

**TOWN OF SAN ANSELMO**

Staff Report

January 11, 2019

For the Meeting of January 15, 2019

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

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**RECOMMENDATION**

That the Commission review the Recreation Fund Revenue and Expenditure Report for the period ending December 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 December 31, 2018, 50% of the fiscal year has elapsed and the Recreation Fund is listed at 64% of projected revenues and 48% 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	965,057	64%	1,591,144	766,490	48%	198,567	13%
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%

Respectfully submitted,



Dannielle Mauk  
Director of Community Services

Attachment 1: Revenue & Expenditure Report FY 2018-19: Recreation Fund as of 12/31/2018.

# Budget Report

## Account Summary

For Fiscal: 2018-2019 Period Ending: 12/31/2018



	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 21 - RECREATION</b>							
<b>Revenue</b>							
<b>Department: 61 - SPORTS</b>							
21.61.48100	12,500.00	12,500.00	972.00	5,691.00	0.00	-6,809.00	45.53 %
21.61.48101	71,500.00	71,500.00	10,603.00	29,963.00	0.00	-41,537.00	41.91 %
21.61.48102	20,500.00	20,500.00	820.00	8,080.00	0.00	-12,420.00	39.41 %
21.61.48103	194,000.00	194,000.00	16,757.75	81,640.80	0.00	-112,359.20	42.08 %
21.61.48105	12,000.00	12,000.00	2,380.00	2,880.00	0.00	-9,120.00	24.00 %
21.61.48106	38,500.00	38,500.00	0.00	49,710.00	0.00	11,210.00	129.12 %
21.61.48107	30,000.00	30,000.00	1,160.00	46,347.50	0.00	16,347.50	154.49 %
21.61.48108	18,500.00	18,500.00	7,550.00	7,820.00	0.00	-10,680.00	42.27 %
21.61.48110	130,000.00	130,000.00	-90.00	135,487.00	0.00	5,487.00	104.22 %
	<b>527,500.00</b>	<b>527,500.00</b>	<b>40,152.75</b>	<b>367,619.30</b>	<b>0.00</b>	<b>-159,880.70</b>	<b>69.69 %</b>
<b>Department: 61 - SPORTS Total:</b>							
<b>Department: 62 - CULTURE</b>							
21.62.48111	3,000.00	3,000.00	584.00	584.00	0.00	-2,416.00	19.47 %
21.62.48112	19,000.00	19,000.00	2,167.75	8,258.58	0.00	-10,741.42	43.47 %
21.62.48114	34,000.00	34,000.00	168.00	3,115.20	0.00	-30,884.80	9.16 %
21.62.48115	5,000.00	5,000.00	493.00	3,949.00	0.00	-1,051.00	78.98 %
	<b>61,000.00</b>	<b>61,000.00</b>	<b>3,412.75</b>	<b>15,906.78</b>	<b>0.00</b>	<b>-45,093.22</b>	<b>26.08 %</b>
<b>Department: 62 - CULTURE Total:</b>							
<b>Department: 63 - CHILD CARE</b>							
21.63.48119	273,604.00	273,604.00	30,727.50	151,774.00	0.00	-121,830.00	55.47 %
21.63.48120	0.00	0.00	0.00	6,320.00	0.00	6,320.00	0.00 %
21.63.48121	152,000.00	152,000.00	69,478.75	135,583.25	0.00	-16,416.75	89.20 %
21.63.48122	26,500.00	26,500.00	0.00	170.00	0.00	-26,330.00	0.64 %
21.63.48123	89,000.00	89,000.00	0.00	44,438.20	0.00	-44,561.80	49.93 %
21.63.48124	50,000.00	50,000.00	0.00	61,245.50	0.00	11,245.50	122.49 %
21.63.48125	119,000.00	119,000.00	0.00	73,798.75	0.00	-45,201.25	62.02 %
21.63.48131	158,000.00	158,000.00	2,991.80	80,664.50	0.00	-77,335.50	51.05 %
	<b>868,104.00</b>	<b>868,104.00</b>	<b>103,198.05</b>	<b>553,994.20</b>	<b>0.00</b>	<b>-314,109.80</b>	<b>63.82 %</b>
<b>Department: 63 - CHILD CARE Total:</b>							
<b>Department: 64 - EVENTS AND OTHER</b>							
21.64.48126	1,000.00	1,000.00	0.00	298.00	0.00	-702.00	29.80 %
21.64.48127	8,500.00	8,500.00	280.00	3,630.00	0.00	-4,870.00	42.71 %
21.64.48128	15,500.00	15,500.00	-14.00	5,724.00	0.00	-9,776.00	36.93 %
	<b>25,000.00</b>	<b>25,000.00</b>	<b>266.00</b>	<b>9,652.00</b>	<b>0.00</b>	<b>-15,348.00</b>	<b>38.61 %</b>
<b>Department: 64 - EVENTS AND OTHER Total:</b>							

