

TOWN OF SAN ANSELMO

Staff Report

May 9, 2019

For the Meeting of May 21, 2019

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, 2019.

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, 2019, 83% of the fiscal year has elapsed and the Recreation Fund is listed at 113% of projected revenues and 75% of projected expenditures.

As noted during previous Commission meetings, \$50,000 was set-aside in the current year's budget for facility renovations from our reserve fund. We have made substantial progress on facility improvements. We have resurfaced the walls in the Vista Room, painted the entire room and kitchen, added new hardware and new blinds will be installed before the end of the year. We have also painted, added new flooring, blinds, and hardware in the art studio and adjacent room downstairs. These renovations will cost approximately \$50,000. These expenses are not reflected in this month's report.

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	1,705,548	113%	1,591,144	1,197,255	75%	508,293	33.6%
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%

Respectfully submitted,



Dannielle Mauk
Director of Community Services

Attachment 1: Revenue & Expenditure Report FY 2018-19: Recreation Fund as of 04/30/2019



		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	382.00	9,223.00	-3,277.00	73.78 %
<u>21.61.48101</u>	KIDS SPORTS	71,500.00	71,500.00	5,681.50	63,552.50	-7,947.50	88.88 %
<u>21.61.48102</u>	TENNIS	20,500.00	20,500.00	-428.00	13,635.00	-6,865.00	66.51 %
<u>21.61.48103</u>	TUMBLING	194,000.00	194,000.00	19,523.40	172,768.95	-21,231.05	89.06 %
<u>21.61.48105</u>	ROOKIE BASEBALL	12,000.00	12,000.00	0.00	8,265.00	-3,735.00	68.88 %
<u>21.61.48106</u>	ROOKIE SOCCER	38,500.00	38,500.00	7,530.00	46,960.00	24,460.00	163.53 %
<u>21.61.48107</u>	ROOKIE BASKETBALL	30,000.00	30,000.00	0.00	6,527.50	16,527.50	155.09 %
<u>21.61.48108</u>	SOFTBALL	18,500.00	18,500.00	0.00	25,429.50	6,929.50	137.46 %
<u>21.61.48110</u>	YOUTH SOCCER	130,000.00	130,000.00	8,800.00	150,757.52	20,757.52	115.97 %
	Department: 61 - SPORTS Total:	527,500.00	527,500.00	41,488.90	553,118.97	25,618.97	104.86 %
Department: 62 - CULTURE							
<u>21.62.48111</u>	ADULT ART & CULTURE	3,000.00	3,000.00	0.00	584.00	-2,416.00	19.47 %
<u>21.62.48112</u>	ADULT CULTURE	19,000.00	19,000.00	982.00	12,427.58	-6,572.42	65.41 %
<u>21.62.48114</u>	KIDS ART & SAFETY	34,000.00	34,000.00	745.90	9,235.20	-24,764.80	27.16 %
<u>21.62.48115</u>	KIDS CULTURE	5,000.00	5,000.00	0.00	5,697.00	697.00	113.94 %
	Department: 62 - CULTURE Total:	61,000.00	61,000.00	1,727.90	27,943.78	-33,056.22	45.81 %
Department: 63 - CHILD CARE							
<u>21.63.48119</u>	PARKSIDE	273,604.00	273,604.00	29,824.50	288,375.66	14,771.66	105.40 %
<u>21.63.48120</u>	ROSS VALLEY ART AND MUSIC CAM	0.00	0.00	1,720.00	20,920.00	20,920.00	0.00 %
<u>21.63.48121</u>	AFTER SCHOOL ENRICHMENT	152,000.00	152,000.00	1,645.00	240,381.75	88,381.75	158.15 %
<u>21.63.48122</u>	KINDERKOOL	26,500.00	26,500.00	1,051.00	25,826.00	-674.00	97.46 %
<u>21.63.48123</u>	SPECIALTY CAMPS	89,000.00	89,000.00	14,487.75	83,395.95	-5,604.05	93.70 %
<u>21.63.48124</u>	CAMP SPORTS	50,000.00	50,000.00	1,218.00	86,392.50	36,392.50	172.79 %
<u>21.63.48125</u>	CAMP KIDMARIN MIGHTY	119,000.00	119,000.00	391.00	172,438.11	53,438.11	144.91 %
<u>21.63.48131</u>	ROBSON AFTER SCHOOL PROGRAM	158,000.00	158,000.00	19,671.20	151,097.25	-6,902.75	95.63 %
	Department: 63 - CHILD CARE Total:	868,104.00	868,104.00	70,008.45	1,068,827.22	200,723.22	123.12 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.48126</u>	SPECIAL EVENTS	1,000.00	1,000.00	-325.00	-412.02	-1,412.02	41.20 %
<u>21.64.48127</u>	ICC FACILITY RENTALS	8,500.00	8,500.00	1,538.00	10,351.50	1,851.50	121.78 %
<u>21.64.48128</u>	PARK AND FIELD RENTALS	15,500.00	15,500.00	1,233.00	10,072.00	-5,428.00	64.98 %
