

TOWN OF SAN ANSELMO

Staff Report

March 13, 2014

For the Meeting of March 18, 2014

TO: Parks & 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 period ending February 28, 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. The department has budgeted \$100,000 for facility upgrades to be completed during the current fiscal year. These funds come from the Recreation Fund balance, which ended the last fiscal year at \$191,155. This accounts for the difference between the current year's projected revenue and expenditure totals.

DISCUSSION

As of February 28, 2014, 66% of the fiscal year has elapsed and the Recreation Fund is at 73% of projected revenues and 55% 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	806,488	73%	1,207,657	659,542	55%	146,945	13.3%
2012-13	1,010,182	673,906	67%	1,010,182	521,239	52%	152,667	15.1%
2011-12	988,215	629,387	64%	988,215	592,737	60%	36,650	3.7%
2010-11	968,525	614,286	63%	968,525	603,485	62%	10,801	1.1%

Respectfully submitted,



David P. Donery
Community Services Director



Town of San Anselmo

Budget Report

Account Summary

For Fiscal: 2013-2014 Period Ending: 02/28/2014

		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	432.00	5,667.00	-5,833.00	-49.28%
21.61.48101	KIDS SPORTS	53,000.00	53,000.00	3,185.00	28,390.75	-24,609.25	-53.57%
21.61.48102	TENNIS	18,000.00	18,000.00	180.00	15,965.00	-2,035.00	-88.69%
21.61.48103	TUMBLING	198,000.00	198,000.00	15,924.00	135,035.90	-62,964.10	-68.20%
21.61.48105	ROOKIE BASEBALL	14,000.00	14,000.00	480.00	4,217.00	-9,783.00	-30.12%
21.61.48106	ROOKIE SOCCER	36,500.00	36,500.00	0.00	34,660.64	-1,839.36	-94.96%
21.61.48107	ROOKIE BASKETBALL	16,500.00	16,500.00	315.00	26,289.75	9,789.75	159.33%
21.61.48108	SOFTBALL	12,500.00	12,500.00	2,370.50	14,075.50	1,575.50	112.60%
21.61.48110	YOUTH SOCCER	58,250.00	58,250.00	750.00	71,479.68	13,229.68	122.71%
	Total Department: 61 - SPORTS:	418,250.00	418,250.00	23,636.50	335,781.22	-82,468.78	-80.28 %
Department: 62 - CULTURE							
21.62.48111	ADULT ART & SAFETY	9,493.00	9,493.00	338.00	4,811.00	-4,682.00	-50.68%
21.62.48112	ADULT CULTURE	6,123.00	6,123.00	483.00	4,903.00	-1,220.00	-80.08%
21.62.48114	KIDS ART & SAFETY	1,449.00	1,449.00	82.00	1,347.00	-102.00	-92.96%
21.62.48115	KIDS CULTURE	7,855.00	7,855.00	3,718.00	25,525.00	17,670.00	324.95%
21.62.48116	KIDS DANCE	2,492.00	2,492.00	-136.00	916.00	-1,576.00	-36.76%
	Total Department: 62 - CULTURE:	27,412.00	27,412.00	4,485.00	37,502.00	10,090.00	-136.81 %
Department: 63 - CHILD CARE							
21.63.48119	PARKSIDE	228,770.00	228,770.00	12,550.75	127,817.24	-100,952.76	-55.87%
21.63.48120	SUMMER SHORTS	32,000.00	32,000.00	0.00	0.00	-32,000.00	0.00%
21.63.48121	STAY N PLAY	68,625.00	68,625.00	1,113.00	89,009.60	20,384.60	129.70%
21.63.48122	KINDERKOOL	58,750.00	58,750.00	0.00	0.00	-58,750.00	0.00%
21.63.48123	SPECIALTY CAMPS	29,150.00	29,150.00	1,749.00	17,397.00	-11,753.00	-59.68%
21.63.48124	CAMP SPORTS	59,550.00	59,550.00	0.00	48,684.40	-10,865.60	-81.75%
21.63.48125	DAY CAMPS	56,250.00	56,250.00	0.00	32,787.95	-23,462.05	-58.29%
21.63.48131	ROBSON AFTER SCHOOL PROGRAM	85,250.00	85,250.00	15,033.50	93,629.74	8,379.74	109.83%
	Total Department: 63 - CHILD CARE:	618,345.00	618,345.00	30,446.25	409,325.93	-209,019.07	-66.20 %
Department: 64 - EVENTS AND OTHER							
21.64.48126	SPECIAL EVENTS	1,950.00	1,950.00	1,070.00	7,383.91	5,433.91	378.66%
21.64.48127	SODA MACHINE	200.00	200.00	0.00	140.78	-59.22	-70.39%
21.64.48128	FIELD RENTALS	13,500.00	13,500.00	940.00	9,622.50	-3,877.50	-71.28%
	Total Department: 64 - EVENTS AND OTHER:	15,650.00	15,650.00	2,010.00	17,147.19	1,497.19	-109.57 %
Department: 65 - PROGRAM ADMINISTRATION							
21.65.48129	MISC FEES	2,000.00	2,000.00	0.00	180.00	-1,820.00	-9.00%
21.65.48130	ADVERTISING	7,000.00	7,000.00	375.00	3,500.00	-3,500.00	-50.00%
21.65.48134	ADMIN REG FEE	0.00	0.00	5.00	308.34	308.34	0.00%
21.65.48135	ROBSON RENTAL INCOME	6,500.00	6,500.00	300.00	2,790.00	-3,710.00	-42.92%
21.65.48136	BANNER/HUB FEES	12,500.00	12,500.00	0.00	-47.00	-12,547.00	0.38%
	Total Department: 65 - PROGRAM ADMINISTRATION:	28,000.00	28,000.00	680.00	6,731.34	-21,268.66	-24.04 %
	Total Revenue:	1,107,657.00	1,107,657.00	61,257.75	806,487.68	-301,169.32	-72.81 %
Expense							
Department: 61 - SPORTS							
21.61.61155	ADULT SPORTS CONTRACT SERV	8,050.00	8,050.00	0.00	3,758.60	4,291.40	46.69%
21.61.61160	BASEBALL EXPENSES	1,600.00	1,600.00	0.00	300.00	1,300.00	18.75%
21.61.61161	BASKETBALL EXPENSES	6,500.00	6,500.00	3,813.56	4,263.56	2,236.44	65.59%
21.61.61162	KIDS SPORTS SERVICES	22,500.00	22,500.00	0.00	24,594.68	-2,094.68	-109.31%
21.61.61164	SOCCER SERVICES	5,400.00	5,400.00	0.00	0.00	5,400.00	0.00%
21.61.61165	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: 02/28/2014

