

TOWN OF SAN ANSELMO
Staff Report
January 13, 2017

For the Meeting of February 20, 2018

TO: Parks & Recreation Commission
 FROM: Dannielle Mauk, Director of Community Services
 SUBJECT: Financial Report on Recreation Fund

RECOMMENDATION

That the Commission review the Recreation Fund Revenue and Expenditure Report for the period ending December 31, 2017.

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 December 31, 2017, 50% of the fiscal year has elapsed and the Recreation Fund is listed at 57% of projected revenues and 44% of projected expenditures.

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

FY	Revenue			Expenditures			Rev Over/(Under) Exp	
	Budget	Actual	%	Budget	Actual	%	\$\$	%
2017-18	1,514,000	865,164	57%	1,644,385	724,746	44%	140,418	9.3%
2016-17	1,384,325	807,239	58%	1,500,570	724,967	48%	82,273	5.9%
2015-16	1,246,689	748,109	60%	1,356,689	774,491	57%	(26,382)	(1.9%)
2014-15	1,163,485	641,590	55%	1,163,485	591,159	51%	50,432	4.3%
2013-14	1,107,657	583,841	53%	1,207,657	520,920	43%	62,922	5.7%
2012-13	1,010,182	500,743	49%	1,010,182	410,690	41%	90,053	8.9%
2011-12	988,215	467,415	47%	988,215	464,971	47%	2,444	0.0%

Respectfully submitted,



Dannielle Mauk
 Director of Community Services

Attachment 1: Revenue & Expenditure Report FY 2017-18: Recreation Fund as of 12/31/2017.



