

TOWN OF SAN ANSELMO

Staff Report
April 14, 2017

For the Meeting of April 18, 2017

TO: Parks & Recreation Commission
FROM: David P. Donery, 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 March 31, 2017.

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

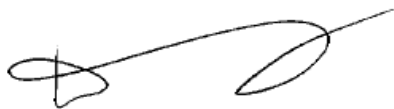
As of March 31, 2017, 75% of the fiscal year has elapsed and the Recreation Fund is listed at 101% of projected revenues and 68% of projected expenditures.

As noted during previous Commission meetings, \$110,000 was set-aside in the current year's budget for facility renovations that will not take place during this fiscal year. This money will return to the Recreation Fund Balance t the end of the 2016/17 fiscal year for future use.

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

FY	Revenue			Expenditures			Rev Over/(Under) Exp	
	Budget	Actual	%	Budget	Actual	%	\$\$	%
2016-17	1,384,325	1,401,167	101%	1,500,570	1,023,908	68%	377,259	27.3%
2015-16	1,246,689	1,250,450	100%	1,356,689	1,068,959	79%	181,492	14.6%
2014-15	1,163,485	1,006,843	87%	1,223,485	875,807	72%	131,036	11.2%
2013-14	1,107,657	924,961	84%	1,207,657	743,249	62%	181,712	16.4%
2012-13	1,010,182	790,072	78%	1,010,182	610,455	60%	181,627	17.9%
2011-12	988,215	713,811	72%	988,215	674,538	68%	39,273	3.9%
2010-11	968,525	728,370	75%	968,525	702,746	73%	25,624	2.6%

Respectfully submitted,



David P. Donery
Community Services Director



Town of San Anselmo

Budget Report

Account Summary

For Fiscal: 2016-2017 Period Ending: 03/31/2017

		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	751.00	12,420.50	-79.50	99.36 %
21.61.48101	KIDS SPORTS	64,500.00	64,500.00	17,175.00	60,908.00	-3,592.00	94.43 %
21.61.48102	TENNIS	19,500.00	19,500.00	4,627.50	20,253.50	753.50	103.86 %
21.61.48103	TUMBLING	204,000.00	204,000.00	27,926.00	168,174.85	-35,825.15	82.44 %
21.61.48105	ROOKIE BASEBALL	16,500.00	16,500.00	621.65	9,019.65	-7,480.35	54.66 %
21.61.48106	ROOKIE SOCCER	35,500.00	35,500.00	3,150.00	36,050.00	550.00	101.55 %
21.61.48107	ROOKIE BASKETBALL	24,500.00	24,500.00	0.00	28,987.25	4,487.25	118.32 %
21.61.48108	SOFTBALL	16,500.00	16,500.00	1,916.00	16,114.00	-386.00	97.66 %
21.61.48110	YOUTH SOCCER	90,500.00	90,500.00	7,734.00	132,961.00	42,461.00	146.92 %
	Department: 61 - SPORTS Total:	484,000.00	484,000.00	63,901.15	484,888.75	888.75	100.18 %
Department: 62 - CULTURE							
21.62.48111	ADULT ART & SAFETY	10,404.00	10,404.00	-151.00	3,075.60	-7,328.40	29.56 %
21.62.48112	ADULT CULTURE	14,753.00	14,753.00	3,495.00	16,468.06	1,715.06	111.63 %
21.62.48114	KIDS ART & SAFETY	0.00	0.00	4,270.00	27,351.70	27,351.70	0.00 %
21.62.48115	KIDS CULTURE	3,143.00	3,143.00	2,989.00	11,909.00	8,766.00	378.91 %
	Department: 62 - CULTURE Total:	28,300.00	28,300.00	10,603.00	58,804.36	30,504.36	207.79 %
Department: 63 - CHILD CARE							
21.63.48119	PARKSIDE	240,000.00	240,000.00	66,409.72	225,581.28	-14,418.72	93.99 %
21.63.48120	ROSS VALLEY ART AND MUSIC CAMPS	15,900.00	15,900.00	0.00	0.00	-15,900.00	0.00 %
21.63.48121	AFTER SCHOOL ENRICHMENT	140,500.00	140,500.00	28,665.00	157,996.75	17,496.75	112.45 %
21.63.48122	KINDERKOOL	31,830.00	31,830.00	21,704.25	21,609.25	-10,220.75	67.89 %
21.63.48123	SPECIALTY CAMPS	71,000.00	71,000.00	29,017.00	87,950.00	16,950.00	123.87 %
21.63.48124	CAMP SPORTS	80,000.00	80,000.00	10,859.00	42,026.00	-37,974.00	52.53 %
21.63.48125	DAY CAMPS	99,295.00	99,295.00	94,303.25	139,457.75	40,162.75	140.45 %
21.63.48131	ROBSON AFTER SCHOOL PROGRAM	142,500.00	142,500.00	32,004.25	129,905.21	-12,594.79	91.16 %
	Department: 63 - CHILD CARE Total:	821,025.00	821,025.00	282,962.47	804,526.24	-16,498.76	97.99 %
Department: 64 - EVENTS AND OTHER							
21.64.48126	SPECIAL EVENTS	0.00	0.00	1,125.00	8,510.00	8,510.00	0.00 %
21.64.48127	ICC FACILITY RENTALS	8,500.00	8,500.00	0.00	0.00	-8,500.00	0.00 %
21.64.48128	PARK AND FIELD RENTALS	15,500.00	15,500.00	3,167.50	12,024.50	-3,475.50	77.58 %
	Department: 64 - EVENTS AND OTHER Total:	24,000.00	24,000.00	4,292.50	20,534.50	-3,465.50	85.56 %
Department: 65 - PROGRAM ADMINISTRATION							
21.65.48129	MISC FEES	4,000.00	4,000.00	2,252.78	17,651.98	13,651.98	441.30 %
21.65.48130	ADVERTISING	7,500.00	7,500.00	850.00	6,531.00	-969.00	87.08 %
21.65.48133	NON RESIDENT FEE	0.00	0.00	0.00	60.00	60.00	0.00 %
21.65.48134	ADMIN REG FEE	0.00	0.00	0.00	-349.62	-349.62	0.00 %
21.65.48135	ROBSON RENTAL INCOME	6,500.00	6,500.00	4,360.00	8,520.00	2,020.00	131.08 %
21.65.48136	BANNER/HUB FEES	9,000.00	9,000.00	0.00	0.00	-9,000.00	0.00 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	27,000.00	27,000.00	7,462.78	32,413.36	5,413.36	120.05 %
	Revenue Total:	1,384,325.00	1,384,325.00	369,221.90	1,401,167.21	16,842.21	101.22 %
Expense							
Department: 00 - UNDESIGNATED							
21.00.67999	TRANSFERS OUT	33,371.00	33,371.00	0.00	33,371.00	0.00	100.00 %
	Department: 00 - UNDESIGNATED Total:	33,371.00	33,371.00	0.00	33,371.00	0.00	100.00 %
Department: 61 - SPORTS							
21.61.61155	ADULT SPORTS CONTRACT SERV	3,540.00	3,540.00	152.40	2,612.40	927.60	73.80 %
21.61.61160	BASEBALL EXPENSES	1,450.00	1,450.00	0.00	355.00	1,095.00	24.48 %

