

TOWN OF SAN ANSELMO

Staff Report
October 16, 2015

For the Meeting of October 20, 2015

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 period ending September 30, 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 September 30, 2015, 25% of the fiscal year has elapsed and the Recreation Fund is at 40% of projected revenues and 32% of projected expenditures. The expenditure total includes a lump sum payment to PERS of \$32,341 along with a transfer out of \$60,000 designated to cover the cost of a Community Facilities Funding Assessment. Calculating the operational expenditures for the first quarter of the Recreation Fund without the inclusion of these two, one-time expenditures, the fund shows a positive balance of \$163,776.

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

FY	Revenue			Expenditures			Rev Over/(Under) Exp	
	Budget	Actual	%	Budget	Actual	%	\$\$	%
2015-16	1,246,689	500,582	40%	1,356,689	429,147	32%	71,434	5.7%
2014-15	1,163,485	324,796	28%	1,163,485	286,448	25%	38,848	3.3%
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: 2015-2016 Period Ending: 09/30/2015

		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	10,500.00	10,500.00	2,372.00	3,344.00	-7,156.00	31.85 %
21.61.48101	KIDS SPORTS	59,500.00	59,500.00	12,221.00	15,683.00	-43,817.00	26.36 %
21.61.48102	TENNIS	18,500.00	18,500.00	390.76	8,928.76	-9,571.24	48.26 %
21.61.48103	TUMBLING	201,000.00	201,000.00	27,007.00	49,203.00	-151,797.00	24.48 %
21.61.48105	ROOKIE BASEBALL	16,500.00	16,500.00	0.00	0.00	-16,500.00	0.00 %
21.61.48106	ROOKIE SOCCER	38,500.00	38,500.00	1,995.00	36,143.75	-2,356.25	93.88 %
21.61.48107	ROOKIE BASKETBALL	24,500.00	24,500.00	1,955.00	2,763.00	-21,737.00	11.28 %
21.61.48108	SOFTBALL	16,500.00	16,500.00	800.00	800.00	-15,700.00	4.85 %
21.61.48110	YOUTH SOCCER	63,500.00	63,500.00	3,515.00	94,670.00	31,170.00	149.09 %
	Department: 61 - SPORTS Total:	449,000.00	449,000.00	50,255.76	211,535.51	-237,464.49	47.11 %
Department: 62 - CULTURE							
21.62.48111	ADULT ART & SAFETY	5,000.00	5,000.00	1,036.00	3,528.00	-1,472.00	70.56 %
21.62.48112	ADULT CULTURE	12,000.00	12,000.00	2,094.00	4,302.00	-7,698.00	35.85 %
21.62.48114	KIDS ART & SAFETY	3,000.00	3,000.00	372.00	726.00	-2,274.00	24.20 %
21.62.48115	KIDS CULTURE	17,750.00	17,750.00	497.00	1,269.00	-16,481.00	7.15 %
