

TOWN OF SAN ANSELMO
Staff Report
November 7, 2018

For the Meeting of November 14, 2018

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

RECOMMENDATION

That Commission approve the Recreation Fund Revenue and Expenditure Report for the period ending October 31, 2018.

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 October 31, 2018 33% of the fiscal year has elapsed and the Recreation Fund is listed at 48% of projected revenues and 33% of projected expenditures.

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

FY	Revenue			Expenditures			Rev Over/(Under) Exp	
	Budget	Actual	%	Budget	Actual	%	\$\$	%
2018-19	1,510,604	723,696	48%	1,596,204	525,623	33%	198,073	13%
2017-18	1,514,000	639,795	42%	1,644,385	491,086	30%	148,709	9.8%
2016-17	1,384,325	621,517	45%	1,500,570	494,779	33%	126,737	9.2%
2015-16	1,246,689	604,277	48%	1,356,689	562,474	41%	41,803	3.3%
2014-15	1,163,485	398,828	34%	1,163,485	373,597	32%	25,231	2.1%
2013-14	1,107,657	499,295	45%	1,207,657	343,121	28%	156,173	14%
2012-13	1,010,182	421,955	42%	1,010,182	265,233	26%	156,722	15.5%

Respectfully submitted,



Dannielle Mauk
 Community Services Director



Town of San Anselmo

Budget Report Account Summary

For Fiscal: 2018-2019 Period Ending: 10/31/2018

		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	54.00	4,017.00	-8,483.00	32.14 %
<u>21.61.48101</u>	KIDS SPORTS	71,500.00	71,500.00	-43.00	19,495.00	-52,005.00	27.27 %
<u>21.61.48102</u>	TENNIS	20,500.00	20,500.00	80.00	7,240.00	-13,260.00	35.32 %
<u>21.61.48103</u>	TUMBLING	194,000.00	194,000.00	9,413.50	58,183.05	-135,816.95	29.99 %
<u>21.61.48105</u>	ROOKIE BASEBALL	12,000.00	12,000.00	0.00	0.00	-12,000.00	0.00 %
<u>21.61.48106</u>	ROOKIE SOCCER	38,500.00	38,500.00	340.00	49,830.00	11,330.00	129.43 %
<u>21.61.48107</u>	ROOKIE BASKETBALL	30,000.00	30,000.00	16,506.50	31,036.50	1,036.50	103.46 %
<u>21.61.48108</u>	SOFTBALL	18,500.00	18,500.00	30.00	30.00	-18,470.00	0.16 %
<u>21.61.48110</u>	YOUTH SOCCER	130,000.00	130,000.00	3,000.00	134,464.00	4,464.00	103.43 %
	Department: 61 - SPORTS Total:	527,500.00	527,500.00	29,381.00	304,295.55	-223,204.45	57.69 %
Department: 62 - CULTURE							
<u>21.62.48111</u>	ADULT ART & SAFETY	3,000.00	3,000.00	0.00	0.00	-3,000.00	0.00 %
<u>21.62.48112</u>	ADULT CULTURE	19,000.00	19,000.00	1,935.00	5,384.83	-13,615.17	28.34 %
<u>21.62.48114</u>	KIDS ART & SAFETY	34,000.00	34,000.00	1,112.00	2,685.20	-31,314.80	7.90 %
<u>21.62.48115</u>	KIDS CULTURE	5,000.00	5,000.00	461.00	3,293.00	-1,707.00	65.86 %
	Department: 62 - CULTURE Total:	61,000.00	61,000.00	3,508.00	11,363.03	-49,636.97	18.63 %
Department: 63 - CHILD CARE							
<u>21.63.48119</u>	PARKSIDE	273,604.00	273,604.00	29,868.50	93,623.50	-179,980.50	34.22 %
<u>21.63.48120</u>	ROSS VALLEY ART AND MUSIC CAM	0.00	0.00	0.00	6,320.00	6,320.00	0.00 %
<u>21.63.48121</u>	AFTER SCHOOL ENRICHMENT	152,000.00	152,000.00	264.00	66,295.50	-85,704.50	43.62 %
<u>21.63.48122</u>	KINDERKOOOL	26,500.00	26,500.00	0.00	170.00	-26,330.00	0.64 %
<u>21.63.48123</u>	SPECIALTY CAMPS	89,000.00	89,000.00	0.00	37,692.20	-51,307.80	42.35 %
<u>21.63.48124</u>	CAMP SPORTS	50,000.00	50,000.00	270.00	61,245.50	11,245.50	122.49 %
<u>21.63.48125</u>	DAY CAMPS	119,000.00	119,000.00	0.00	73,798.75	-45,201.25	62.02 %
<u>21.63.48131</u>	ROBSON AFTER SCHOOL PROGRAM	158,000.00	158,000.00	17,576.35	46,650.45	-111,349.55	29.53 %
	Department: 63 - CHILD CARE Total:	868,104.00	868,104.00	47,978.85	385,795.90	-482,308.10	44.44 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.48126</u>	SPECIAL EVENTS	1,000.00	1,000.00	298.00	298.00	-702.00	29.80 %
<u>21.64.48127</u>	ICC FACILITY RENTALS	8,500.00	8,500.00	1,800.00	1,800.00	-6,700.00	21.18 %
<u>21.64.48128</u>	PARK AND FIELD RENTALS	15,500.00	15,500.00	1,211.00	5,423.00	-10,077.00	34.99 %
	Department: 64 - EVENTS AND OTHER Total:	25,000.00	25,000.00	3,309.00	7,521.00	-17,479.00	30.08 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.48129</u>	MISC FEES	4,000.00	4,000.00	70.00	4,945.00	945.00	123.63 %