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
21.61.61166	TENNIS SERVICES	10,800.00	10,800.00	0.00	4,116.00	6,684.00	38.11%
21.61.61167	TUMBLING SERVICES	127,260.00	127,260.00	4,600.00	70,329.68	56,930.32	55.26%
21.61.61169	YOUTH SOCCER SERVICES	19,250.00	19,250.00	0.00	19,377.50	-127.50	-100.66%
21.61.62960	BASEBALL SUPPLIES	3,950.00	3,950.00	0.00	0.00	3,950.00	0.00%
21.61.62961	BASKETBALL SUPPLIES	2,200.00	2,200.00	0.00	2,954.68	-754.68	-134.30%
21.61.62962	KIDS SPORTS SUPPLIES	6,150.00	6,150.00	0.00	2,090.41	4,059.59	33.99%
21.61.62964	SOCCER SUPPLIES	6,750.00	6,750.00	0.00	43.40	6,706.60	0.64%
21.61.62965	SOFTBALL SUPPLIES	12,500.00	12,500.00	0.00	15.24	12,484.76	0.12%
21.61.62966	TENNIS SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00%
21.61.62967	TUMBLING SUPPLIES	1,200.00	1,200.00	0.00	625.00	575.00	52.08%
21.61.62969	YOUTH SOCCER SUPPLIES	14,500.00	14,500.00	0.00	17,414.46	-2,914.46	-120.10%
21.61.62989	ADULT SPORTS SUPPLIES	500.00	500.00	0.00	479.10	20.90	95.82%
Total Department: 61 - SPORTS:		252,610.00	252,610.00	8,413.56	150,362.31	102,247.69	59.52 %
Department: 62 - CULTURE							
21.62.61170	ADULT ART & SAFETY SERVICES	5,480.00	5,480.00	0.00	84.60	5,395.40	1.54%
21.62.61171	ADULT CULTURE SERVICES	3,814.00	3,814.00	0.00	2,995.60	818.40	78.54%
21.62.61174	KIDS ART & SAFETY SERVICES	790.00	790.00	0.00	4,528.20	-3,738.20	-573.19%
21.62.61175	KIDS CULTURE SERVICES	4,468.00	4,468.00	0.00	2,989.80	1,478.20	66.92%
21.62.61176	KIDS DANCE SERVICES	1,491.00	1,491.00	0.00	549.90	941.10	36.88%
21.62.62971	ADULT CULTURE SUPPLIES	0.00	0.00	75.60	75.60	-75.60	0.00%
Total Department: 62 - CULTURE:		16,043.00	16,043.00	75.60	11,223.70	4,819.30	69.96 %
Department: 63 - CHILD CARE							
21.63.60000	REGULAR SALARIES	73,747.00	73,747.00	6,306.00	50,705.92	23,041.08	68.76%
21.63.60001	HOURLY HELP	0.00	0.00	-3,552.14	0.00	0.00	0.00%
21.63.60002	TEMP SALARIES	123,450.00	123,450.00	11,599.58	89,507.79	33,942.21	72.51%
21.63.60020	OVERTIME	5,500.00	5,500.00	0.00	0.00	5,500.00	0.00%
21.63.60100	RETIREMENT	16,983.00	16,983.00	1,502.17	12,053.50	4,929.50	70.97%
21.63.60200	BENEFITS	49,524.00	49,524.00	2,387.67	20,502.42	29,021.58	41.40%
21.63.60203	CASH BACK	4,380.00	4,380.00	365.00	3,025.10	1,354.90	69.07%
21.63.60220	PAYROLL TAXES	15,086.00	15,086.00	1,093.43	11,061.46	4,024.54	73.32%
21.63.61178	KINDERKOOOL: CONTRACT SERV	46,500.00	46,500.00	0.00	0.00	46,500.00	0.00%
21.63.61179	PARKSIDE SERVICES	5,250.00	5,250.00	0.00	948.00	4,302.00	18.06%
21.63.61180	STAY N PLAY: CONTRACT SRVS	41,877.00	41,877.00	0.00	30,404.21	11,472.79	72.60%
21.63.61181	STAY N PLAY: MKTG & ADMIN	500.00	500.00	0.00	87.26	412.74	17.45%
21.63.61182	SUMMER SCHOOL CONTRACT SERV	19,450.00	19,450.00	0.00	0.00	19,450.00	0.00%
21.63.61183	CAMP SPORTS SERVICES	39,165.00	39,165.00	0.00	19,549.20	19,615.80	49.91%
21.63.61184	DAY CAMPS SERVICES	3,500.00	3,500.00	240.00	440.00	3,060.00	12.57%
21.63.61186	SPECIALTY CAMPS - EXPENSES	0.00	0.00	0.00	6,190.82	-6,190.82	0.00%
21.63.61187	ROBSON AFTER SCHOOL SERVICES	1,200.00	1,200.00	0.00	280.00	920.00	23.33%
21.63.62978	KINDERKOOOL: SUPPLIES	2,800.00	2,800.00	0.00	193.81	2,606.19	6.92%
21.63.62979	PARKSIDE SUPPLIES	7,350.00	7,350.00	709.06	8,050.57	-700.57	-109.53%
21.63.62980	STAY N PLAY: SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00%
21.63.62984	DAY CAMPS SUPPLIES	2,500.00	2,500.00	0.00	414.29	2,085.71	16.57%