**Budget Report**

**For Fiscal: 2018-2019 Period Ending: 12/31/2018**

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Department: 65 - PROGRAM ADMINISTRATION</b>							
21.65.48129	4,000.00	4,000.00	22.00	4,969.00	0.00	969.00	124.23 %
21.65.48130	8,000.00	8,000.00	1,100.00	5,875.00	0.00	-2,125.00	73.44 %
21.65.48134	0.00	0.00	20.00	20.00	0.00	20.00	0.00 %
21.65.48135	8,000.00	8,000.00	0.00	1,440.00	0.00	-6,560.00	18.00 %
21.65.48136	9,000.00	9,000.00	1,300.00	5,580.36	0.00	-3,419.64	62.00 %
<b>Department: 65 - PROGRAM ADMINISTRATION Total:</b>	<b>29,000.00</b>	<b>29,000.00</b>	<b>2,442.00</b>	<b>17,884.36</b>	<b>0.00</b>	<b>-11,115.64</b>	<b>61.67 %</b>
<b>Revenue Total:</b>							
	<b>1,510,604.00</b>	<b>1,510,604.00</b>	<b>149,471.55</b>	<b>965,056.64</b>	<b>0.00</b>	<b>-545,547.36</b>	<b>63.89 %</b>
<b>Expense</b>							
<b>Department: 00 - UNDESIGNATED</b>							
21.00.67999	47,672.00	47,672.00	0.00	47,672.00	0.00	0.00	100.00 %
<b>Department: 00 - UNDESIGNATED Total:</b>	<b>47,672.00</b>	<b>47,672.00</b>	<b>0.00</b>	<b>47,672.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Department: 61 - SPORTS</b>							
21.61.61155	3,500.00	3,500.00	0.00	2,232.84	0.00	1,267.15	63.80 %
21.61.61160	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %
21.61.61161	9,000.00	9,000.00	0.00	0.00	0.00	9,000.00	0.00 %
21.61.61162	30,000.00	30,000.00	1,499.00	3,457.30	0.00	26,542.70	11.52 %
21.61.61164	9,500.00	9,500.00	0.00	13,000.00	0.00	-3,500.00	136.84 %
21.61.61165	8,000.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00 %
21.61.61166	14,350.00	14,350.00	0.00	6,467.30	0.00	7,882.70	45.07 %
21.61.61167	122,220.00	122,220.00	5,953.81	39,998.98	0.00	82,221.02	32.73 %
21.61.61169	50,000.00	50,000.00	120.00	32,181.26	0.00	17,818.74	64.36 %
21.61.62960	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00 %
21.61.62961	5,500.00	5,500.00	1,266.28	2,319.80	0.00	3,180.20	42.18 %
21.61.62962	5,850.00	5,850.00	575.57	1,949.09	0.00	3,900.91	33.32 %
21.61.62964	7,500.00	7,500.00	672.54	5,524.82	0.00	1,975.18	73.66 %
21.61.62965	8,000.00	8,000.00	0.00	147.83	0.00	7,852.17	1.85 %
21.61.62966	750.00	750.00	0.00	99.19	0.00	650.81	13.23 %
21.61.62967	700.00	700.00	0.00	0.00	0.00	700.00	0.00 %
21.61.62969	21,200.00	21,200.00	0.00	22,161.39	0.00	-961.39	104.53 %
21.61.62983	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %
21.61.62989	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<b>Department: 61 - SPORTS Total:</b>	<b>302,070.00</b>	<b>302,070.00</b>	<b>10,087.20</b>	<b>129,539.80</b>	<b>0.00</b>	<b>172,530.20</b>	<b>42.88 %</b>
<b>Department: 62 - CULTURE</b>							
21.62.61170	1,800.00	1,800.00	0.00	0.00	0.00	1,800.00	0.00 %
21.62.61171	11,400.00	11,400.00	1,985.85	3,492.54	0.00	7,907.46	30.64 %
21.62.61174	20,000.00	20,000.00	450.00	2,721.70	0.00	17,278.30	13.61 %
21.62.61175	4,000.00	4,000.00	955.50	2,145.65	0.00	1,854.35	53.64 %
21.62.62971	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<b>Department: 62 - CULTURE Total:</b>	<b>37,700.00</b>	<b>37,700.00</b>	<b>3,391.35</b>	<b>8,359.89</b>	<b>0.00</b>	<b>29,340.11</b>	<b>22.17 %</b>

