

TOWN OF SAN ANSELMO
Staff Report
October 7, 2014

For the Meeting of October 14, 2014

TO: Town Council
FROM: David P. Donery, Community Services Director
SUBJECT: Financial Report on Recreation Fund

RECOMMENDATION

That Council approve the Recreation Fund Revenue and Expenditure Report for the period ending September 30, 2014.

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 September 30, 2014, 25% of the fiscal year has elapsed and the Recreation Fund is at 28% of projected revenues and 25% of projected expenditures.

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

FY	Revenue			Expenditures			Rev Over/(Under) Exp	
	Budget	Actual	%	Budget	Actual	%	\$\$	%
2014-15	1,163,485	324,796	28%	1,163,485	286,448	25%	38,848	3.3%
2013-14	1,107,657	403,516	36%	1,107,657	255,248	23%	148,268	13.3%
2012-13	1,010,182	344,872	34%	1,010,182	182,521	18%	162,351	16.0%
2011-12	988,215	322,343	33%	988,215	229,716	23%	92,627	9.3%
2010-11	968,525	296,207	31%	968,525	245,107	25%	51,100	5.3%

Respectfully submitted,



David P. Donery
Community Services Director

Budget Report

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Group Summary

SubCategory...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION						
Department: 61 - SPORTS						
480 - FEES FOR SERVICES	424,500.00	424,500.00	18,123.00	155,306.50	-269,193.50	36.59 %
611 - OUTSIDE SERVICES	214,125.00	214,125.00	9,725.00	38,559.73	175,565.27	18.01 %
629 - MISCELLANEOUS	45,250.00	45,250.00	13,496.39	16,029.21	29,220.79	35.42 %
Department: 61 - SPORTS Surplus (Deficit):	165,125.00	165,125.00	-5,098.39	100,717.56	-64,407.44	60.99 %
Department: 62 - CULTURE						
480 - FEES FOR SERVICES	45,750.00	45,750.00	1,746.58	3,820.58	-41,929.42	8.35 %
611 - OUTSIDE SERVICES	27,650.00	27,650.00	319.20	720.20	26,929.80	2.60 %
629 - MISCELLANEOUS	350.00	350.00	0.00	0.00	350.00	0.00 %
Department: 62 - CULTURE Surplus (Deficit):	17,750.00	17,750.00	1,427.38	3,100.38	-14,649.62	17.47 %
Department: 63 - CHILD CARE						
480 - FEES FOR SERVICES	651,535.00	651,535.00	38,070.05	157,199.88	-494,335.12	24.13 %
600 - SALARIES AND WAGES	221,159.00	221,159.00	19,042.31	75,117.92	146,041.08	33.97 %
601 - RETIREMENT	13,055.00	13,055.00	1,750.90	5,610.04	7,444.96	42.97 %
602 - EMPLOYEE BENEFITS	50,204.00	50,204.00	4,422.02	16,519.02	33,684.98	32.90 %
611 - OUTSIDE SERVICES	150,019.00	150,019.00	1,375.59	41,120.51	108,898.49	27.41 %
629 - MISCELLANEOUS	19,650.00	19,650.00	2,852.47	3,183.93	16,466.07	16.20 %
Department: 63 - CHILD CARE Surplus (Deficit):	197,448.00	197,448.00	8,626.76	15,648.46	-181,799.54	7.93 %
Department: 64 - EVENTS AND OTHER						
480 - FEES FOR SERVICES	16,200.00	16,200.00	2,118.68	6,110.53	-10,089.47	37.72 %
611 - OUTSIDE SERVICES	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
629 - MISCELLANEOUS	2,500.00	2,500.00	9.99	9.99	2,490.01	0.40 %
Department: 64 - EVENTS AND OTHER Surplus (Deficit):	12,500.00	12,500.00	2,108.69	6,100.54	-6,399.46	48.80 %
Department: 65 - PROGRAM ADMINISTRATION						
480 - FEES FOR SERVICES	25,500.00	25,500.00	1,414.00	2,359.00	-23,141.00	9.25 %
600 - SALARIES AND WAGES	190,065.00	190,065.00	16,716.93	48,666.58	141,398.42	25.61 %
601 - RETIREMENT	27,417.00	27,417.00	2,365.62	7,096.85	20,320.15	25.88 %
602 - EMPLOYEE BENEFITS	59,051.00	59,051.00	4,997.94	17,108.16	41,942.84	28.97 %
610 - TRAINING	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
611 - OUTSIDE SERVICES	55,500.00	55,500.00	2,373.62	6,427.43	49,072.57	11.58 %
613 - PUBLICATION / DUES	1,250.00	1,250.00	0.00	0.00	1,250.00	0.00 %
614 - MAINTENANCE	6,000.00	6,000.00	332.67	876.96	5,123.04	14.62 %
615 - BUILDING MAINTENANCE	8,750.00	8,750.00	0.00	0.00	8,750.00	0.00 %
616 - VEHICLE MAINTENANCE	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
617 - UTILITIES	11,000.00	11,000.00	924.44	994.40	10,005.60	9.04 %
619 - MISCELLANEOUS	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
620 - OFFICE SUPPLIES	33,040.00	33,040.00	751.32	8,032.18	25,007.82	24.31 %
622 - DEPARTMENT SUPPLIES	6,250.00	6,250.00	213.27	375.36	5,874.64	6.01 %
629 - MISCELLANEOUS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
Department: 65 - PROGRAM ADMINISTRATION Surplus (Deficit):	-392,823.00	-392,823.00	-27,261.81	-87,218.92	305,604.08	22.20 %
Fund: 21 - RECREATION Surplus (Deficit):	0.00	0.00	-20,197.37	38,348.02	38,348.02	0.00 %
Report Surplus (Deficit):	0.00	0.00	-20,197.37	38,348.02	38,348.02	0.00 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
21 - RECREATION	0.00	0.00	-20,197.37	38,348.02	38,348.02
Report Surplus (Deficit):	0.00	0.00	-20,197.37	38,348.02	38,348.02