21.63.62987	ROBSON AFTER SCHOOL SUPPLIES	3,850.00	3,850.00	306.63	2,649.62	1,200.38	68.82%
21.63.62990	SPECIALTY CAMP SUPPLIES	3,850.00	3,850.00	43.07	335.71	3,514.29	8.72%
21.63.63100	CAPITAL OUTLAY - CONSTRUCTION	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00%
Total Department: 63 - CHILD CARE:		496,962.00	496,962.00	21,000.47	256,399.68	240,562.32	51.59 %
Department: 64 - EVENTS AND OTHER							
21.64.61136	OTHER ADVERTISING	0.00	0.00	75.00	75.00	-75.00	0.00%
21.64.61185	SPECIAL EVENT EXPENSE	1,500.00	1,500.00	894.59	1,194.59	305.41	79.64%
21.64.62999	MISCELLANEOUS EXPENSE	2,000.00	2,000.00	0.00	48.63	1,951.37	2.43%
Total Department: 64 - EVENTS AND OTHER:		3,500.00	3,500.00	969.59	1,318.22	2,181.78	37.66 %
Department: 65 - PROGRAM ADMINISTRATION							
21.65.60000	REGULAR SALARIES	165,952.00	165,952.00	13,701.00	108,960.16	56,991.84	65.66%
21.65.60010	TEMPORARY HELP	21,800.00	21,800.00	0.00	0.00	21,800.00	0.00%
21.65.60020	OVERTIME	0.00	0.00	0.00	495.45	-495.45	0.00%
21.65.60024	LEAVE BUYOUT	3,500.00	3,500.00	0.00	1,238.63	2,261.37	35.39%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
21.65.60100	RETIREMENT	27,488.00	27,488.00	2,289.12	18,041.08	9,446.92	65.63%
21.65.60200	BENEFITS	29,637.00	29,637.00	3,285.05	17,239.10	12,397.90	58.17%
21.65.60203	CASH BACK	8,760.00	8,760.00	1,095.00	8,760.00	0.00	100.00%
21.65.60220	PAYROLL TAXES	13,365.00	13,365.00	1,129.60	9,133.80	4,231.20	68.34%
21.65.61000	TRAINING	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00%
21.65.61101	OUTSIDE SERVICES-PROF FEES	3,000.00	3,000.00	63.84	-558.48	3,558.48	-18.62%
21.65.61108	OUTSIDE SVCS-SPECIAL PROJECT	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00%
21.65.61137	FINGERPRINTING	600.00	600.00	96.00	532.00	68.00	88.67%
21.65.61150	OUTSIDE SERVICES -OTHER	1,500.00	1,500.00	0.00	380.40	1,119.60	25.36%
21.65.61177	CHG CARDS	35,090.00	35,090.00	3,435.82	27,997.31	7,092.69	79.79%
21.65.61300	PUBLICATIONS	0.00	0.00	0.00	200.00	-200.00	0.00%
21.65.61302	DUES	850.00	850.00	0.00	170.00	680.00	20.00%
21.65.61403	MAINTENANCE-COMPUTERS	2,500.00	2,500.00	0.00	317.91	2,182.09	12.72%
21.65.61414	IFF EQUIP MAINT	4,500.00	4,500.00	386.19	2,849.99	1,650.01	63.33%
21.65.61506	BLDG. MAINT-OTHER	2,000.00	2,000.00	0.00	14,832.62	-12,832.62	-741.63%
21.65.61701	UTILITIES-ELECTRICITY	7,500.00	7,500.00	977.66	4,075.77	3,424.23	54.34%
21.65.61705	UTILITIES-TELEPHONE	3,500.00	3,500.00	238.46	1,969.23	1,530.77	56.26%
21.65.61905	PROMOTION/MARKETING	3,500.00	3,500.00	96.60	644.98	2,855.02	18.43%
21.65.62000	OFFICE SUPPLIES	4,500.00	4,500.00	72.94	2,254.27	2,245.73	50.09%
21.65.62003	OFFICE SUPPLIES-POSTAGE	1,000.00	1,000.00	138.00	397.22	602.78	39.72%
21.65.62004	PROGRAM BROCHURE & MAILING	23,500.00	23,500.00	5,988.49	19,872.47	3,627.53	84.56%
21.65.62005	POSTAGE METER LEASE & SUP.	0.00	0.00	0.00	159.12	-159.12	0.00%
21.65.62200	DEPARTMENTAL SUPPLIES	1,500.00	1,500.00	185.41	275.39	1,224.61	18.36%
21.65.62203	VOLUNTEER REC SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00%
21.65.63018	FURNITURE	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00%
Total Department: 65 - PROGRAM ADMINISTRATION:		438,542.00	438,542.00	33,179.18	240,238.42	198,303.58	54.78 %
Total Expense:		1,207,657.00	1,207,657.00	63,638.40	659,542.33	548,114.67	54.61 %
Total Fund: 21 - RECREATION:		-100,000.00	-100,000.00	-2,380.65	146,945.35	246,945.35	
Report Total:		-100,000.00	-100,000.00	-2,380.65	146,945.35	246,945.35	