	Department: 64 - EVENTS AND OTHER Total:	25,000.00	25,000.00	2,446.00	20,011.48	-4,988.52	80.05 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.48129</u>	MISC FEES	4,000.00	4,000.00	0.00	4,969.00	969.00	124.23 %
<u>21.65.48130</u>	ADVERTISING	8,000.00	8,000.00	1,650.00	10,675.00	2,675.00	133.44 %
<u>21.65.48134</u>	ADMIN REG FEE	0.00	0.00	0.00	20.00	20.00	0.00 %
<u>21.65.48135</u>	ROBSON RENTAL INCOME	8,000.00	8,000.00	162.50	6,497.50	-1,502.50	81.22 %
<u>21.65.48136</u>	BANNER/HUB FEES	9,000.00	9,000.00	1,290.00	13,485.36	4,485.36	149.84 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	29,000.00	29,000.00	3,102.50	35,646.86	6,646.86	122.92 %
	Revenue Total:	1,510,604.00	1,510,604.00	118,773.75	1,705,548.31	194,944.31	112.91 %
Expense							
Department: 00 - UNDESIGNATED							
<u>21.00.67999</u>	TRANSFERS OUT	47,672.00	47,672.00	0.00	47,672.00	0.00	100.00 %
	Department: 00 - UNDESIGNATED Total:	47,672.00	47,672.00	0.00	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	0.00	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	8,752.16	247.84	97.25 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 04/30/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>21.61.61162</u>	KIDS SPORTS SERVICES	30,000.00	30,000.00	5,609.05	9,616.35	20,383.65	32.05 %
<u>21.61.61164</u>	SOCCER SERVICES	9,500.00	9,500.00	0.00	13,000.00	-3,500.00	136.84 %
<u>21.61.61165</u>	SOFTBALL SERVICES	8,000.00	8,000.00	0.00	8,846.00	-846.00	110.58 %
<u>21.61.61166</u>	TENNIS SERVICES	14,350.00	14,350.00	0.00	6,467.30	7,882.70	45.07 %
<u>21.61.61167</u>	TUMBLING SERVICES	122,220.00	122,220.00	8,079.35	84,407.91	37,812.09	69.06 %
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	50,000.00	50,000.00	0.00	32,801.26	17,198.74	65.60 %
<u>21.61.62960</u>	BASEBALL SUPPLIES	2,500.00	2,500.00	1,807.37	5,245.56	-2,745.56	209.82 %
<u>21.61.62961</u>	BASKETBALL SUPPLIES	5,500.00	5,500.00	80.00	3,221.74	2,278.26	58.58 %
<u>21.61.62962</u>	KIDS SPORTS SUPPLIES	5,850.00	5,850.00	148.78	2,097.87	3,752.13	35.86 %
<u>21.61.62964</u>	SOCCER SUPPLIES	7,500.00	7,500.00	0.00	5,524.82	1,975.18	73.66 %
<u>21.61.62965</u>	SOFTBALL SUPPLIES	8,000.00	8,000.00	2,156.18	9,058.35	-1,058.35	113.23 %
<u>21.61.62966</u>	TENNIS SUPPLIES	750.00	750.00	312.05	411.24	338.76	54.83 %
<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	174.12	22,335.51	-1,135.51	105.36 %
<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	18,366.90	214,018.91	88,051.09	70.85 %
Department: 62 - CULTURE							
<u>21.62.61170</u>	ADULT ART & CULTURE 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	939.45	5,538.44	5,861.56	48.58 %
<u>21.62.61174</u>	KIDS ART & SAFETY SERVICES	20,000.00	20,000.00	900.00	5,073.10	14,926.90	25.37 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	4,000.00	4,000.00	0.00	3,610.75	389.25	90.27 %
<u>21.62.62971</u>	ADULT ART & CULTURE SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
Department: 62 - CULTURE Total:		37,700.00	37,700.00	1,839.45	14,222.29	23,477.71	37.72 %
Department: 63 - CHILD CARE							
<u>21.63.60000</u>	REGULAR SALARIES	117,062.00	122,574.00	10,648.06	104,423.24	18,150.76	85.19 %
<u>21.63.60001</u>	TEMP - PARKSIDE PRESCHOOL	97,000.00	99,910.00	735.00	19,633.44	80,276.56	19.65 %
<u>21.63.60002</u>	TEMP - ROBSON AFTER CARE	86,000.00	88,580.00	10,861.01	131,799.14	-43,219.14	148.79 %
<u>21.63.60020</u>	OVERTIME	500.00	500.00	0.00	191.78	308.22	38.36 %
<u>21.63.60100</u>	RETIREMENT	12,781.00	13,165.00	1,563.66	15,356.26	-2,191.26	116.64 %
<u>21.63.60200</u>	BENEFITS	54,310.00	54,310.00	4,379.34	48,530.72	5,779.28	89.36 %
<u>21.63.60203</u>	CASH BACK	171.00	171.00	0.00	217.30	-46.30	127.08 %
<u>21.63.60220</u>	PAYROLL TAXES	22,993.00	23,834.00	1,701.67	19,604.39	4,229.61	82.25 %
<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	54.97	5,887.16	1,612.84	78.50 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENTSERVI	91,200.00	91,200.00	56,909.09	104,149.79	-12,949.79	114.20 %
