

TOWN OF SAN ANSELMO

Staff Report
June 12, 2015

For the Meeting of June 16, 2015

TO: Parks & Recreation Commission
FROM: David P. Donery, Community Services Director
SUBJECT: Financial Report on Recreation Fund – May 2015

RECOMMENDATION

That the Commission review the Recreation Fund Revenue and Expenditure Report for the period ending May 31, 2015.

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 May 31, 2015, 92% of the fiscal year has elapsed and the Recreation Fund is at 114% of projected revenues and 90% of projected expenditures. Two changes that have affected the expenditure side of the Recreation Fund include the increased cost of wages, which make up a large portion of the Recreation Department's Budget, along with the addition of \$60,000 which was transferred from the Recreation Fund's fund balance into the expenditure side of the current Recreation department budget to cover two facility improvement projects. These projects include the remodeling of the kitchen in the ICC Recreation building along with 50% of the cost of the ICC signage program.

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

FY	Revenue			Expenditures			Rev Over/(Under) Exp	
	Budget	Actual	%	Budget	Actual	%	\$\$	%
2014-15	1,163,485	1,328,163	114%	1,223,485	1,099,013	90%	229,150	19.6%
2013-14	1,107,657	1,267,244	114%	1,207,657	990,170	92%	277,074	25.0%
2012-13	1,010,182	1,076,243	106%	1,010,182	754,532	75%	321,711	31.8%
2011-12	988,215	944,972	96%	988,215	801,630	81%	143,342	14.6%
2010-11	968,525	977,911	101%	968,525	852,718	88%	125,193	12.9%
2009-10	988,029	861,514	79%	988,029	809,394	82%	52,120	6.0%