Group Summary

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION						
Revenue						
61 - SPORTS	418,250.00	418,250.00	23,636.50	335,781.22	-82,468.78	-80.28 %
62 - CULTURE	27,412.00	27,412.00	4,485.00	37,502.00	10,090.00	-136.81 %
63 - CHILD CARE	618,345.00	618,345.00	30,446.25	409,325.93	-209,019.07	-66.20 %
64 - EVENTS AND OTHER	15,650.00	15,650.00	2,010.00	17,147.19	1,497.19	-109.57 %
65 - PROGRAM ADMINISTRATION	28,000.00	28,000.00	680.00	6,731.34	-21,268.66	-24.04 %
Total Revenue:	1,107,657.00	1,107,657.00	61,257.75	806,487.68	-301,169.32	-72.81 %
Expense						
61 - SPORTS	252,610.00	252,610.00	8,413.56	150,362.31	102,247.69	59.52 %
62 - CULTURE	16,043.00	16,043.00	75.60	11,223.70	4,819.30	69.96 %
63 - CHILD CARE	496,962.00	496,962.00	21,000.47	256,399.68	240,562.32	51.59 %
64 - EVENTS AND OTHER	3,500.00	3,500.00	969.59	1,318.22	2,181.78	37.66 %
65 - PROGRAM ADMINISTRATION	438,542.00	438,542.00	33,179.18	240,238.42	198,303.58	54.78 %
Total Expense:	1,207,657.00	1,207,657.00	63,638.40	659,542.33	548,114.67	54.61 %
Total Fund: 21 - RECREATION:	-100,000.00	-100,000.00	-2,380.65	146,945.35	246,945.35	
Report Total:	-100,000.00	-100,000.00	-2,380.65	146,945.35	246,945.35	

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
21 - RECREATION	-100,000.00	-100,000.00	-2,380.65	146,945.35	246,945.35
Report Total:	-100,000.00	-100,000.00	-2,380.65	146,945.35	246,945.35