<u>21.63.61183</u>	CAMP SPORTS SERVICES	35,000.00	35,000.00	0.00	35,064.95	-64.95	100.19 %
<u>21.63.61184</u>	CAMP KIDMARIN MIGHTY SERVICE	8,150.00	8,150.00	0.00	6,013.81	2,136.19	73.79 %
<u>21.63.61186</u>	SPECIALTY CAMPS SERVICES	52,600.00	52,600.00	5,224.76	37,577.13	15,022.87	71.44 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	2,500.00	2,500.00	152.34	1,607.18	892.82	64.29 %
<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	520.84	6,656.51	1,343.49	83.21 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPP	9,000.00	9,000.00	1,998.41	3,305.08	5,694.92	36.72 %
<u>21.63.62984</u>	CAMP KIDMARIN MIGHTY SUPPLIE	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	979.67	5,047.31	4,952.69	50.47 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	2,600.00	2,600.00	242.06	1,901.54	698.46	73.14 %
Department: 63 - CHILD CARE Total:		637,467.00	649,694.00	95,970.88	547,069.18	102,624.82	84.20 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.61136</u>	OTHER ADVERTISING	2,500.00	2,500.00	0.00	2,173.54	326.46	86.94 %
<u>21.64.61185</u>	SPECIAL EVENT EXPENSE	1,500.00	1,500.00	0.00	906.84	593.16	60.46 %
<u>21.64.62999</u>	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	5.44	-5.44	0.00 %
Department: 64 - EVENTS AND OTHER Total:		4,000.00	4,000.00	0.00	3,085.82	914.18	77.15 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.60000</u>	REGULAR SALARIES	214,404.00	223,836.00	13,682.77	165,626.42	58,209.58	73.99 %
<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	299.82	4,334.97	1,665.03	72.25 %
<u>21.65.60100</u>	RETIREMENT	21,940.00	22,598.00	1,100.16	14,863.22	7,734.78	65.77 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 04/30/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>21.65.60200</u>	BENEFITS	23,804.00	29,519.00	1,675.40	20,552.14	8,966.86	69.62 %
<u>21.65.60203</u>	CASH BACK	13,140.00	13,140.00	657.00	7,592.00	5,548.00	57.78 %
<u>21.65.60220</u>	PAYROLL TAXES	17,936.00	18,537.00	1,116.87	13,570.63	4,966.37	73.21 %
<u>21.65.61000</u>	TRAINING	4,500.00	4,500.00	540.00	2,615.77	1,884.23	58.13 %
<u>21.65.61101</u>	OUTSIDE SERVICES-PROF FEES	750.00	750.00	0.00	6.70	743.30	0.89 %
<u>21.65.61137</u>	FINGERPRINTING	2,500.00	2,500.00	148.00	3,422.50	-922.50	136.90 %
<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	624.12	125.88	83.22 %
<u>21.65.61177</u>	CHG CARDS	90,000.00	90,000.00	7,749.78	88,315.50	1,684.50	98.13 %
<u>21.65.61302</u>	DUES	1,000.00	1,000.00	617.66	802.66	197.34	80.27 %
<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	3,124.94	5,371.16	530.84	91.01 %
<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	961.50	7,880.03	3,119.97	71.64 %
<u>21.65.61705</u>	UTILITIES-TELEPHONE	5,000.00	5,000.00	411.61	3,692.99	1,307.01	73.86 %
<u>21.65.61806</u>	MISC HIRING EXPENSES	0.00	0.00	0.00	500.00	-500.00	0.00 %
<u>21.65.61905</u>	PROMOTION/MARKETING	6,500.00	6,500.00	1.49	4,219.94	2,280.06	64.92 %
<u>21.65.62000</u>	OFFICE SUPPLIES	5,000.00	5,000.00	255.05	4,225.36	774.64	84.51 %
<u>21.65.62003</u>	OFFICE SUPPLIES-POSTAGE	0.00	0.00	0.00	269.61	-269.61	0.00 %
<u>21.65.62004</u>	PROGRAM BROCHURE & MAILING	25,000.00	25,000.00	0.00	21,246.91	3,753.09	84.99 %
<u>21.65.62200</u>	DEPARTMENTAL SUPPLIES	5,000.00	5,000.00	0.00	1,222.55	3,777.45	24.45 %
<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	0.00	232.35	1,767.65	11.62 %
<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	550,008.00	32,342.05	371,187.53	178,820.47	67.49 %
Expense Total:		1,562,090.00	1,591,144.00	148,519.28	1,197,255.73	393,888.27	75.24 %
Fund: 21 - RECREATION Surplus (Deficit):		-51,486.00	-80,540.00	-29,745.53	508,292.58	588,832.58	-631.11 %
Report Surplus (Deficit):		-51,486.00	-80,540.00	-29,745.53	508,292.58	588,832.58	-631.11 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 04/30/2019

