

TOWN OF SAN ANSELMO

Staff Report

May 9, 2018

For the Meeting of May 15, 2017

TO: Parks & Recreation Commission
FROM: Dannielle Mauk, 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 April 30,2017.

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 through facility rentals and administrative fees.

DISCUSSION

As of April 30, 2018, 83% of the fiscal year has elapsed and the Recreation Fund is listed at 101% of projected revenues and 71% of projected expenditures.

As noted during previous Commission meetings, \$110,000 was set-aside in the current year's budget for facility renovations that will not take place during this fiscal year. This money will return to the Recreation Fund Balance at the end of the 2017/18 fiscal year for future use.

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	1,525,943	101%	1,644,385	1,165,219	71%	360,724	23.8%
2016-17	1,384,325	1,511,848	109%	1,500,570	1,150,885	77%	360,963	26.1%
2015-16	1,246,689	1,396,884	113%	1,356,689	1,180,348	87%	216,536	17.5%
2014-15	1,163,485	1,203,042	103%	1,223,485	995,604	75%	208,434	17.9%
2013-14	1,107,657	1,080,963	98%	1,207,657	920,926	76%	160,038	14.4%
2012-13	1,010,182	989,979	98%	1,010,182	697,801	69%	292,178	28.9%
2011-12	988,215	845,603	86%	988,215	741,528	75%	104,076	10.5%

