

TOWN OF SAN ANSELMO

Staff Report
June 12, 2019

For the Meeting of June 18, 2019

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 May 31, 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 May 31, 2019, 92% of the fiscal year has elapsed and the Recreation Fund is listed at 124% of projected revenues and 83% 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	1,867,312	124%	1,591,144	1,322,214	83%	545,099	36%
2017-18	1,514,000	1,679,943	111%	1,644,385	1,265,329	77%	414,614	27%
2016-17	1,384,325	1,628,481	118%	1,500,570	1,253,686	84%	374,795	27%
2015-16	1,246,689	1,504,634	121%	1,356,689	1,264,648	93%	239,986	19.2%
2014-15	1,163,485	1,328,163	114%	1,223,485	1,099,013	90%	229,150	19.6%
2013-14	1,107,657	1,267,244	114%	1,207,657	990,170	92%	277,074	25.0%
2012-13	1,010,182	1,076,243	106%	1,010,182	754,532	75%	321,711	31.8%

Respectfully submitted,



Dannielle Mauk
Community Services Director



Budget Report Account Summary

For Fiscal: 2018-2019 Period Ending: 05/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION							
Revenue							
Department: 61 - SPORTS							
21.61.48100	ADULT SPORTS	12,500.00	12,500.00	1,793.00	11,016.00	-1,484.00	88.13 %
21.61.48101	KIDS SPORTS	71,500.00	71,500.00	2,170.00	65,722.50	-5,777.50	91.92 %
21.61.48102	TENNIS	20,500.00	20,500.00	205.00	13,840.00	-6,660.00	67.51 %
21.61.48103	TUMBLING	194,000.00	194,000.00	9,948.30	182,717.25	-11,282.75	94.18 %
21.61.48105	ROOKIE BASEBALL	12,000.00	12,000.00	750.00	9,015.00	-2,985.00	75.13 %
21.61.48106	ROOKIE SOCCER	38,500.00	38,500.00	13,720.00	76,680.00	38,180.00	199.17 %
21.61.48107	ROOKIE BASKETBALL	30,000.00	30,000.00	0.00	46,527.50	16,527.50	155.09 %
21.61.48108	SOFTBALL	18,500.00	18,500.00	475.00	25,904.50	7,404.50	140.02 %
21.61.48110	YOUTH SOCCER	130,000.00	130,000.00	24,514.00	175,271.52	45,271.52	134.82 %
	Department: 61 - SPORTS Total:	527,500.00	527,500.00	53,575.30	606,694.27	79,194.27	115.01 %
Department: 62 - CULTURE							
21.62.48111	ADULT ART & CULTURE	3,000.00	3,000.00	0.00	584.00	-2,416.00	19.47 %
21.62.48112	ADULT CULTURE	19,000.00	19,000.00	780.00	13,207.58	-5,792.42	69.51 %
21.62.48114	KIDS ART & SAFETY	34,000.00	34,000.00	1,571.00	10,806.20	-23,193.80	31.78 %
21.62.48115	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	2,351.00	30,294.78	-30,705.22	49.66 %
Department: 63 - CHILD CARE							
21.63.48119	PARKSIDE	273,604.00	273,604.00	40,097.11	328,472.77	54,868.77	120.05 %
21.63.48120	ROSS VALLEY ART AND MUSIC CAM	0.00	0.00	2,195.00	23,115.00	23,115.00	0.00 %
21.63.48121	AFTER SCHOOL ENRICHMENT	152,000.00	152,000.00	436.00	240,817.75	88,817.75	158.43 %
21.63.48122	KINDERKOOL	26,500.00	26,500.00	454.50	26,280.50	-219.50	99.17 %
21.63.48123	SPECIALTY CAMPS	89,000.00	89,000.00	14,850.00	98,245.95	9,245.95	110.39 %
21.63.48124	CAMP SPORTS	50,000.00	50,000.00	13,372.00	99,764.50	49,764.50	199.53 %
21.63.48125	CAMP KIDMARIN MIGHTY	119,000.00	119,000.00	6,251.15	178,689.26	59,689.26	150.16 %
21.63.48131	ROBSON AFTER SCHOOL PROGRAM	158,000.00	158,000.00	23,742.80	174,840.05	16,840.05	110.66 %
	Department: 63 - CHILD CARE Total:	868,104.00	868,104.00	101,398.56	1,170,225.78	302,121.78	134.80 %
Department: 64 - EVENTS AND OTHER							
21.64.48126	SPECIAL EVENTS	1,000.00	1,000.00	0.00	-412.02	-1,412.02	41.20 %
21.64.48127	ICC FACILITY RENTALS	8,500.00	8,500.00	840.00	11,191.50	2,691.50	131.66 %
21.64.48128	PARK AND FIELD RENTALS	15,500.00	15,500.00	3,088.00	13,160.00	-2,340.00	84.90 %
	Department: 64 - EVENTS AND OTHER Total:	25,000.00	25,000.00	3,928.00	23,939.48	-1,060.52	95.76 %
Department: 65 - PROGRAM ADMINISTRATION							
21.65.48129	MISC FEES	4,000.00	4,000.00	186.00	5,155.00	1,155.00	128.88 %
21.65.48130	ADVERTISING	8,000.00	8,000.00	0.00	10,675.00	2,675.00	133.44 %
21.65.48134	ADMIN REG FEE	0.00	0.00	0.00	20.00	20.00	0.00 %
21.65.48135	ROBSON RENTAL INCOME	8,000.00	8,000.00	0.00	6,497.50	-1,502.50	81.22 %
21.65.48136	BANNER/HUB FEES	9,000.00	9,000.00	325.00	13,810.36	4,810.36	153.45 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	29,000.00	29,000.00	511.00	36,157.86	7,157.86	124.68 %
	Revenue Total:	1,510,604.00	1,510,604.00	161,763.86	1,867,312.17	356,708.17	123.61 %
Expense							
Department: 00 - UNDESIGNATED							
21.00.67999	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							
21.61.61155	ADULT SPORTS CONTRACT SERV	3,500.00	3,500.00	0.00	2,232.84	-1,267.16	63.80 %
21.61.61160	BASEBALL EXPENSES	1,500.00	1,500.00	1,120.00	1,120.00	380.00	74.67 %
21.61.61161	BASKETBALL EXPENSES	9,000.00	9,000.00	100.00	8,852.16	-147.84	98.36 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 05/31/2019