Respectfully submitted,



David P. Donery
Community Services Director



Town of San Anselmo

Budget Report

Account Summary

For Fiscal: 2014-2015 Period Ending: 05/31/2015

		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	9,500.00	9,500.00	1,125.95	10,465.95	965.95	110.17%
21.61.48101	KIDS SPORTS	53,000.00	53,000.00	455.00	45,565.50	-7,434.50	85.97%
21.61.48102	TENNIS	18,000.00	18,000.00	2,615.00	18,459.03	459.03	102.55%
21.61.48103	TUMBLING	201,000.00	201,000.00	8,900.60	188,797.31	-12,202.69	93.93%
21.61.48105	ROOKIE BASEBALL	12,500.00	12,500.00	4,940.00	11,417.50	-1,082.50	91.34%
21.61.48106	ROOKIE SOCCER	35,500.00	35,500.00	5,775.00	48,527.50	13,027.50	136.70%
21.61.48107	ROOKIE BASKETBALL	24,500.00	24,500.00	0.00	21,177.00	-3,323.00	86.44%
21.61.48108	SOFTBALL	15,000.00	15,000.00	0.00	16,871.00	1,871.00	112.47%
21.61.48110	YOUTH SOCCER	55,500.00	55,500.00	14,642.50	117,528.50	62,028.50	211.76%
	Department: 61 - SPORTS Total:	424,500.00	424,500.00	38,454.05	478,809.29	54,309.29	112.79 %
Department: 62 - CULTURE							
21.62.48111	ADULT ART & SAFETY	5,000.00	5,000.00	0.00	6,032.00	1,032.00	120.64%
21.62.48112	ADULT CULTURE	7,500.00	7,500.00	1,045.00	11,940.58	4,440.58	159.21%
21.62.48114	KIDS ART & SAFETY	1,500.00	1,500.00	0.00	4,298.00	2,798.00	286.53%
21.62.48115	KIDS CULTURE	29,250.00	29,250.00	469.50	17,161.56	-12,088.44	58.67%
21.62.48116	KIDS DANCE	2,500.00	2,500.00	0.00	0.00	-2,500.00	0.00%
	Department: 62 - CULTURE Total:	45,750.00	45,750.00	1,514.50	39,432.14	-6,317.86	86.19 %
Department: 63 - CHILD CARE							
21.63.48119	PARKSIDE	225,250.00	225,250.00	30,199.94	205,400.40	-19,849.60	91.19%
21.63.48120	ROSS VALLEY ART AND MUSIC CAMPS	33,500.00	33,500.00	0.00	0.00	-33,500.00	0.00%
21.63.48121	AFTER SCHOOL ENRICHMENT	87,250.00	87,250.00	93.00	137,818.60	50,568.60	157.96%
21.63.48122	KINDERKOOOL	41,250.00	41,250.00	3,175.00	52,916.00	11,666.00	128.28%
21.63.48123	SPECIALTY CAMPS	31,500.00	31,500.00	9,021.00	78,117.00	46,617.00	247.99%
21.63.48124	CAMP SPORTS	59,550.00	59,550.00	12,410.00	99,481.80	39,931.80	167.06%
21.63.48125	DAY CAMPS	62,985.00	62,985.00	25,548.58	85,684.69	22,699.69	136.04%
21.63.48131	ROBSON AFTER SCHOOL PROGRAM	110,250.00	110,250.00	6,456.00	131,205.09	20,955.09	119.01%
	Department: 63 - CHILD CARE Total:	651,535.00	651,535.00	86,903.52	790,623.58	139,088.58	121.35 %
Department: 64 - EVENTS AND OTHER							
21.64.48126	SPECIAL EVENTS	1,500.00	1,500.00	425.00	13,805.51	12,305.51	920.37%
21.64.48127	SODA MACHINE	200.00	200.00	0.00	176.22	-23.78	88.11%
21.64.48128	FIELD RENTALS	14,500.00	14,500.00	3,547.50	17,454.50	2,954.50	120.38%
	Department: 64 - EVENTS AND OTHER Total:	16,200.00	16,200.00	3,972.50	31,436.23	15,236.23	194.05 %
Department: 65 - PROGRAM ADMINISTRATION							
21.65.48129	MISC FEES	1,000.00	1,000.00	2.00	595.00	-405.00	59.50%
21.65.48130	ADVERTISING	5,500.00	5,500.00	0.00	4,100.00	-1,400.00	74.55%
21.65.48133	NON RESIDENT FEE	0.00	0.00	0.00	-175.00	-175.00	0.00%
21.65.48134	ADMIN REG FEE	0.00	0.00	-6,949.81	-21,357.95	-21,357.95	0.00%
21.65.48135	ROBSON RENTAL INCOME	6,500.00	6,500.00	225.00	4,700.00	-1,800.00	72.31%
21.65.48136	BANNER/HUB FEES	12,500.00	12,500.00	0.00	0.00	-12,500.00	0.00%
	Department: 65 - PROGRAM ADMINISTRATION Total:	25,500.00	25,500.00	-6,722.81	-12,137.95	-37,637.95	47.60 %
	Revenue Total:	1,163,485.00	1,163,485.00	124,121.76	1,328,163.29	164,678.29	114.15 %
Expense							
Department: 61 - SPORTS							
21.61.61155	ADULT SPORTS CONTRACT SERV	6,525.00	6,525.00	0.00	2,190.00	4,335.00	33.56%
21.61.61160	BASEBALL EXPENSES	2,400.00	2,400.00	0.00	150.00	2,250.00	6.25%
21.61.61161	BASKETBALL EXPENSES	7,250.00	7,250.00	0.00	7,611.60	-361.60	104.99%
21.61.61162	KIDS SPORTS SERVICES	36,250.00	36,250.00	6,513.94	12,801.74	23,448.26	35.32%