21.62.48116	KIDS DANCE	1,250.00	1,250.00	755.00	755.00	-495.00	60.40 %
	Department: 62 - CULTURE Total:	39,000.00	39,000.00	4,754.00	10,580.00	-28,420.00	27.13 %
Department: 63 - CHILD CARE							
21.63.48119	PARKSIDE	225,500.00	225,500.00	12,410.00	25,352.86	-200,147.14	11.24 %
21.63.48120	ROSS VALLEY ART AND MUSIC CAMPS	27,500.00	27,500.00	0.00	18,920.00	-8,580.00	68.80 %
21.63.48121	AFTER SCHOOL ENRICHMENT	122,749.00	122,749.00	44,599.75	63,817.25	-58,931.75	51.99 %
21.63.48122	KINDERKOOOL	42,100.00	42,100.00	0.00	85.00	-42,015.00	0.20 %
21.63.48123	SPECIALTY CAMPS	30,580.00	30,580.00	118.00	11,575.00	-19,005.00	37.85 %
21.63.48124	CAMP SPORTS	59,550.00	59,550.00	6,926.00	64,787.00	5,237.00	108.79 %
21.63.48125	DAY CAMPS	84,835.00	84,835.00	-70.00	65,079.71	-19,755.29	76.71 %
21.63.48131	ROBSON AFTER SCHOOL PROGRAM	125,675.00	125,675.00	15,850.75	17,554.75	-108,120.25	13.97 %
	Department: 63 - CHILD CARE Total:	718,489.00	718,489.00	79,834.50	267,171.57	-451,317.43	37.19 %
Department: 64 - EVENTS AND OTHER							
21.64.48126	SPECIAL EVENTS	0.00	0.00	2,860.00	4,175.00	4,175.00	0.00 %
21.64.48127	SODA MACHINE	200.00	200.00	0.00	33.67	-166.33	16.84 %
21.64.48128	FIELD RENTALS	15,500.00	15,500.00	1,858.00	5,113.00	-10,387.00	32.99 %
	Department: 64 - EVENTS AND OTHER Total:	15,700.00	15,700.00	4,718.00	9,321.67	-6,378.33	59.37 %
Department: 65 - PROGRAM ADMINISTRATION							
21.65.48129	MISC FEES	1,000.00	1,000.00	548.00	560.00	-440.00	56.00 %
21.65.48130	ADVERTISING	2,500.00	2,500.00	675.00	3,475.00	975.00	139.00 %
21.65.48134	ADMIN REG FEE	0.00	0.00	-4,518.39	-4,102.09	-4,102.09	0.00 %
21.65.48135	ROBSON RENTAL INCOME	7,500.00	7,500.00	800.00	2,040.00	-5,460.00	27.20 %
21.65.48136	BANNER/HUB FEES	13,500.00	13,500.00	0.00	0.00	-13,500.00	0.00 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	24,500.00	24,500.00	-2,495.39	1,972.91	-22,527.09	8.05 %
	Revenue Total:	1,246,689.00	1,246,689.00	137,066.87	500,581.66	-746,107.34	40.15 %
Expense							
Department: 00 - UNDESIGNATED							
21.00.67999	TRANSFERS OUT	92,341.00	92,341.00	0.00	92,341.00	0.00	100.00 %
	Department: 00 - UNDESIGNATED Total:	92,341.00	92,341.00	0.00	92,341.00	0.00	100.00 %
Department: 61 - SPORTS							
21.61.61155	ADULT SPORTS CONTRACT SERV	4,525.00	4,525.00	1,860.00	2,035.00	2,490.00	44.97 %
21.61.61160	BASEBALL EXPENSES	1,750.00	1,750.00	23.98	23.98	1,726.02	1.37 %