		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	4,270.00	13,886.35	16,113.65	46.29 %
<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	14,582.04	98,989.95	23,230.05	80.99 %
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	50,000.00	50,000.00	1,075.00	33,876.26	16,123.74	67.75 %
<u>21.61.62960</u>	BASEBALL SUPPLIES	2,500.00	2,500.00	0.00	5,245.56	-2,745.56	209.82 %
<u>21.61.62961</u>	BASKETBALL SUPPLIES	5,500.00	5,500.00	1,348.18	4,569.92	930.08	83.09 %
<u>21.61.62962</u>	KIDS SPORTS SUPPLIES	5,850.00	5,850.00	2,246.51	4,344.38	1,505.62	74.26 %
<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	487.27	9,545.62	-1,545.62	119.32 %
<u>21.61.62966</u>	TENNIS SUPPLIES	750.00	750.00	0.00	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	0.00	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	216.95	216.95	283.05	43.39 %
Department: 61 - SPORTS Total:		302,070.00	302,070.00	25,445.95	239,464.86	62,605.14	79.27 %
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	60.00	5,598.44	5,801.56	49.11 %
<u>21.62.61174</u>	KIDS ART & SAFETY SERVICES	20,000.00	20,000.00	257.75	5,330.85	14,669.15	26.65 %
<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	317.75	14,540.04	23,159.96	38.57 %
Department: 63 - CHILD CARE							
<u>21.63.60000</u>	REGULAR SALARIES	117,062.00	122,574.00	10,001.24	114,424.48	8,149.52	93.35 %
<u>21.63.60001</u>	TEMP - PARKSIDE PRESCHOOL	97,000.00	99,910.00	1,135.35	20,768.79	79,141.21	20.79 %
<u>21.63.60002</u>	TEMP - ROBSON AFTER CARE	86,000.00	88,580.00	13,775.73	145,574.87	-56,994.87	164.34 %
<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	1,647.75	17,004.01	-3,839.01	129.16 %
<u>21.63.60200</u>	BENEFITS	54,310.00	54,310.00	4,379.34	52,910.06	1,399.94	97.42 %
<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	1,905.77	21,510.16	2,323.84	90.25 %
<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	574.97	6,462.13	1,037.87	86.16 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENTSERVI	91,200.00	91,200.00	0.00	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	520.00	6,533.81	1,616.19	80.17 %
<u>21.63.61186</u>	SPECIALTY CAMPS SERVICES	52,600.00	52,600.00	0.00	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	1,759.52	740.48	70.38 %
<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	604.33	7,260.84	739.16	90.76 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPP	9,000.00	9,000.00	18.21	3,323.29	5,676.71	36.93 %
<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	632.75	5,680.06	4,319.94	56.80 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	2,600.00	2,600.00	0.00	1,901.54	698.46	73.14 %
Department: 63 - CHILD CARE Total:		637,467.00	649,694.00	35,347.78	582,416.96	67,277.04	89.64 %
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	-244.00	662.84	837.16	44.19 %
<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	-244.00	2,841.82	1,158.18	71.05 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.60000</u>	REGULAR SALARIES	214,404.00	223,836.00	15,796.23	181,422.65	42,413.35	81.05 %
<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	1,019.37	5,354.34	645.66	89.24 %
<u>21.65.60100</u>	RETIREMENT	21,940.00	22,598.00	1,360.92	16,224.14	6,373.86	71.79 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 05/31/2019