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION							
Revenue							
Department: 61 - SPORTS							
<u>21.61.48100</u>	ADULT SPORTS	12,500.00	12,500.00	2,647.00	9,289.50	-3,210.50	74.32 %
<u>21.61.48101</u>	KIDS SPORTS	64,500.00	64,500.00	3,534.00	26,977.00	-37,523.00	41.82 %
<u>21.61.48102</u>	TENNIS	19,500.00	19,500.00	0.00	13,738.00	-5,762.00	70.45 %
<u>21.61.48103</u>	TUMBLING	204,000.00	204,000.00	10,218.25	92,065.85	-111,934.15	45.13 %
<u>21.61.48105</u>	ROOKIE BASEBALL	16,500.00	16,500.00	2,430.00	2,430.00	-14,070.00	14.73 %
<u>21.61.48106</u>	ROOKIE SOCCER	35,500.00	35,500.00	0.00	32,900.00	-2,600.00	92.68 %
<u>21.61.48107</u>	ROOKIE BASKETBALL	24,500.00	24,500.00	2,205.00	28,787.25	4,287.25	117.50 %
<u>21.61.48108</u>	SOFTBALL	16,500.00	16,500.00	4,320.00	5,804.00	-10,696.00	35.18 %
<u>21.61.48110</u>	YOUTH SOCCER	90,500.00	90,500.00	535.00	124,852.00	34,352.00	137.96 %
	Department: 61 - SPORTS Total:	484,000.00	484,000.00	25,889.25	336,843.60	-147,156.40	69.60 %
Department: 62 - CULTURE							
<u>21.62.48111</u>	ADULT ART & SAFETY	10,404.00	10,404.00	-728.40	1,400.60	-9,003.40	13.46 %
<u>21.62.48112</u>	ADULT CULTURE	14,753.00	14,753.00	1,829.00	8,820.06	-5,932.94	59.78 %
<u>21.62.48114</u>	KIDS ART & SAFETY	0.00	0.00	3,004.00	10,919.50	10,919.50	0.00 %
<u>21.62.48115</u>	KIDS CULTURE	3,143.00	3,143.00	2,208.00	5,135.00	1,992.00	163.38 %
	Department: 62 - CULTURE Total:	28,300.00	28,300.00	6,312.60	26,275.16	-2,024.84	92.85 %
Department: 63 - CHILD CARE							
<u>21.63.48119</u>	PARKSIDE	240,000.00	240,000.00	22,716.25	130,887.62	-109,112.38	54.54 %
<u>21.63.48120</u>	ROSS VALLEY ART AND MUSIC CAMPS	15,900.00	15,900.00	0.00	0.00	-15,900.00	0.00 %
<u>21.63.48121</u>	AFTER SCHOOL ENRICHMENT	140,500.00	140,500.00	25,519.00	85,542.00	-54,958.00	60.88 %
<u>21.63.48122</u>	KINDERKOOL	31,830.00	31,830.00	0.00	-95.00	-31,925.00	0.30 %
<u>21.63.48123</u>	SPECIALTY CAMPS	71,000.00	71,000.00	4,548.00	50,272.00	-20,728.00	70.81 %
<u>21.63.48124</u>	CAMP SPORTS	80,000.00	80,000.00	0.00	31,167.00	-48,833.00	38.96 %
<u>21.63.48125</u>	DAY CAMPS	99,295.00	99,295.00	0.00	45,154.50	-54,140.50	45.48 %
<u>21.63.48131</u>	ROBSON AFTER SCHOOL PROGRAM	142,500.00	142,500.00	18,203.00	69,369.50	-73,130.50	48.68 %
	Department: 63 - CHILD CARE Total:	821,025.00	821,025.00	70,986.25	412,297.62	-408,727.38	50.22 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.48126</u>	SPECIAL EVENTS	0.00	0.00	650.00	5,170.00	5,170.00	0.00 %
<u>21.64.48127</u>	ICC FACILITY RENTALS	8,500.00	8,500.00	0.00	0.00	-8,500.00	0.00 %
<u>21.64.48128</u>	PARK AND FIELD RENTALS	15,500.00	15,500.00	204.00	7,584.00	-7,916.00	48.93 %
	Department: 64 - EVENTS AND OTHER Total:	24,000.00	24,000.00	854.00	12,754.00	-11,246.00	53.14 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.48129</u>	MISC FEES	4,000.00	4,000.00	3,459.78	12,323.64	8,323.64	308.09 %
<u>21.65.48130</u>	ADVERTISING	7,500.00	7,500.00	500.00	3,725.00	-3,775.00	49.67 %
<u>21.65.48133</u>	NON RESIDENT FEE	0.00	0.00	0.00	60.00	60.00	0.00 %
<u>21.65.48134</u>	ADMIN REG FEE	0.00	0.00	0.00	-399.62	-399.62	0.00 %
<u>21.65.48135</u>	ROBSON RENTAL INCOME	6,500.00	6,500.00	270.00	3,360.00	-3,140.00	51.69 %
<u>21.65.48136</u>	BANNER/HUB FEES	9,000.00	9,000.00	0.00	0.00	-9,000.00	0.00 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	27,000.00	27,000.00	4,229.78	19,069.02	-7,930.98	70.63 %
	Revenue Total:	1,384,325.00	1,384,325.00	108,271.88	807,239.40	-577,085.60	58.31 %
Expense							
Department: 00 - UNDESIGNATED							
<u>21.00.67999</u>	TRANSFERS OUT	33,371.00	33,371.00	0.00	33,371.00	0.00	100.00 %
	Department: 00 - UNDESIGNATED Total:	33,371.00	33,371.00	0.00	33,371.00	0.00	100.00 %
Department: 61 - SPORTS							
<u>21.61.61155</u>	ADULT SPORTS CONTRACT SERV	3,540.00	3,540.00	0.00	2,460.00	1,080.00	69.49 %
<u>21.61.61160</u>	BASEBALL EXPENSES	1,450.00	1,450.00	0.00	355.00	1,095.00	24.48 %