**Budget Report**

**For Fiscal: 2018-2019 Period Ending: 12/31/2018**

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Department: 63 - CHILD CARE</b>							
21.63.60000	117,062.00	122,574.00	10,141.00	61,831.00	0.00	60,743.00	50.44 %
21.63.60001	97,000.00	99,910.00	0.00	18,020.08	0.00	81,889.92	18.04 %
21.63.60002	86,000.00	88,580.00	11,639.97	88,408.70	0.00	171.30	99.81 %
21.63.60020	500.00	500.00	0.00	191.78	0.00	308.22	38.35 %
21.63.60100	12,781.00	13,165.00	1,544.01	9,286.35	0.00	3,878.65	70.54 %
21.63.60200	54,310.00	54,310.00	4,379.34	31,013.36	0.00	23,296.64	57.10 %
21.63.60203	171.00	171.00	0.00	217.30	0.00	-46.30	127.08 %
21.63.60220	22,993.00	23,834.00	1,666.25	12,903.30	0.00	10,930.70	54.14 %
21.63.61178	16,000.00	16,000.00	0.00	0.00	0.00	16,000.00	0.00 %
21.63.61179	7,500.00	7,500.00	54.97	2,946.21	0.00	4,553.79	39.28 %
21.63.61180	91,200.00	91,200.00	10,895.50	43,440.97	0.00	47,759.03	47.63 %
21.63.61183	35,000.00	35,000.00	0.00	35,064.95	0.00	-64.95	100.19 %
21.63.61184	8,150.00	8,150.00	0.00	4,916.81	0.00	3,233.19	60.33 %
21.63.61186	52,600.00	52,600.00	3,596.80	27,461.05	0.00	25,138.95	52.21 %
21.63.61187	2,500.00	2,500.00	427.34	722.97	0.00	1,777.03	28.92 %
21.63.62978	1,100.00	1,100.00	0.00	0.00	0.00	1,100.00	0.00 %
21.63.62979	8,000.00	8,000.00	1,797.68	5,013.45	0.00	2,986.55	62.67 %
21.63.62980	9,000.00	9,000.00	0.00	1,026.00	0.00	7,974.00	11.40 %
21.63.62984	3,000.00	3,000.00	0.00	102.45	0.00	2,897.55	3.42 %
21.63.62987	10,000.00	10,000.00	461.67	2,445.16	0.00	7,554.84	24.45 %
21.63.62990	2,600.00	2,600.00	349.33	799.77	0.00	1,800.23	30.76 %
	<b>637,467.00</b>	<b>649,694.00</b>	<b>46,953.86</b>	<b>345,811.66</b>	<b>0.00</b>	<b>303,882.34</b>	<b>53.23 %</b>
<b>Department: 63 - CHILD CARE Total:</b>							
<b>Department: 64 - EVENTS AND OTHER</b>							
21.64.61136	2,500.00	2,500.00	0.00	2,173.54	0.00	326.46	86.94 %
21.64.61185	1,500.00	1,500.00	120.99	825.09	0.00	674.91	55.01 %
21.64.62993	0.00	0.00	0.00	5.44	0.00	-5.44	0.00 %
	<b>4,000.00</b>	<b>4,000.00</b>	<b>120.99</b>	<b>3,004.07</b>	<b>0.00</b>	<b>995.93</b>	<b>75.10 %</b>
<b>Department: 64 - EVENTS AND OTHER Total:</b>							
<b>Department: 65 - PROGRAM ADMINISTRATION</b>							
21.65.60000	214,404.00	223,836.00	26,489.90	115,850.87	0.00	107,985.13	51.76 %
21.65.60002	14,055.00	14,476.00	0.00	0.00	0.00	14,476.00	0.00 %
21.65.60020	6,000.00	6,000.00	154.83	3,405.54	0.00	2,594.46	56.76 %
21.65.60100	21,940.00	22,598.00	1,730.33	10,532.16	0.00	12,065.84	46.61 %
21.65.60200	23,804.00	29,519.00	2,606.68	13,659.35	0.00	15,859.65	46.27 %
21.65.60203	13,140.00	13,140.00	1,022.00	4,964.00	0.00	8,176.00	37.78 %
21.65.60220	17,936.00	18,537.00	2,116.50	9,502.86	0.00	9,034.14	51.26 %
21.65.61000	4,500.00	4,500.00	747.21	1,424.11	0.00	3,075.89	31.65 %
21.65.61101	750.00	750.00	0.00	6.70	0.00	743.30	0.89 %
21.65.61137	2,500.00	2,500.00	407.00	2,479.00	0.00	21.00	99.16 %
21.65.61149	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
21.65.61150	750.00	750.00	0.00	0.00	0.00	750.00	0.00 %