Respectfully submitted,



Dannielle Mauk
Director of Community Services



Budget Report Account Summary

For Fiscal: 2017-2018 Period Ending: 04/30/2018

		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	577.00	10,381.00	-2,119.00	83.05 %
<u>21.61.48101</u>	KIDS SPORTS	67,500.00	67,500.00	5,388.00	71,478.00	3,978.00	105.89 %
<u>21.61.48102</u>	TENNIS	20,500.00	20,500.00	1,562.00	16,304.00	-4,196.00	79.53 %
<u>21.61.48103</u>	TUMBLING	204,000.00	204,000.00	26,617.60	176,235.61	-27,764.39	86.39 %
<u>21.61.48105</u>	ROOKIE BASEBALL	12,000.00	12,000.00	375.00	11,855.00	-145.00	98.79 %
<u>21.61.48106</u>	ROOKIE SOCCER	38,500.00	38,500.00	4,500.00	44,332.50	5,832.50	115.15 %
<u>21.61.48107</u>	ROOKIE BASKETBALL	24,500.00	24,500.00	0.00	37,835.00	13,335.00	154.43 %
<u>21.61.48108</u>	SOFTBALL	16,000.00	16,000.00	0.00	20,648.00	4,648.00	129.05 %
<u>21.61.48110</u>	YOUTH SOCCER	135,000.00	135,000.00	10,525.00	140,612.50	5,612.50	104.16 %
	Department: 61 - SPORTS Total:	530,500.00	530,500.00	49,544.60	529,681.61	-818.39	99.85 %
Department: 62 - CULTURE							
<u>21.62.48111</u>	ADULT ART & SAFETY	6,000.00	6,000.00	0.00	1,121.00	-4,879.00	18.68 %
<u>21.62.48112</u>	ADULT CULTURE	16,500.00	16,500.00	2,275.00	18,628.47	2,128.47	112.90 %
<u>21.62.48114</u>	KIDS ART & SAFETY	28,500.00	28,500.00	2,190.00	35,242.25	6,742.25	123.66 %
<u>21.62.48115</u>	KIDS CULTURE	10,000.00	10,000.00	0.00	3,841.00	-6,159.00	38.41 %
	Department: 62 - CULTURE Total:	61,000.00	61,000.00	4,465.00	58,832.72	-2,167.28	96.45 %
Department: 63 - CHILD CARE							
<u>21.63.48119</u>	PARKSIDE	250,000.00	250,000.00	29,084.90	260,308.44	10,308.44	104.12 %
<u>21.63.48120</u>	ROSS VALLEY ART AND MUSIC CAM	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
<u>21.63.48121</u>	AFTER SCHOOL ENRICHMENT	152,000.00	152,000.00	5,969.00	150,492.75	-1,507.25	99.01 %
<u>21.63.48122</u>	KINDERKOOL	26,500.00	26,500.00	2,868.00	23,900.00	-2,600.00	90.19 %
<u>21.63.48123</u>	SPECIALTY CAMPS	95,000.00	95,000.00	8,320.00	108,201.50	13,201.50	113.90 %
<u>21.63.48124</u>	CAMP SPORTS	65,000.00	65,000.00	6,195.00	68,795.00	3,795.00	105.84 %
<u>21.63.48125</u>	DAY CAMPS	120,000.00	120,000.00	2,073.75	120,561.00	561.00	100.47 %
<u>21.63.48131</u>	ROBSON AFTER SCHOOL PROGRAM	146,000.00	146,000.00	6,289.25	152,124.48	6,124.48	104.19 %
	Department: 63 - CHILD CARE Total:	864,500.00	864,500.00	60,799.90	884,383.17	19,883.17	102.30 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.48126</u>	SPECIAL EVENTS	5,000.00	5,000.00	0.00	7,680.00	2,680.00	153.60 %
<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	1,934.00	11,367.00	-4,133.00	73.34 %
	Department: 64 - EVENTS AND OTHER Total:	29,000.00	29,000.00	1,934.00	19,047.00	-9,953.00	65.68 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.48129</u>	MISC FEES	4,000.00	4,000.00	3,120.50	15,128.69	11,128.69	378.22 %
<u>21.65.48130</u>	ADVERTISING	8,000.00	8,000.00	3,500.00	9,975.00	1,975.00	124.69 %
<u>21.65.48134</u>	ADMIN REG FEE	0.00	0.00	0.00	165.00	165.00	0.00 %
<u>21.65.48135</u>	ROBSON RENTAL INCOME	8,000.00	8,000.00	360.00	7,565.00	-435.00	94.56 %
<u>21.65.48136</u>	BANNER/HUB FEES	9,000.00	9,000.00	190.00	1,165.00	-7,835.00	12.94 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	29,000.00	29,000.00	7,170.50	33,998.69	4,998.69	117.24 %
	Revenue Total:	1,514,000.00	1,514,000.00	123,914.00	1,525,943.19	11,943.19	100.79 %
Expense							
Department: 00 - UNDESIGNATED							
<u>21.00.67999</u>	TRANSFERS OUT	38,244.00	38,244.00	0.00	38,244.00	0.00	100.00 %
	Department: 00 - UNDESIGNATED Total:	38,244.00	38,244.00	0.00	38,244.00	0.00	100.00 %
Department: 61 - SPORTS							
<u>21.61.61155</u>	ADULT SPORTS CONTRACT SERV	3,500.00	3,500.00	0.00	3,227.00	273.00	92.20 %
<u>21.61.61160</u>	BASEBALL EXPENSES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>21.61.61161</u>	BASKETBALL EXPENSES	7,200.00	7,200.00	0.00	8,998.40	1,798.40	124.98 %