Budget Report

For Fiscal: 2015-2016 Period Ending: 09/30/2015

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
21.61.61161	BASKETBALL EXPENSES	8,250.00	8,250.00	0.00	0.00	8,250.00	0.00 %
21.61.61162	KIDS SPORTS SERVICES	36,250.00	36,250.00	0.00	891.60	35,358.40	2.46 %
21.61.61164	SOCCER SERVICES	3,600.00	3,600.00	0.00	0.00	3,600.00	0.00 %
21.61.61165	SOFTBALL SERVICES	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
21.61.61166	TENNIS SERVICES	12,600.00	12,600.00	3,490.30	8,266.50	4,333.50	65.61 %
21.61.61167	TUMBLING SERVICES	118,250.00	118,250.00	5,528.00	21,402.55	96,847.45	18.10 %
21.61.61169	YOUTH SOCCER SERVICES	27,500.00	27,500.00	10,192.50	11,182.50	16,317.50	40.66 %
21.61.62960	BASEBALL SUPPLIES	2,200.00	2,200.00	0.00	0.00	2,200.00	0.00 %
21.61.62961	BASKETBALL SUPPLIES	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
21.61.62962	KIDS SPORTS SUPPLIES	5,600.00	5,600.00	0.00	0.00	5,600.00	0.00 %
21.61.62964	SOCCER SUPPLIES	6,500.00	6,500.00	3,360.00	3,360.00	3,140.00	51.69 %
21.61.62965	SOFTBALL SUPPLIES	5,500.00	5,500.00	0.00	547.10	4,952.90	9.95 %
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	0.00	1,200.00	0.00 %
21.61.62969	YOUTH SOCCER SUPPLIES	20,500.00	20,500.00	11,582.00	12,538.51	7,961.49	61.16 %
21.61.62983	CAMP SPORTS SUPPLIES	0.00	0.00	0.00	1,929.66	-1,929.66	0.00 %
21.61.62989	ADULT SPORTS SUPPLIES	750.00	750.00	132.81	132.81	617.19	17.71 %
Department: 61 - SPORTS Total:		264,175.00	264,175.00	36,169.59	62,310.21	201,864.79	23.59 %
Department: 62 - CULTURE							
21.62.61170	ADULT ART & SAFETY SERVICES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
21.62.61171	ADULT CULTURE SERVICES	7,200.00	7,200.00	290.50	290.50	6,909.50	4.03 %
21.62.61174	KIDS ART & SAFETY SERVICES	1,800.00	1,800.00	0.00	0.00	1,800.00	0.00 %
21.62.61175	KIDS CULTURE SERVICES	10,650.00	10,650.00	0.00	0.00	10,650.00	0.00 %
21.62.61176	KIDS DANCE SERVICES	750.00	750.00	0.00	0.00	750.00	0.00 %
21.62.62971	ADULT CULTURE SUPPLIES	350.00	350.00	0.00	0.00	350.00	0.00 %
Department: 62 - CULTURE Total:		23,750.00	23,750.00	290.50	290.50	23,459.50	1.22 %
Department: 63 - CHILD CARE							
21.63.60000	REGULAR SALARIES	81,673.00	81,673.00	2,879.82	10,092.35	71,580.65	12.36 %
21.63.60001	HOURLY HELP	0.00	0.00	222.16	8,603.90	-8,603.90	0.00 %
21.63.60002	TEMP SALARIES	147,650.00	147,650.00	12,212.41	51,328.96	96,321.04	34.76 %
21.63.60100	RETIREMENT	10,452.00	10,452.00	437.65	1,783.78	8,668.22	17.07 %
21.63.60200	BENEFITS	27,097.00	27,097.00	1,572.83	7,415.33	19,681.67	27.37 %
21.63.60203	CASH BACK	4,380.00	4,380.00	365.00	1,095.00	3,285.00	25.00 %
21.63.60220	PAYROLL TAXES	20,868.00	20,868.00	1,161.51	5,307.34	15,560.66	25.43 %
21.63.61178	KINDERKOOL: CONTRACT SERV	30,200.00	30,200.00	0.00	0.00	30,200.00	0.00 %
21.63.61179	PARKSIDE SERVICES	11,800.00	11,800.00	0.00	1,297.14	10,502.86	10.99 %
21.63.61180	AFTER SCHOOL ENRICHMENT CONTR...	73,122.00	73,122.00	0.00	0.00	73,122.00	0.00 %
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...	16,500.00	16,500.00	0.00	0.00	16,500.00	0.00 %
21.63.61183	CAMP SPORTS SERVICES	35,780.00	35,780.00	10,373.00	32,665.40	3,114.60	91.30 %
21.63.61184	DAY CAMPS SERVICES	0.00	0.00	0.00	2,338.68	-2,338.68	0.00 %
21.63.61186	SPECIALTY CAMPS - EXPENSES	19,265.00	19,265.00	0.00	17,055.49	2,209.51	88.53 %
21.63.61187	ROBSON AFTER SCHOOL SERVICES	1,520.00	1,520.00	0.00	0.00	1,520.00	0.00 %
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	7,750.00	7,750.00	106.29	-47.36	7,797.36	-0.61 %
21.63.62980	AFTER SCHOOL ENRICHMENT SUPPLI...	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
21.63.62984	DAY CAMPS SUPPLIES	4,050.00	4,050.00	1,058.40	1,979.10	2,070.90	48.87 %
21.63.62987	ROBSON AFTER SCHOOL SUPPLIES	6,650.00	6,650.00	0.00	0.00	6,650.00	0.00 %
21.63.62990	SPECIALTY CAMP SUPPLIES	1,000.00	1,000.00	0.00	400.97	599.03	40.10 %
Department: 63 - CHILD CARE Total:		503,457.00	503,457.00	30,389.07	141,316.08	362,140.92	28.07 %
Department: 64 - EVENTS AND OTHER							
21.64.62999	MISCELLANEOUS EXPENSE	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
Department: 64 - EVENTS AND OTHER Total:		1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
Department: 65 - PROGRAM ADMINISTRATION							
21.65.60000	REGULAR SALARIES	190,174.00	190,174.00	20,645.66	61,949.04	128,224.96	32.57 %
21.65.60002	TEMP SALARIES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
21.65.60020	OVERTIME	5,000.00	5,000.00	441.27	1,010.38	3,989.62	20.21 %