Budget Report

For Fiscal: 2014-2015 Period Ending: 05/31/2015

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
21.61.61164	SOCCER SERVICES	3,600.00	3,600.00	0.00	2,300.00	1,300.00	63.89%
21.61.61165	SOFTBALL SERVICES	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00%
21.61.61166	TENNIS SERVICES	12,600.00	12,600.00	0.00	11,626.20	973.80	92.27%
21.61.61167	TUMBLING SERVICES	118,250.00	118,250.00	14,900.00	108,115.59	10,134.41	91.43%
21.61.61169	YOUTH SOCCER SERVICES	21,250.00	21,250.00	0.00	24,494.18	-3,244.18	115.27%
21.61.62960	BASEBALL SUPPLIES	1,500.00	1,500.00	300.00	3,080.19	-1,580.19	205.35%
21.61.62961	BASKETBALL SUPPLIES	3,200.00	3,200.00	0.00	673.24	2,526.76	21.04%
21.61.62962	KIDS SPORTS SUPPLIES	5,600.00	5,600.00	1,434.67	3,772.21	1,827.79	67.36%
21.61.62964	SOCCER SUPPLIES	5,500.00	5,500.00	0.00	3,997.70	1,502.30	72.69%
21.61.62965	SOFTBALL SUPPLIES	8,500.00	8,500.00	893.04	13,320.38	-4,820.38	156.71%
21.61.62966	TENNIS SUPPLIES	500.00	500.00	0.00	833.57	-333.57	166.71%
21.61.62967	TUMBLING SUPPLIES	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00%
21.61.62969	YOUTH SOCCER SUPPLIES	18,500.00	18,500.00	0.00	19,925.85	-1,425.85	107.71%
21.61.62989	ADULT SPORTS SUPPLIES	750.00	750.00	162.99	502.52	247.48	67.00%
Department: 61 - SPORTS Total:		259,375.00	259,375.00	24,204.64	215,394.97	43,980.03	83.04 %
Department: 62 - CULTURE							
21.62.61170	ADULT ART & SAFETY SERVICES	3,000.00	3,000.00	0.00	3,325.80	-325.80	110.86%
21.62.61171	ADULT CULTURE SERVICES	4,500.00	4,500.00	900.00	4,473.20	26.80	99.40%
21.62.61172	ADULT DANCE SERVICES	0.00	0.00	0.00	295.50	-295.50	0.00%
21.62.61174	KIDS ART & SAFETY SERVICES	900.00	900.00	0.00	2,054.60	-1,154.60	228.29%
21.62.61175	KIDS CULTURE SERVICES	17,750.00	17,750.00	799.40	8,190.44	9,559.56	46.14%
21.62.61176	KIDS DANCE SERVICES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00%
21.62.62971	ADULT CULTURE SUPPLIES	350.00	350.00	0.00	57.90	292.10	16.54%
21.62.62975	KIDS CULTURE SUPPLIES	0.00	0.00	8.81	8.81	-8.81	0.00%
Department: 62 - CULTURE Total:		28,000.00	28,000.00	1,708.21	18,406.25	9,593.75	65.74 %
Department: 63 - CHILD CARE							
21.63.60000	REGULAR SALARIES	78,909.00	78,909.00	8,848.90	92,535.82	-13,626.82	117.27%
21.63.60001	HOURLY HELP	0.00	0.00	9,738.82	84,311.39	-84,311.39	0.00%
21.63.60002	TEMP SALARIES	142,250.00	142,250.00	2,311.06	51,071.75	91,178.25	35.90%
21.63.60020	OVERTIME	0.00	0.00	0.00	645.98	-645.98	0.00%
21.63.60100	RETIREMENT	13,055.00	13,055.00	1,835.07	20,125.50	-7,070.50	154.16%
21.63.60200	BENEFITS	28,905.00	28,905.00	2,179.43	35,062.65	-6,157.65	121.30%
21.63.60203	CASH BACK	4,380.00	4,380.00	365.00	4,015.00	365.00	91.67%
21.63.60220	PAYROLL TAXES	16,919.00	16,919.00	1,653.57	11,588.66	5,330.34	68.49%
21.63.61178	KINDERKOOL: CONTRACT SERV	29,050.00	29,050.00	0.00	-7,115.00	36,165.00	-24.49%
21.63.61179	PARKSIDE SERVICES	5,500.00	5,500.00	1,476.13	4,433.63	1,066.37	80.61%
21.63.61180	AFTER SCHOOL ENRICHMENT CONTR...	55,239.00	55,239.00	0.00	64,087.89	-8,848.89	116.02%
21.63.61181	AFTER SCHOOL ENRICHMENT MKTG/...	500.00	500.00	0.00	0.00	500.00	0.00%
21.63.61182	ART AND MUSIC CAMP CONTRACT SE...	19,150.00	19,150.00	0.00	0.00	19,150.00	0.00%
21.63.61183	CAMP SPORTS SERVICES	35,780.00	35,780.00	0.00	38,643.76	-2,863.76	108.00%
21.63.61184	DAY CAMPS SERVICES	3,600.00	3,600.00	-2,742.46	4,274.36	-674.36	118.73%
21.63.61186	SPECIALTY CAMPS - EXPENSES	0.00	0.00	4,668.60	31,979.98	-31,979.98	0.00%
21.63.61187	ROBSON AFTER SCHOOL SERVICES	1,200.00	1,200.00	0.00	1,027.48	172.52	85.62%
21.63.62978	KINDERKOOL: SUPPLIES	2,200.00	2,200.00	0.00	0.00	2,200.00	0.00%
21.63.62979	PARKSIDE SUPPLIES	8,750.00	8,750.00	374.26	9,258.87	-508.87	105.82%
21.63.62980	AFTER SCHOOL ENRICHMENT SUPPLI...	500.00	500.00	0.00	838.71	-338.71	167.74%