<u>21.65.48130</u>	ADVERTISING	8,000.00	8,000.00	1,750.00	4,775.00	-3,225.00	59.69 %
<u>21.65.48135</u>	ROBSON RENTAL INCOME	8,000.00	8,000.00	0.00	720.00	-7,280.00	9.00 %
<u>21.65.48136</u>	BANNER/HUB FEES	9,000.00	9,000.00	1,315.00	4,280.36	-4,719.64	47.56 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	29,000.00	29,000.00	3,135.00	14,720.36	-14,279.64	50.76 %
	Revenue Total:	1,510,604.00	1,510,604.00	87,311.85	723,695.84	-786,908.16	47.91 %
Expense							
Department: 00 - UNDESIGNATED							
<u>21.00.67999</u>	TRANSFERS OUT	47,672.00	47,672.00	47,672.00	47,672.00	0.00	100.00 %
	Department: 00 - UNDESIGNATED Total:	47,672.00	47,672.00	47,672.00	47,672.00	0.00	100.00 %
Department: 61 - SPORTS							
<u>21.61.61155</u>	ADULT SPORTS CONTRACT SERV	3,500.00	3,500.00	780.00	2,232.84	1,267.16	63.80 %
<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	9,000.00	9,000.00	0.00	0.00	9,000.00	0.00 %
<u>21.61.61162</u>	KIDS SPORTS SERVICES	30,000.00	30,000.00	0.00	958.30	29,041.70	3.19 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 10/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>21.61.61164</u>	SOCCER SERVICES	9,500.00	9,500.00	13,000.00	13,000.00	-3,500.00	136.84 %
<u>21.61.61165</u>	SOFTBALL SERVICES	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
<u>21.61.61166</u>	TENNIS SERVICES	14,350.00	14,350.00	0.00	963.90	13,386.10	6.72 %
<u>21.61.61167</u>	TUMBLING SERVICES	122,220.00	122,220.00	8,000.00	24,645.17	97,574.83	20.16 %
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	50,000.00	50,000.00	4,905.00	16,645.00	33,355.00	33.29 %
<u>21.61.62960</u>	BASEBALL SUPPLIES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
<u>21.61.62961</u>	BASKETBALL SUPPLIES	5,500.00	5,500.00	0.00	0.00	5,500.00	0.00 %
<u>21.61.62962</u>	KIDS SPORTS SUPPLIES	5,850.00	5,850.00	293.40	1,373.52	4,476.48	23.48 %
<u>21.61.62964</u>	SOCCER SUPPLIES	7,500.00	7,500.00	1,178.62	4,057.28	3,442.72	54.10 %
<u>21.61.62965</u>	SOFTBALL SUPPLIES	8,000.00	8,000.00	0.00	147.83	7,852.17	1.85 %
<u>21.61.62966</u>	TENNIS SUPPLIES	750.00	750.00	0.00	99.19	650.81	13.23 %
<u>21.61.62967</u>	TUMBLING SUPPLIES	700.00	700.00	0.00	0.00	700.00	0.00 %
<u>21.61.62969</u>	YOUTH SOCCER SUPPLIES	21,200.00	21,200.00	18,028.87	22,161.39	-961.39	104.53 %
<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	500.00	500.00	0.00	0.00	500.00	0.00 %
Department: 61 - SPORTS Total:		302,070.00	302,070.00	46,185.89	86,284.42	215,785.58	28.56 %
Department: 62 - CULTURE							
<u>21.62.61170</u>	ADULT ART & SAFETY SERVICES	1,800.00	1,800.00	0.00	0.00	1,800.00	0.00 %
<u>21.62.61171</u>	ADULT CULTURE SERVICES	11,400.00	11,400.00	556.80	1,506.69	9,893.31	13.22 %
<u>21.62.61174</u>	KIDS ART & SAFETY SERVICES	20,000.00	20,000.00	845.00	2,271.70	17,728.30	11.36 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	4,000.00	4,000.00	1,190.15	1,190.15	2,809.85	29.75 %
<u>21.62.62971</u>	ADULT CULTURE SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
Department: 62 - CULTURE Total:		37,700.00	37,700.00	2,591.95	4,968.54	32,731.46	13.18 %
Department: 63 - CHILD CARE							
<u>21.63.60000</u>	REGULAR SALARIES	117,062.00	122,574.00	24,424.37	41,661.50	80,912.50	33.99 %
<u>21.63.60001</u>	HOURLY HELP	97,000.00	99,910.00	510.50	16,717.01	83,192.99	16.73 %
<u>21.63.60002</u>	TEMP SALARIES	86,000.00	88,580.00	14,113.10	65,711.10	22,868.90	74.18 %
<u>21.63.60020</u>	OVERTIME	500.00	500.00	191.78	191.78	308.22	38.36 %
<u>21.63.60100</u>	RETIREMENT	12,781.00	13,165.00	2,911.13	6,151.19	7,013.81	46.72 %
<u>21.63.60200</u>	BENEFITS	54,310.00	54,310.00	11,132.32	22,189.72	32,120.28	40.86 %
<u>21.63.60203</u>	CASH BACK	171.00	171.00	57.04	57.04	113.96	33.36 %
<u>21.63.60220</u>	PAYROLL TAXES	22,993.00	23,834.00	3,006.16	9,511.96	14,322.04	39.91 %
<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	7,500.00	7,500.00	202.66	2,406.80	5,093.20	32.09 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENT CON	91,200.00	91,200.00	2,384.00	4,040.00	87,160.00	4.43 %
<u>21.63.61183</u>	CAMP SPORTS SERVICES	35,000.00	35,000.00	184.80	35,064.95	-64.95	100.19 %