Budget Report

For Fiscal: 2016-2017 Period Ending: 12/31/2016

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>21.61.61161</u>	BASKETBALL EXPENSES	7,800.00	7,800.00	0.00	0.00	7,800.00	0.00 %
<u>21.61.61162</u>	KIDS SPORTS SERVICES	36,500.00	36,500.00	1,640.00	8,870.74	27,629.26	24.30 %
<u>21.61.61164</u>	SOCCER SERVICES	9,500.00	9,500.00	0.00	0.00	9,500.00	0.00 %
<u>21.61.61165</u>	SOFTBALL SERVICES	9,900.00	9,900.00	0.00	0.00	9,900.00	0.00 %
<u>21.61.61166</u>	TENNIS SERVICES	12,850.00	12,850.00	0.00	12,891.00	-41.00	100.32 %
<u>21.61.61167</u>	TUMBLING SERVICES	128,520.00	128,520.00	6,383.54	47,071.42	81,448.58	36.63 %
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	34,500.00	34,500.00	1,555.00	48,290.52	-13,790.52	139.97 %
<u>21.61.62960</u>	BASEBALL SUPPLIES	3,400.00	3,400.00	0.00	0.00	3,400.00	0.00 %
<u>21.61.62961</u>	BASKETBALL SUPPLIES	3,500.00	3,500.00	1,133.09	1,414.45	2,085.55	40.41 %
<u>21.61.62962</u>	KIDS SPORTS SUPPLIES	5,850.00	5,850.00	0.00	2,791.17	3,058.83	47.71 %
<u>21.61.62964</u>	SOCCER SUPPLIES	7,500.00	7,500.00	0.00	6,280.28	1,219.72	83.74 %
<u>21.61.62965</u>	SOFTBALL SUPPLIES	4,850.00	4,850.00	0.00	1,042.31	3,807.69	21.49 %
<u>21.61.62966</u>	TENNIS SUPPLIES	750.00	750.00	0.00	0.00	750.00	0.00 %
<u>21.61.62967</u>	TUMBLING SUPPLIES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>21.61.62969</u>	YOUTH SOCCER SUPPLIES	21,000.00	21,000.00	2,668.75	23,929.61	-2,929.61	113.95 %
<u>21.61.62983</u>	CAMP SPORTS SUPPLIES	1,250.00	1,250.00	0.00	1,362.52	-112.52	109.00 %
<u>21.61.62989</u>	ADULT SPORTS SUPPLIES	1,150.00	1,150.00	514.80	765.86	384.14	66.60 %
Department: 61 - SPORTS Total:		295,310.00	295,310.00	13,895.18	157,524.88	137,785.12	53.34 %
Department: 62 - CULTURE							
<u>21.62.61170</u>	ADULT ART & SAFETY SERVICES	6,242.00	6,242.00	0.00	583.40	5,658.60	9.35 %
<u>21.62.61171</u>	ADULT CULTURE SERVICES	9,604.00	9,604.00	2,210.40	4,342.90	5,261.10	45.22 %
<u>21.62.61174</u>	KIDS ART & SAFETY SERVICES	0.00	0.00	1,650.00	5,648.10	-5,648.10	0.00 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	1,886.00	1,886.00	677.95	1,452.75	433.25	77.03 %
<u>21.62.62971</u>	ADULT CULTURE SUPPLIES	0.00	0.00	0.00	396.46	-396.46	0.00 %
Department: 62 - CULTURE Total:		17,732.00	17,732.00	4,538.35	12,423.61	5,308.39	70.06 %
Department: 63 - CHILD CARE							
<u>21.63.60000</u>	REGULAR SALARIES	88,343.00	88,343.00	9,007.00	53,422.89	34,920.11	60.47 %
<u>21.63.60001</u>	HOURLY HELP	0.00	0.00	0.00	9,847.04	-9,847.04	0.00 %