21.63.62982	SUMMER SCHOOL SUPPLIES	0.00	0.00	1,065.40	1,065.40	-1,065.40	0.00%
21.63.62984	DAY CAMPS SUPPLIES	2,500.00	2,500.00	-3,364.68	982.05	1,517.95	39.28%
21.63.62987	ROBSON AFTER SCHOOL SUPPLIES	4,500.00	4,500.00	346.81	6,394.20	-1,894.20	142.09%
21.63.62990	SPECIALTY CAMP SUPPLIES	1,200.00	1,200.00	0.00	545.47	654.53	45.46%
Department: 63 - CHILD CARE Total:		454,087.00	454,087.00	28,755.91	455,773.55	-1,686.55	100.37 %
Department: 64 - EVENTS AND OTHER							
21.64.61136	OTHER ADVERTISING	0.00	0.00	600.00	1,280.00	-1,280.00	0.00%
21.64.61185	SPECIAL EVENT EXPENSE	1,200.00	1,200.00	580.38	3,415.66	-2,215.66	284.64%
21.64.62999	MISCELLANEOUS EXPENSE	2,500.00	2,500.00	384.00	689.37	1,810.63	27.57%
Department: 64 - EVENTS AND OTHER Total:		3,700.00	3,700.00	1,564.38	5,385.03	-1,685.03	145.54 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Department: 65 - PROGRAM ADMINISTRATION							
21.65.60000	REGULAR SALARIES	183,740.00	183,740.00	15,312.00	168,551.08	15,188.92	91.73%
21.65.60010	TEMPORARY HELP	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00%
21.65.60020	OVERTIME	0.00	0.00	212.08	4,665.60	-4,665.60	0.00%
21.65.60024	LEAVE BUYOUT	1,325.00	1,325.00	0.00	1,325.77	-0.77	100.06%
21.65.60100	RETIREMENT	27,417.00	27,417.00	2,212.50	25,324.05	2,092.95	92.37%
21.65.60200	BENEFITS	31,855.00	31,855.00	2,981.14	33,996.72	-2,141.72	106.72%
21.65.60203	CASH BACK	13,140.00	13,140.00	1,095.00	13,067.00	73.00	99.44%
21.65.60215	CAR ALLOWANCE	0.00	0.00	0.00	80.00	-80.00	0.00%
21.65.60220	PAYROLL TAXES	14,056.00	14,056.00	1,268.31	14,256.06	-200.06	101.42%
21.65.61000	TRAINING	7,500.00	7,500.00	199.00	3,473.12	4,026.88	46.31%
21.65.61101	OUTSIDE SERVICES-PROF FEES	4,500.00	4,500.00	0.00	559.00	3,941.00	12.42%
21.65.61137	FINGERPRINTING	1,000.00	1,000.00	18.50	2,330.50	-1,330.50	233.05%
21.65.61150	OUTSIDE SERVICES -OTHER	1,500.00	1,500.00	0.00	936.97	563.03	62.46%
21.65.61177	CHG CARDS	48,500.00	48,500.00	0.00	40,225.05	8,274.95	82.94%
21.65.61302	DUES	1,250.00	1,250.00	0.00	735.00	515.00	58.80%
21.65.61403	MAINTENANCE-COMPUTERS	1,500.00	1,500.00	0.00	929.54	570.46	61.97%
21.65.61414	IFF EQUIP MAINT	4,500.00	4,500.00	537.75	4,052.40	447.60	90.05%
21.65.61506	BLDG. MAINT-OTHER	8,750.00	8,750.00	0.00	8,491.58	258.42	97.05%
21.65.61602	VEHICLE MAINTENANCE/REPAIR	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00%
21.65.61701	UTILITIES-ELECTRICITY	7,500.00	7,500.00	569.66	6,248.50	1,251.50	83.31%
21.65.61705	UTILITIES-TELEPHONE	3,500.00	3,500.00	345.18	3,529.87	-29.87	100.85%
21.65.61905	PROMOTION/MARKETING	7,500.00	7,500.00	0.00	1,583.15	5,916.85	21.11%
21.65.62000	OFFICE SUPPLIES	8,500.00	8,500.00	37.91	4,633.66	3,866.34	54.51%
21.65.62003	OFFICE SUPPLIES-POSTAGE	1,000.00	1,000.00	0.00	825.59	174.41	82.56%
21.65.62004	PROGRAM BROCHURE & MAILING	23,540.00	23,540.00	0.00	23,455.53	84.47	99.64%
21.65.62005	POSTAGE METER LEASE & SUP.	0.00	0.00	0.00	167.85	-167.85	0.00%
21.65.62200	DEPARTMENTAL SUPPLIES	5,500.00	5,500.00	1,155.22	2,664.03	2,835.97	48.44%
21.65.62203	VOLUNTEER REC SUPPLIES	750.00	750.00	0.00	0.00	750.00	0.00%
21.65.62988	VEHICLE-OIL/TIRES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00%
21.65.62998	NON CAPITALIZED EQUIPMENT	0.00	0.00	1,890.67	1,890.67	-1,890.67	0.00%
21.65.63100	CAPITAL OUTLAY - CONSTRUCTION	0.00	50,000.00	19,341.07	27,055.23	22,944.77	54.11%
21.65.63120	SIGNAGE	0.00	10,000.00	0.00	9,000.00	1,000.00	90.00%
Department: 65 - PROGRAM ADMINISTRATION Total:		418,323.00	478,323.00	47,175.99	404,053.52	74,269.48	84.47 %
Expense Total:		1,163,485.00	1,223,485.00	103,409.13	1,099,013.32	124,471.68	89.83 %
Fund: 21 - RECREATION Surplus (Deficit):		0.00	-60,000.00	20,712.63	229,149.97	289,149.97	-381.92 %
Report Surplus (Deficit):		0.00	-60,000.00	20,712.63	229,149.97	289,149.97	-381.92 %