<u>21.63.61184</u>	DAY CAMPS SERVICES	8,150.00	8,150.00	0.00	4,916.81	3,233.19	60.33 %
<u>21.63.61186</u>	SPECIALTY CAMPS - EXPENSES	52,600.00	52,600.00	0.00	23,864.25	28,735.75	45.37 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	2,500.00	2,500.00	0.00	147.84	2,352.16	5.91 %
<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	8,000.00	8,000.00	850.59	2,995.41	5,004.59	37.44 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPP	9,000.00	9,000.00	0.00	0.00	9,000.00	0.00 %
<u>21.63.62984</u>	DAY CAMPS SUPPLIES	3,000.00	3,000.00	0.00	102.45	2,897.55	3.42 %
<u>21.63.62987</u>	ROBSON AFTER SCHOOL SUPPLIES	10,000.00	10,000.00	908.68	1,404.26	8,595.74	14.04 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	2,600.00	2,600.00	0.00	450.44	2,149.56	17.32 %
Department: 63 - CHILD CARE Total:		637,467.00	649,694.00	60,877.13	237,584.51	412,109.49	36.57 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.61136</u>	OTHER ADVERTISING	2,500.00	2,500.00	520.00	520.00	1,980.00	20.80 %
<u>21.64.61185</u>	SPECIAL EVENT EXPENSE	1,500.00	1,500.00	580.00	580.00	920.00	38.67 %
<u>21.64.62999</u>	MISCELLANEOUS EXPENSE	0.00	0.00	5.44	5.44	-5.44	0.00 %
Department: 64 - EVENTS AND OTHER Total:		4,000.00	4,000.00	1,105.44	1,105.44	2,894.56	27.64 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.60000</u>	REGULAR SALARIES	214,404.00	223,836.00	2,868.62	72,258.17	151,577.83	32.28 %
<u>21.65.60002</u>	TEMP SALARIES	14,055.00	14,476.00	0.00	0.00	14,476.00	0.00 %
<u>21.65.60020</u>	OVERTIME	6,000.00	6,000.00	722.66	2,561.13	3,438.87	42.69 %
<u>21.65.60100</u>	RETIREMENT	21,940.00	22,598.00	495.53	7,054.02	15,543.98	31.22 %
<u>21.65.60200</u>	BENEFITS	23,804.00	34,579.00	-4,832.48	9,197.13	25,381.87	26.60 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 10/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable {Unfavorable}	Percent Used
<u>21.65.60203</u>	CASH BACK	13,140.00	13,140.00	730.00	3,066.00	10,074.00	23.33 %
<u>21.65.60220</u>	PAYROLL TAXES	17,936.00	18,537.00	330.63	5,958.24	12,578.76	32.14 %
<u>21.65.61000</u>	TRAINING	4,500.00	4,500.00	71.99	241.35	4,258.65	5.36 %
<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	555.00	2,072.00	428.00	82.88 %
<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	90,000.00	90,000.00	4,477.77	25,745.25	64,254.75	28.61 %
<u>21.65.61302</u>	DUES	1,000.00	1,000.00	129.41	129.41	870.59	12.94 %
<u>21.65.61403</u>	MAINTENANCE-COMPUTERS	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.65.61414</u>	IFF EQUIP MAINT	5,902.00	5,902.00	0.00	831.93	5,070.07	14.10 %
<u>21.65.61506</u>	BLDG. MAINT-OTHER	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<u>21.65.61701</u>	UTILITIES-ELECTRICITY	11,000.00	11,000.00	0.00	2,566.01	8,433.99	23.33 %
<u>21.65.61705</u>	UTILITIES-TELEPHONE	5,000.00	5,000.00	416.10	909.00	4,091.00	18.18 %
<u>21.65.61905</u>	PROMOTION/MARKETING	6,500.00	6,500.00	2,032.97	2,582.97	3,917.03	39.74 %
<u>21.65.62000</u>	OFFICE SUPPLIES	5,000.00	5,000.00	680.81	1,513.77	3,486.23	30.28 %
<u>21.65.62003</u>	OFFICE SUPPLIES-POSTAGE	0.00	0.00	0.00	267.45	-267.45	0.00 %
<u>21.65.62004</u>	PROGRAM BROCHURE & MAILING	25,000.00	25,000.00	3,532.00	10,597.97	14,402.03	42.39 %
<u>21.65.62200</u>	DEPARTMENTAL SUPPLIES	5,000.00	5,000.00	201.10	325.57	4,674.43	6.51 %
<u>21.65.62203</u>	VOLUNTEER REC SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.65.62988</u>	VEHICLE-OIL/TIRES	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.65.63018</u>	FURNITURE	2,000.00	2,000.00	130.49	130.49	1,869.51	6.52 %
<u>21.65.63100</u>	CAPITAL OUTLAY - CONSTRUCTION	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
Department: 65 - PROGRAM ADMINISTRATION Total:		533,181.00	555,068.00	12,542.60	148,007.86	407,060.14	26.66 %
Expense Total:		1,562,090.00	1,596,204.00	170,975.01	525,622.77	1,070,581.23	32.93 %
Fund: 21 - RECREATION Surplus (Deficit):		-51,486.00	-85,600.00	-83,663.16	198,073.07	283,673.07	-231.39 %
Report Surplus (Deficit):		-51,486.00	-85,600.00	-83,663.16	198,073.07	283,673.07	-231.39 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 10/31/2018

Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION						
Revenue						
61 - SPORTS	527,500.00	527,500.00	29,381.00	304,295.55	-223,204.45	57.69 %
62 - CULTURE	61,000.00	61,000.00	3,508.00	11,363.03	-49,636.97	18.63 %
63 - CHILD CARE	868,104.00	868,104.00	47,978.85	385,795.90	-482,308.10	44.44 %
64 - EVENTS AND OTHER	25,000.00	25,000.00	3,309.00	7,521.00	-17,479.00	30.08 %
65 - PROGRAM ADMINISTRATION	29,000.00	29,000.00	3,135.00	14,720.36	-14,279.64	50.76 %
Revenue Total:	1,510,604.00	1,510,604.00	87,311.85	723,695.84	-786,908.16	47.91 %
Expense						
00 - UNDESIGNATED	47,672.00	47,672.00	47,672.00	47,672.00	0.00	100.00 %
61 - SPORTS	302,070.00	302,070.00	46,185.89	86,284.42	215,785.58	28.56 %
62 - CULTURE	37,700.00	37,700.00	2,591.95	4,968.54	32,731.46	13.18 %
63 - CHILD CARE	637,467.00	649,694.00	60,877.13	237,584.51	412,109.49	36.57 %
64 - EVENTS AND OTHER	4,000.00	4,000.00	1,105.44	1,105.44	2,894.56	27.64 %
65 - PROGRAM ADMINISTRATION	533,181.00	555,068.00	12,542.60	148,007.86	407,060.14	26.66 %
Expense Total:	1,562,090.00	1,596,204.00	170,975.01	525,622.77	1,070,581.23	32.93 %
Fund: 21 - RECREATION Surplus (Deficit):	-51,486.00	-85,600.00	-83,663.16	198,073.07	283,673.07	-231.39 %
Report Surplus (Deficit):	-51,486.00	-85,600.00	-83,663.16	198,073.07	283,673.07	-231.39 %