Budget Report

For Fiscal: 2017-2018 Period Ending: 04/30/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>21.61.61162</u>	KIDS SPORTS SERVICES	40,500.00	40,500.00	1,414.00	7,510.10	32,989.90	18.54 %
<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	7,351.00	2,549.00	74.25 %
<u>21.61.61166</u>	TENNIS SERVICES	14,350.00	14,350.00	0.00	7,606.23	6,743.77	53.01 %
<u>21.61.61167</u>	TUMBLING SERVICES	128,520.00	128,520.00	12,000.79	85,738.30	42,781.70	66.71 %
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	45,000.00	45,000.00	0.00	47,060.26	-2,060.26	104.58 %
<u>21.61.62960</u>	BASEBALL SUPPLIES	2,500.00	2,500.00	257.78	2,227.10	272.90	89.08 %
<u>21.61.62961</u>	BASKETBALL SUPPLIES	6,500.00	6,500.00	50.00	3,539.37	2,960.63	54.45 %
<u>21.61.62962</u>	KIDS SPORTS SUPPLIES	5,850.00	5,850.00	1,284.52	6,775.23	-925.23	115.82 %
<u>21.61.62964</u>	SOCCER SUPPLIES	7,500.00	7,500.00	0.00	6,090.19	1,409.81	81.20 %
<u>21.61.62965</u>	SOFTBALL SUPPLIES	8,000.00	8,000.00	5,288.23	10,908.77	-2,908.77	136.36 %
<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	0.00	21,442.74	-442.74	102.11 %
<u>21.61.62983</u>	CAMP SPORTS SUPPLIES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>21.61.62989</u>	ADULT SPORTS SUPPLIES	1,150.00	1,150.00	0.00	308.99	841.01	26.87 %
Department: 61 - SPORTS Total:		316,220.00	316,220.00	20,295.32	218,783.68	97,436.32	69.19 %
Department: 62 - CULTURE							
<u>21.62.61170</u>	ADULT ART & SAFETY SERVICES	3,600.00	3,600.00	0.00	1,134.00	2,466.00	31.50 %
<u>21.62.61171</u>	ADULT CULTURE SERVICES	9,900.00	9,900.00	751.20	7,818.80	2,081.20	78.98 %
<u>21.62.61174</u>	KIDS ART & SAFETY SERVICES	18,500.00	18,500.00	0.00	12,842.60	5,657.40	69.42 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	6,500.00	6,500.00	6,016.60	9,627.40	-3,127.40	148.11 %
<u>21.62.62971</u>	ADULT CULTURE SUPPLIES	500.00	500.00	0.00	-6.85	506.85	-1.37 %
Department: 62 - CULTURE Total:		39,000.00	39,000.00	6,767.80	31,415.95	7,584.05	80.55 %
Department: 63 - CHILD CARE							
<u>21.63.60000</u>	REGULAR SALARIES	103,279.00	103,279.00	5,515.66	69,783.21	33,495.79	67.57 %
<u>21.63.60001</u>	HOURLY HELP	12,000.00	12,000.00	2,506.55	34,777.02	-22,777.02	289.81 %
<u>21.63.60002</u>	TEMP SALARIES	165,250.00	165,250.00	8,191.23	108,713.95	56,536.05	65.79 %
<u>21.63.60020</u>	OVERTIME	500.00	500.00	0.00	50.01	449.99	10.00 %
<u>21.63.60100</u>	RETIREMENT	10,949.00	10,949.00	848.42	10,041.14	907.86	91.71 %
<u>21.63.60200</u>	BENEFITS	45,406.00	45,406.00	2,206.71	21,382.54	24,023.46	47.09 %
<u>21.63.60220</u>	PAYROLL TAXES	21,499.00	21,499.00	1,240.37	16,217.10	5,281.90	75.43 %
<u>21.63.61178</u>	KINDERKOOOL: CONTRACT SERV	16,000.00	16,000.00	0.00	0.00	16,000.00	0.00 %
<u>21.63.61179</u>	PARKSIDE SERVICES	5,500.00	5,500.00	1,399.01	7,025.00	-1,525.00	127.73 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENT CON	91,200.00	91,200.00	30,491.03	71,013.00	20,187.00	77.87 %
<u>21.63.61182</u>	ART AND MUSIC CAMP CONTRACT	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
<u>21.63.61183</u>	CAMP SPORTS SERVICES	45,500.00	45,500.00	5,853.70	35,886.35	9,613.65	78.87 %
<u>21.63.61184</u>	DAY CAMPS SERVICES	7,500.00	7,500.00	1,345.50	8,108.88	-608.88	108.12 %
<u>21.63.61186</u>	SPECIALTY CAMPS - EXPENSES	61,750.00	61,750.00	0.00	22,312.67	39,437.33	36.13 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	3,000.00	3,000.00	146.53	997.08	2,002.92	33.24 %
<u>21.63.62978</u>	KINDERKOOOL: SUPPLIES	1,100.00	1,100.00	0.00	0.00	1,100.00	0.00 %
<u>21.63.62979</u>	PARKSIDE SUPPLIES	15,500.00	15,500.00	405.68	8,015.01	7,484.99	51.71 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPP	9,000.00	9,000.00	135.64	3,330.86	5,669.14	37.01 %
<u>21.63.62984</u>	DAY CAMPS SUPPLIES	3,000.00	3,000.00	0.00	1,907.37	1,092.63	63.58 %
<u>21.63.62987</u>	ROBSON AFTER SCHOOL SUPPLIES	8,000.00	8,000.00	1,275.60	8,516.60	-516.60	106.46 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	2,600.00	2,600.00	482.83	10,244.31	-7,644.31	394.01 %
Department: 63 - CHILD CARE Total:		634,533.00	634,533.00	62,044.46	438,322.10	196,210.90	69.08 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.60220</u>	PAYROLL TAXES	0.00	0.00	0.00	87.12	-87.12	0.00 %
<u>21.64.61136</u>	OTHER ADVERTISING	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
<u>21.64.61185</u>	SPECIAL EVENT EXPENSE	4,500.00	4,500.00	989.69	2,587.87	1,912.13	57.51 %
<u>21.64.62999</u>	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	19.62	-19.62	0.00 %
Department: 64 - EVENTS AND OTHER Total:		7,500.00	7,500.00	989.69	2,694.61	4,805.39	35.93 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.60000</u>	REGULAR SALARIES	214,404.00	214,404.00	17,936.98	206,945.46	7,458.54	96.52 %
<u>21.65.60002</u>	TEMP SALARIES	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
<u>21.65.60020</u>	OVERTIME	10,000.00	10,000.00	640.40	5,497.89	4,502.11	54.98 %