Group Summary

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION						
Revenue						
61 - SPORTS	424,500.00	424,500.00	38,454.05	478,809.29	54,309.29	112.79 %
62 - CULTURE	45,750.00	45,750.00	1,514.50	39,432.14	-6,317.86	86.19 %
63 - CHILD CARE	651,535.00	651,535.00	86,903.52	790,623.58	139,088.58	121.35 %
64 - EVENTS AND OTHER	16,200.00	16,200.00	3,972.50	31,436.23	15,236.23	194.05 %
65 - PROGRAM ADMINISTRATION	25,500.00	25,500.00	-6,722.81	-12,137.95	-37,637.95	47.60 %
Revenue Total:	1,163,485.00	1,163,485.00	124,121.76	1,328,163.29	164,678.29	114.15 %
Expense						
61 - SPORTS	259,375.00	259,375.00	24,204.64	215,394.97	43,980.03	83.04 %
62 - CULTURE	28,000.00	28,000.00	1,708.21	18,406.25	9,593.75	65.74 %
63 - CHILD CARE	454,087.00	454,087.00	28,755.91	455,773.55	-1,686.55	100.37 %
64 - EVENTS AND OTHER	3,700.00	3,700.00	1,564.38	5,385.03	-1,685.03	145.54 %
65 - PROGRAM ADMINISTRATION	418,323.00	478,323.00	47,175.99	404,053.52	74,269.48	84.47 %
Expense Total:	1,163,485.00	1,223,485.00	103,409.13	1,099,013.32	124,471.68	89.83 %
Fund: 21 - RECREATION Surplus (Deficit):	0.00	-60,000.00	20,712.63	229,149.97	289,149.97	-381.92 %
Report Surplus (Deficit):	0.00	-60,000.00	20,712.63	229,149.97	289,149.97	-381.92 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
21 - RECREATION	0.00	-60,000.00	20,712.63	229,149.97	289,149.97
Report Surplus (Deficit):	0.00	-60,000.00	20,712.63	229,149.97	289,149.97