**Budget Report**

For Fiscal: 2018-2019 Period Ending: 12/31/2018

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
CHG CARDS	90,000.00	90,000.00	9,574.81	41,233.02	0.00	48,766.98	45.81 %
DUES	1,000.00	1,000.00	-189.41	85.00	0.00	915.00	8.50 %
MAINTENANCE-COMPUTERS	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
IFF EQUIP MAINT	5,902.00	5,902.00	277.31	1,386.55	0.00	4,515.45	23.49 %
BLDG. MAINT-OTHER	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00 %
UTILITIES-ELECTRICITY	11,000.00	11,000.00	800.34	4,218.07	0.00	6,781.93	38.35 %
UTILITIES-TELEPHONE	5,000.00	5,000.00	510.74	2,148.48	0.00	2,851.52	42.97 %
PROMOTION/MARKETING	6,500.00	6,500.00	326.97	2,909.94	0.00	3,590.06	44.77 %
OFFICE SUPPLIES	5,000.00	5,000.00	353.46	2,946.95	0.00	2,053.05	58.94 %
OFFICE SUPPLIES-POSTAGE	0.00	0.00	2.16	269.61	0.00	-269.61	0.00 %
PROGRAM BROCHURE & MAILING	25,000.00	25,000.00	0.00	13,906.94	0.00	11,093.06	55.63 %
DEPARTMENTAL SUPPLIES	5,000.00	5,000.00	128.17	940.90	0.00	4,059.10	18.82 %
VOLUNTEER REC SUPPLIES	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
VEHICLE-OIL/TIRES	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
FURNITURE	2,000.00	2,000.00	101.86	232.35	0.00	1,767.65	11.62 %
CAPITAL OUTLAY - CONSTRUCTION	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00 %
<b>Department: 65 - PROGRAM ADMINISTRATION Total:</b>	<b>533,181.00</b>	<b>550,008.00</b>	<b>47,160.86</b>	<b>232,102.40</b>	<b>0.00</b>	<b>317,905.60</b>	<b>42.70 %</b>
<b>Expense Total:</b>	<b>1,562,090.00</b>	<b>1,591,144.00</b>	<b>107,714.26</b>	<b>766,489.82</b>	<b>0.00</b>	<b>824,654.18</b>	<b>48.17 %</b>
<b>Fund: 21 - RECREATION Surplus (Deficit):</b>	<b>-51,486.00</b>	<b>-80,540.00</b>	<b>41,757.29</b>	<b>198,566.82</b>	<b>0.00</b>	<b>279,106.82</b>	<b>-246.54 %</b>
<b>Report Surplus (Deficit):</b>	<b>-51,486.00</b>	<b>-80,540.00</b>	<b>41,757.29</b>	<b>198,566.82</b>	<b>0.00</b>	<b>279,106.82</b>	<b>-246.54 %</b>



Town of San Anselmo

# Budget Report Group Summary

For Fiscal: 2018-2019 Period Ending: 12/31/2018

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 21 - RECREATION</b>						
Revenue	1,510,604.00	1,510,604.00	149,471.55	965,056.64	-545,547.36	63.89 %
Expense	1,562,090.00	1,591,144.00	107,714.26	766,489.82	824,654.18	48.17 %
<b>Fund: 21 - RECREATION Surplus (Deficit):</b>	<b>-51,486.00</b>	<b>-80,540.00</b>	<b>41,757.29</b>	<b>198,566.82</b>	<b>279,106.82</b>	<b>-246.54 %</b>
<b>Report Surplus (Deficit):</b>	<b>-51,486.00</b>	<b>-80,540.00</b>	<b>41,757.29</b>	<b>198,566.82</b>	<b>279,106.82</b>	<b>-246.54 %</b>