Budget Report

For Fiscal: 2017-2018 Period Ending: 04/30/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<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	20,863.00	20,863.00	1,667.77	18,838.35	2,024.65	90.30 %
<u>21.65.60200</u>	BENEFITS	38,629.00	38,629.00	4,088.98	35,405.66	3,223.34	91.66 %
<u>21.65.60203</u>	CASH BACK	13,140.00	13,140.00	730.00	7,482.50	5,657.50	56.94 %
<u>21.65.60220</u>	PAYROLL TAXES	18,314.00	18,314.00	1,476.98	16,804.00	1,510.00	91.75 %
<u>21.65.61000</u>	TRAINING	4,500.00	4,500.00	526.65	2,685.25	1,814.75	59.67 %
<u>21.65.61101</u>	OUTSIDE SERVICES-PROF FEES	750.00	750.00	0.00	0.00	750.00	0.00 %
<u>21.65.61103</u>	OUTSIDE SVCS - HUMAN RESOURC	0.00	0.00	0.00	11,678.93	-11,678.93	0.00 %
<u>21.65.61137</u>	FINGERPRINTING	2,500.00	2,500.00	333.00	2,018.00	482.00	80.72 %
<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	671.92	78.08	89.59 %
<u>21.65.61177</u>	CHG CARDS	78,500.00	78,500.00	7,984.52	78,217.13	282.87	99.64 %
<u>21.65.61302</u>	DUES	1,500.00	1,500.00	0.00	620.59	879.41	41.37 %
<u>21.65.61403</u>	MAINTENANCE-COMPUTERS	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>21.65.61414</u>	IFF EQUIP MAINT	6,000.00	6,000.00	277.31	2,943.50	3,056.50	49.06 %
<u>21.65.61506</u>	BLDG. MAINT-OTHER	6,000.00	6,000.00	0.00	253.37	5,746.63	4.22 %
<u>21.65.61701</u>	UTILITIES-ELECTRICITY	8,500.00	8,500.00	876.53	8,094.61	405.39	95.23 %
<u>21.65.61705</u>	UTILITIES-TELEPHONE	4,000.00	4,000.00	396.27	3,571.49	428.51	89.29 %
<u>21.65.61905</u>	PROMOTION/MARKETING	7,500.00	7,500.00	0.00	3,259.67	4,240.33	43.46 %
<u>21.65.62000</u>	OFFICE SUPPLIES	5,538.00	5,538.00	283.15	4,336.69	1,201.31	78.31 %
<u>21.65.62003</u>	OFFICE SUPPLIES-POSTAGE	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.65.62004</u>	PROGRAM BROCHURE & MAILING	26,000.00	26,000.00	0.00	24,546.82	1,453.18	94.41 %
<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	1,886.82	5,613.18	25.16 %
<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	2,000.00	2,000.00	0.00	0.00	2,000.00	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:		608,888.00	608,888.00	37,218.54	435,758.65	173,129.35	71.57 %
Expense Total:		1,644,385.00	1,644,385.00	127,315.81	1,165,218.99	479,166.01	70.86 %
Fund: 21 - RECREATION Surplus (Deficit):		-130,385.00	-130,385.00	-3,401.81	360,724.20	491,109.20	-276.66 %
Report Surplus (Deficit):		-130,385.00	-130,385.00	-3,401.81	360,724.20	491,109.20	-276.66 %