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	41,488.90	553,118.97	25,618.97	104.86 %
62 - CULTURE	61,000.00	61,000.00	1,727.90	27,943.78	-33,056.22	45.81 %
63 - CHILD CARE	868,104.00	868,104.00	70,008.45	1,068,827.22	200,723.22	123.12 %
64 - EVENTS AND OTHER	25,000.00	25,000.00	2,446.00	20,011.48	-4,988.52	80.05 %
65 - PROGRAM ADMINISTRATION	29,000.00	29,000.00	3,102.50	35,646.86	6,646.86	122.92 %
Revenue Total:	1,510,604.00	1,510,604.00	118,773.75	1,705,548.31	194,944.31	112.91 %
Expense						
00 - UNDESIGNATED	47,672.00	47,672.00	0.00	47,672.00	0.00	100.00 %
61 - SPORTS	302,070.00	302,070.00	18,366.90	214,018.91	88,051.09	70.85 %
62 - CULTURE	37,700.00	37,700.00	1,839.45	14,222.29	23,477.71	37.72 %
63 - CHILD CARE	637,467.00	649,694.00	95,970.88	547,069.18	102,624.82	84.20 %
64 - EVENTS AND OTHER	4,000.00	4,000.00	0.00	3,085.82	914.18	77.15 %
65 - PROGRAM ADMINISTRATION	533,181.00	550,008.00	32,342.05	371,187.53	178,820.47	67.49 %
Expense Total:	1,562,090.00	1,591,144.00	148,519.28	1,197,255.73	393,888.27	75.24 %
Fund: 21 - RECREATION Surplus (Deficit):	-51,486.00	-80,540.00	-29,745.53	508,292.58	588,832.58	-631.11 %
Report Surplus (Deficit):	-51,486.00	-80,540.00	-29,745.53	508,292.58	588,832.58	-631.11 %