<u>21.63.60002</u>	TEMP SALARIES	165,250.00	165,250.00	13,077.76	91,995.05	73,254.95	55.67 %
<u>21.63.60020</u>	OVERTIME	0.00	0.00	0.00	302.94	-302.94	0.00 %
<u>21.63.60100</u>	RETIREMENT	9,193.00	9,193.00	1,181.95	7,110.04	2,082.96	77.34 %
<u>21.63.60200</u>	BENEFITS	32,395.00	32,395.00	3,775.88	19,611.26	12,783.74	60.54 %
<u>21.63.60203</u>	CASH BACK	4,380.00	4,380.00	0.00	1,825.00	2,555.00	41.67 %
<u>21.63.60220</u>	PAYROLL TAXES	19,400.00	19,400.00	1,663.85	11,879.67	7,520.33	61.24 %
<u>21.63.61178</u>	KINDERKOOOL: CONTRACT SERV	24,400.00	24,400.00	0.00	360.00	24,040.00	1.48 %
<u>21.63.61179</u>	PARKSIDE SERVICES	6,750.00	6,750.00	300.00	1,103.64	5,646.36	16.35 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENT CONTR...	91,325.00	91,325.00	972.00	32,041.55	59,283.45	35.09 %
<u>21.63.61182</u>	ART AND MUSIC CAMP CONTRACT SE...	9,540.00	9,540.00	0.00	0.00	9,540.00	0.00 %
<u>21.63.61183</u>	CAMP SPORTS SERVICES	56,000.00	56,000.00	0.00	30,888.20	25,111.80	55.16 %
<u>21.63.61184</u>	DAY CAMPS SERVICES	5,800.00	5,800.00	0.00	2,746.75	3,053.25	47.36 %
<u>21.63.61186</u>	SPECIALTY CAMPS - EXPENSES	44,500.00	44,500.00	2,520.35	24,074.80	20,425.20	54.10 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	3,040.00	3,040.00	607.26	932.74	2,107.26	30.68 %
<u>21.63.62978</u>	KINDERKOOOL: SUPPLIES	1,900.00	1,900.00	0.00	0.00	1,900.00	0.00 %
<u>21.63.62979</u>	PARKSIDE SUPPLIES	10,500.00	10,500.00	717.21	7,628.04	2,871.96	72.65 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPPLI...	2,500.00	2,500.00	0.00	2,541.05	-41.05	101.64 %
<u>21.63.62984</u>	DAY CAMPS SUPPLIES	4,800.00	4,800.00	0.00	1,072.83	3,727.17	22.35 %
<u>21.63.62987</u>	ROBSON AFTER SCHOOL SUPPLIES	6,650.00	6,650.00	444.32	2,786.07	3,863.93	41.90 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	2,600.00	2,600.00	452.41	452.41	2,147.59	17.40 %
Department: 63 - CHILD CARE Total:		589,266.00	589,266.00	34,719.99	302,621.97	286,644.03	51.36 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.61136</u>	OTHER ADVERTISING	0.00	0.00	615.00	1,695.00	-1,695.00	0.00 %
<u>21.64.61185</u>	SPECIAL EVENT EXPENSE	0.00	0.00	450.00	2,106.87	-2,106.87	0.00 %
<u>21.64.62999</u>	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	727.72	-727.72	0.00 %
Department: 64 - EVENTS AND OTHER Total:		0.00	0.00	1,065.00	4,529.59	-4,529.59	0.00 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.60000</u>	REGULAR SALARIES	201,324.00	201,324.00	17,442.19	103,203.72	98,120.28	51.26 %
<u>21.65.60002</u>	TEMP SALARIES	7,280.00	7,280.00	0.00	0.00	7,280.00	0.00 %