Budget Report

For Fiscal: 2017-2018 Period Ending: 04/30/2018

Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION						
Revenue						
61 - SPORTS	530,500.00	530,500.00	49,544.60	529,681.61	-818.39	99.85 %
62 - CULTURE	61,000.00	61,000.00	4,465.00	58,832.72	-2,167.28	96.45 %
63 - CHILD CARE	864,500.00	864,500.00	60,799.90	884,383.17	19,883.17	102.30 %
64 - EVENTS AND OTHER	29,000.00	29,000.00	1,934.00	19,047.00	-9,953.00	65.68 %
65 - PROGRAM ADMINISTRATION	29,000.00	29,000.00	7,170.50	33,998.69	4,998.69	117.24 %
Revenue Total:	1,514,000.00	1,514,000.00	123,914.00	1,525,943.19	11,943.19	100.79 %
Expense						
00 - UNDESIGNATED	38,244.00	38,244.00	0.00	38,244.00	0.00	100.00 %
61 - SPORTS	316,220.00	316,220.00	20,295.32	218,783.68	97,436.32	69.19 %
62 - CULTURE	39,000.00	39,000.00	6,767.80	31,415.95	7,584.05	80.55 %
63 - CHILD CARE	634,533.00	634,533.00	62,044.46	438,322.10	196,210.90	69.08 %
64 - EVENTS AND OTHER	7,500.00	7,500.00	989.69	2,694.61	4,805.39	35.93 %
65 - PROGRAM ADMINISTRATION	608,888.00	608,888.00	37,218.54	435,758.65	173,129.35	71.57 %
Expense Total:	1,644,385.00	1,644,385.00	127,315.81	1,165,218.99	479,166.01	70.86 %
Fund: 21 - RECREATION Surplus (Deficit):	-130,385.00	-130,385.00	-3,401.81	360,724.20	491,109.20	-276.66 %
Report Surplus (Deficit):	-130,385.00	-130,385.00	-3,401.81	360,724.20	491,109.20	-276.66 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
21 - RECREATION	-130,385.00	-130,385.00	-3,401.81	360,724.20	491,109.20
Report Surplus (Deficit):	-130,385.00	-130,385.00	-3,401.81	360,724.20	491,109.20