Budget Report

For Fiscal: 2015-2016 Period Ending: 09/30/2015

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
21.65.60024	LEAVE BUYOUT	1,450.00	1,450.00	0.00	1,371.92	78.08	94.62 %
21.65.60100	RETIREMENT	17,642.00	17,642.00	1,958.67	5,445.29	12,196.71	30.87 %
21.65.60200	BENEFITS	36,444.00	36,444.00	3,914.84	14,903.39	21,540.61	40.89 %
21.65.60203	CASH BACK	13,140.00	13,140.00	1,095.00	3,285.00	9,855.00	25.00 %
21.65.60220	PAYROLL TAXES	18,166.00	18,166.00	1,693.85	5,139.80	13,026.20	28.29 %
21.65.61000	TRAINING	3,500.00	3,500.00	0.00	89.00	3,411.00	2.54 %
21.65.61101	OUTSIDE SERVICES-PROF FEES	500.00	500.00	0.00	0.00	500.00	0.00 %
21.65.61137	FINGERPRINTING	2,500.00	2,500.00	1,054.50	1,147.00	1,353.00	45.88 %
21.65.61150	OUTSIDE SERVICES -OTHER	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
21.65.61177	CHG CARDS	56,250.00	56,250.00	3,713.07	10,933.10	45,316.90	19.44 %
21.65.61302	DUES	1,250.00	1,250.00	0.00	0.00	1,250.00	0.00 %
21.65.61403	MAINTENANCE-COMPUTERS	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
21.65.61414	IFF EQUIP MAINT	4,500.00	4,500.00	234.35	1,025.13	3,474.87	22.78 %
21.65.61506	BLDG. MAINT-OTHER	8,500.00	8,500.00	0.00	0.00	8,500.00	0.00 %
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	739.21	739.21	6,760.79	9.86 %
21.65.61705	UTILITIES-TELEPHONE	3,750.00	3,750.00	0.00	313.35	3,436.65	8.36 %
21.65.61905	PROMOTION/MARKETING	4,500.00	4,500.00	0.00	1,245.00	3,255.00	27.67 %
21.65.62000	OFFICE SUPPLIES	4,500.00	4,500.00	55.63	225.46	4,274.54	5.01 %
21.65.62003	OFFICE SUPPLIES-POSTAGE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
21.65.62004	PROGRAM BROCHURE & MAILING	25,500.00	25,500.00	0.00	7,120.21	18,379.79	27.92 %
21.65.62200	DEPARTMENTAL SUPPLIES	3,500.00	3,500.00	0.00	274.86	3,225.14	7.85 %
21.65.62203	VOLUNTEER REC SUPPLIES	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
21.65.62988	VEHICLE-OIL/TIRES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
21.65.63100	CAPITAL OUTLAY - CONSTRUCTION	50,000.00	50,000.00	13,547.07	16,672.51	33,327.49	33.35 %
Department: 65 - PROGRAM ADMINISTRATION Total:		471,466.00	471,466.00	49,093.12	132,889.65	338,576.35	28.19 %
Expense Total:		1,356,689.00	1,356,689.00	115,942.28	429,147.44	927,541.56	31.63 %
Fund: 21 - RECREATION Surplus (Deficit):		-110,000.00	-110,000.00	21,124.59	71,434.22	181,434.22	-64.94 %
Report Surplus (Deficit):		-110,000.00	-110,000.00	21,124.59	71,434.22	181,434.22	-64.94 %

Group Summary

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION						
Revenue						
61 - SPORTS	449,000.00	449,000.00	50,255.76	211,535.51	-237,464.49	47.11 %
62 - CULTURE	39,000.00	39,000.00	4,754.00	10,580.00	-28,420.00	27.13 %
63 - CHILD CARE	718,489.00	718,489.00	79,834.50	267,171.57	-451,317.43	37.19 %
64 - EVENTS AND OTHER	15,700.00	15,700.00	4,718.00	9,321.67	-6,378.33	59.37 %
65 - PROGRAM ADMINISTRATION	24,500.00	24,500.00	-2,495.39	1,972.91	-22,527.09	8.05 %
Revenue Total:	1,246,689.00	1,246,689.00	137,066.87	500,581.66	-746,107.34	40.15 %
Expense						
00 - UNDESIGNATED	92,341.00	92,341.00	0.00	92,341.00	0.00	100.00 %
61 - SPORTS	264,175.00	264,175.00	36,169.59	62,310.21	201,864.79	23.59 %
62 - CULTURE	23,750.00	23,750.00	290.50	290.50	23,459.50	1.22 %
63 - CHILD CARE	503,457.00	503,457.00	30,389.07	141,316.08	362,140.92	28.07 %
64 - EVENTS AND OTHER	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
65 - PROGRAM ADMINISTRATION	471,466.00	471,466.00	49,093.12	132,889.65	338,576.35	28.19 %
Expense Total:	1,356,689.00	1,356,689.00	115,942.28	429,147.44	927,541.56	31.63 %
Fund: 21 - RECREATION Surplus (Deficit):	-110,000.00	-110,000.00	21,124.59	71,434.22	181,434.22	-64.94 %
Report Surplus (Deficit):	-110,000.00	-110,000.00	21,124.59	71,434.22	181,434.22	-64.94 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
21 - RECREATION	-110,000.00	-110,000.00	21,124.59	71,434.22	181,434.22
Report Surplus (Deficit):	-110,000.00	-110,000.00	21,124.59	71,434.22	181,434.22