	99.00	1,216.00	-716.00	-243.20%
21.65.61177	CHG CARDS	37,250.00	37,250.00	8,968.02	40,863.41	-3,613.41	-109.70%
21.65.61302	DUES	850.00	850.00	170.00	405.00	445.00	47.65%
21.65.61403	MAINTENANCE-COMPUTERS	2,500.00	2,500.00	0.00	106.09	2,393.91	4.24%
21.65.61414	IFF EQUIP MAINT	4,500.00	4,500.00	462.08	3,872.93	627.07	86.07%
21.65.61506	BLDG. MAINT-OTHER	2,000.00	2,000.00	0.00	256.06	1,743.94	12.80%
21.65.61701	UTILITIES-ELECTRICITY	10,000.00	10,000.00	1,955.21	7,780.93	2,219.07	77.81%
21.65.61705	UTILITIES-TELEPHONE	3,000.00	3,000.00	1,478.28	3,673.92	-673.92	-122.46%
21.65.61905	PROMOTION/MARKETING	901.00	901.00	873.62	2,845.40	-1,944.40	-315.80%
21.65.62000	OFFICE SUPPLIES	2,500.00	2,500.00	1,091.58	3,850.35	-1,350.35	-154.01%
21.65.62003	OFFICE SUPPLIES-POSTAGE	1,000.00	1,000.00	225.00	495.00	505.00	49.50%
21.65.62004	PROGRAM BROCHURE & MAILING	21,000.00	21,000.00	0.00	19,798.21	1,201.79	94.28%
21.65.62005	POSTAGE METER LEASE & SUP.	0.00	0.00	0.00	135.77	-135.77	0.00%
21.65.62200	DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	435.27	-435.27	0.00%
21.65.62203	VOLUNTEER REC SUPPLIES	250.00	250.00	0.00	0.00	250.00	0.00%
Total Department: 65 - PROGRAM ADMINISTRATION:		348,016.00	348,016.00	38,420.21	287,528.07	60,487.93	82.62 %
Total Expense:		1,010,182.00	1,010,182.00	198,628.51	953,160.59	57,021.41	94.36 %
Total Fund: 21 - RECREATION:		0.00	0.00	-130,155.56	191,555.10	191,555.10	
Report Total:		0.00	0.00	-130,155.56	191,555.10	191,555.10	

Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION						
Revenue						
61 - SPORTS	419,550.00	419,550.00	9,286.00	464,886.80	45,336.80	-110.81 %
62 - CULTURE	23,100.00	23,100.00	-769.00	30,251.00	7,151.00	-130.96 %
63 - CHILD CARE	517,082.00	517,082.00	55,025.91	613,448.00	96,366.00	-118.64 %
64 - EVENTS AND OTHER	25,200.00	25,200.00	4,190.00	26,969.58	1,769.58	-107.02 %
65 - PROGRAM ADMINISTRATION	25,250.00	25,250.00	740.04	9,160.31	-16,089.69	-36.28 %
Total Revenue:	1,010,182.00	1,010,182.00	68,472.95	1,144,715.69	134,533.69	-113.32 %
Expense						
61 - SPORTS	242,095.00	242,095.00	42,021.17	245,029.01	-2,934.01	101.21 %
62 - CULTURE	13,910.00	13,910.00	4,356.30	18,568.64	-4,658.64	133.49 %
63 - CHILD CARE	406,161.00	406,161.00	113,815.58	401,204.20	4,956.80	98.78 %
64 - EVENTS AND OTHER	0.00	0.00	15.25	830.67	-830.67	0.00 %
65 - PROGRAM ADMINISTRATION	348,016.00	348,016.00	38,420.21	287,528.07	60,487.93	82.62 %
Total Expense:	1,010,182.00	1,010,182.00	198,628.51	953,160.59	57,021.41	94.36 %
Total Fund: 21 - RECREATION:	0.00	0.00	-130,155.56	191,555.10	191,555.10	
Report Total:	0.00	0.00	-130,155.56	191,555.10	191,555.10	

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
21 - RECREATION	0.00	0.00	-130,155.56	191,555.10	191,555.10	
Report Total:	0.00	0.00	-130,155.56	191,555.10	191,555.10	