		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	1,739.13	22,291.27	7,227.73	75.51 %
<u>21.65.60203</u>	CASH BACK	13,140.00	13,140.00	657.00	8,249.00	4,891.00	62.78 %
<u>21.65.60220</u>	PAYROLL TAXES	17,936.00	18,537.00	1,333.59	14,904.22	3,632.78	80.40 %
<u>21.65.61000</u>	TRAINING	4,500.00	4,500.00	139.56	2,755.33	1,744.67	61.23 %
<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	203.50	3,626.00	-1,126.00	145.04 %
<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	9,628.00	97,943.50	-7,943.50	108.83 %
<u>21.65.61302</u>	DUES	1,000.00	1,000.00	0.00	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	356.60	5,727.76	174.24	97.05 %
<u>21.65.61506</u>	BLDG. MAINT-OTHER	5,000.00	5,000.00	1,455.18	1,455.18	3,544.82	29.10 %
<u>21.65.61701</u>	UTILITIES-ELECTRICITY	11,000.00	11,000.00	844.77	8,724.80	2,275.20	79.32 %
<u>21.65.61705</u>	UTILITIES-TELEPHONE	5,000.00	5,000.00	198.03	3,891.02	1,108.98	77.82 %
<u>21.65.61806</u>	MISC HIRING EXPENSES	0.00	0.00	36.35	536.35	-536.35	0.00 %
<u>21.65.61905</u>	PROMOTION/MARKETING	6,500.00	6,500.00	935.00	5,154.94	1,345.06	79.31 %
<u>21.65.62000</u>	OFFICE SUPPLIES	5,000.00	5,000.00	-112.06	4,113.30	886.70	82.27 %
<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	444.37	1,666.92	3,333.08	33.34 %
<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	28,054.89	28,054.89	21,945.11	56.11 %
Department: 65 - PROGRAM ADMINISTRATION Total:		533,181.00	550,008.00	64,090.43	435,277.96	114,730.04	79.14 %
Expense Total:		1,562,090.00	1,591,144.00	124,957.91	1,322,213.64	268,930.36	83.10 %
Fund: 21 - RECREATION Surplus (Deficit):		-51,486.00	-80,540.00	36,805.95	545,098.53	625,638.53	-676.80 %
Report Surplus (Deficit):		-51,486.00	-80,540.00	36,805.95	545,098.53	625,638.53	-676.80 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 05/31/2019

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	53,575.30	606,694.27	79,194.27	115.01 %
62 - CULTURE	61,000.00	61,000.00	2,351.00	30,294.78	-30,705.22	49.66 %
63 - CHILD CARE	868,104.00	868,104.00	101,398.56	1,170,225.78	302,121.78	134.80 %
64 - EVENTS AND OTHER	25,000.00	25,000.00	3,928.00	23,939.48	-1,060.52	95.76 %
65 - PROGRAM ADMINISTRATION	29,000.00	29,000.00	511.00	36,157.86	7,157.86	124.68 %
Revenue Total:	1,510,604.00	1,510,604.00	161,763.86	1,867,312.17	356,708.17	123.61 %
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	25,445.95	239,464.86	62,605.14	79.27 %
62 - CULTURE	37,700.00	37,700.00	317.75	14,540.04	23,159.96	38.57 %
63 - CHILD CARE	637,467.00	649,694.00	35,347.78	582,416.96	67,277.04	89.64 %
64 - EVENTS AND OTHER	4,000.00	4,000.00	-244.00	2,841.82	1,158.18	71.05 %
65 - PROGRAM ADMINISTRATION	533,181.00	550,008.00	64,090.43	435,277.96	114,730.04	79.14 %
Expense Total:	1,562,090.00	1,591,144.00	124,957.91	1,322,213.64	268,930.36	83.10 %
Fund: 21 - RECREATION Surplus (Deficit):	-51,486.00	-80,540.00	36,805.95	545,098.53	625,638.53	-676.80 %
Report Surplus (Deficit):	-51,486.00	-80,540.00	36,805.95	545,098.53	625,638.53	-676.80 %