Budget Report

For Fiscal: 2016-2017 Period Ending: 12/31/2016

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used	
<u>21.65.60020</u>	OVERTIME	5,000.00	5,000.00	649.98	4,890.78	109.22	97.82 %
<u>21.65.60024</u>	LEAVE BUYOUT	1,550.00	1,550.00	0.00	0.00	1,550.00	0.00 %
<u>21.65.60100</u>	RETIREMENT	19,563.00	19,563.00	1,665.68	9,879.48	9,683.52	50.50 %
<u>21.65.60200</u>	BENEFITS	30,477.00	30,477.00	3,255.56	22,899.44	7,577.56	75.14 %
<u>21.65.60203</u>	CASH BACK	13,140.00	13,140.00	1,095.00	6,570.00	6,570.00	50.00 %
<u>21.65.60220</u>	PAYROLL TAXES	15,957.00	15,957.00	1,442.34	8,716.80	7,240.20	54.63 %
<u>21.65.61000</u>	TRAINING	3,500.00	3,500.00	445.00	550.00	2,950.00	15.71 %
<u>21.65.61101</u>	OUTSIDE SERVICES-PROF FEES	750.00	750.00	0.00	0.00	750.00	0.00 %
<u>21.65.61137</u>	FINGERPRINTING	2,500.00	2,500.00	0.00	1,295.00	1,205.00	51.80 %
<u>21.65.61149</u>	FACILITY RENTAL	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.65.61150</u>	OUTSIDE SERVICES -OTHER	750.00	750.00	0.00	0.00	750.00	0.00 %
<u>21.65.61177</u>	CHG CARDS	78,500.00	78,500.00	5,864.00	30,216.62	48,283.38	38.49 %
<u>21.65.61302</u>	DUES	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
<u>21.65.61403</u>	MAINTENANCE-COMPUTERS	1,500.00	1,500.00	0.00	109.99	1,390.01	7.33 %
<u>21.65.61414</u>	IFF EQUIP MAINT	4,500.00	4,500.00	563.97	2,520.29	1,979.71	56.01 %
<u>21.65.61506</u>	BLDG. MAINT-OTHER	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00 %
<u>21.65.61701</u>	UTILITIES-ELECTRICITY	7,500.00	7,500.00	1,029.36	4,406.70	3,093.30	58.76 %
<u>21.65.61705</u>	UTILITIES-TELEPHONE	3,750.00	3,750.00	87.84	1,849.07	1,900.93	49.31 %
<u>21.65.61905</u>	PROMOTION/MARKETING	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
<u>21.65.62000</u>	OFFICE SUPPLIES	5,000.00	5,000.00	283.92	1,681.81	3,318.19	33.64 %
<u>21.65.62003</u>	OFFICE SUPPLIES-POSTAGE	1,000.00	1,000.00	0.00	43.90	956.10	4.39 %
<u>21.65.62004</u>	PROGRAM BROCHURE & MAILING	26,000.00	26,000.00	0.00	15,123.78	10,876.22	58.17 %
<u>21.65.62005</u>	POSTAGE METER LEASE & SUP.	250.00	250.00	0.00	0.00	250.00	0.00 %
<u>21.65.62200</u>	DEPARTMENTAL SUPPLIES	7,500.00	7,500.00	0.00	538.45	6,961.55	7.18 %
<u>21.65.62203</u>	VOLUNTEER REC SUPPLIES	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
<u>21.65.62988</u>	VEHICLE-OIL/TIRES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>21.65.63018</u>	FURNITURE	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
<u>21.65.63100</u>	CAPITAL OUTLAY - CONSTRUCTION	110,000.00	110,000.00	0.00	0.00	110,000.00	0.00 %
Department: 65 - PROGRAM ADMINISTRATION Total:		564,891.00	564,891.00	33,824.84	214,495.83	350,395.17	37.97 %
Expense Total:		1,500,570.00	1,500,570.00	88,043.36	724,966.88	775,603.12	48.31 %
Fund: 21 - RECREATION Surplus (Deficit):		-116,245.00	-116,245.00	20,228.52	82,272.52	198,517.52	-70.78 %
Report Surplus (Deficit):		-116,245.00	-116,245.00	20,228.52	82,272.52	198,517.52	-70.78 %

Group Summary

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION						
Revenue						
61 - SPORTS	484,000.00	484,000.00	25,889.25	336,843.60	-147,156.40	69.60 %
62 - CULTURE	28,300.00	28,300.00	6,312.60	26,275.16	-2,024.84	92.85 %
63 - CHILD CARE	821,025.00	821,025.00	70,986.25	412,297.62	-408,727.38	50.22 %
64 - EVENTS AND OTHER	24,000.00	24,000.00	854.00	12,754.00	-11,246.00	53.14 %
65 - PROGRAM ADMINISTRATION	27,000.00	27,000.00	4,229.78	19,069.02	-7,930.98	70.63 %
Revenue Total:	1,384,325.00	1,384,325.00	108,271.88	807,239.40	-577,085.60	58.31 %
Expense						
00 - UNDESIGNATED	33,371.00	33,371.00	0.00	33,371.00	0.00	100.00 %
61 - SPORTS	295,310.00	295,310.00	13,895.18	157,524.88	137,785.12	53.34 %
62 - CULTURE	17,732.00	17,732.00	4,538.35	12,423.61	5,308.39	70.06 %
63 - CHILD CARE	589,266.00	589,266.00	34,719.99	302,621.97	286,644.03	51.36 %
64 - EVENTS AND OTHER	0.00	0.00	1,065.00	4,529.59	-4,529.59	0.00 %
65 - PROGRAM ADMINISTRATION	564,891.00	564,891.00	33,824.84	214,495.83	350,395.17	37.97 %
Expense Total:	1,500,570.00	1,500,570.00	88,043.36	724,966.88	775,603.12	48.31 %
Fund: 21 - RECREATION Surplus (Deficit):	-116,245.00	-116,245.00	20,228.52	82,272.52	198,517.52	-70.78 %
Report Surplus (Deficit):	-116,245.00	-116,245.00	20,228.52	82,272.52	198,517.52	-70.78 %