Budget Report

For Fiscal: 2016-2017 Period Ending: 03/31/2017

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
21.61.61161	BASKETBALL EXPENSES	7,800.00	7,800.00	5,384.80	6,664.80	1,135.20	85.45 %
21.61.61162	KIDS SPORTS SERVICES	36,500.00	36,500.00	0.00	10,886.74	25,613.26	29.83 %
21.61.61164	SOCCER SERVICES	9,500.00	9,500.00	0.00	0.00	9,500.00	0.00 %
21.61.61165	SOFTBALL SERVICES	9,900.00	9,900.00	0.00	0.00	9,900.00	0.00 %
21.61.61166	TENNIS SERVICES	12,850.00	12,850.00	0.00	12,891.00	-41.00	100.32 %
21.61.61167	TUMBLING SERVICES	128,520.00	128,520.00	10,522.74	81,594.16	46,925.84	63.49 %
21.61.61169	YOUTH SOCCER SERVICES	34,500.00	34,500.00	300.00	49,034.52	-14,534.52	142.13 %
21.61.62960	BASEBALL SUPPLIES	3,400.00	3,400.00	1,560.07	2,016.75	1,383.25	59.32 %
21.61.62961	BASKETBALL SUPPLIES	3,500.00	3,500.00	10.21	3,507.03	-7.03	100.20 %
21.61.62962	KIDS SPORTS SUPPLIES	5,850.00	5,850.00	0.00	2,791.17	3,058.83	47.71 %
21.61.62964	SOCCER SUPPLIES	7,500.00	7,500.00	0.00	6,280.28	1,219.72	83.74 %
21.61.62965	SOFTBALL SUPPLIES	4,850.00	4,850.00	3,437.88	10,309.89	-5,459.89	212.58 %
21.61.62966	TENNIS SUPPLIES	750.00	750.00	0.00	473.56	276.44	63.14 %
21.61.62967	TUMBLING SUPPLIES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
21.61.62969	YOUTH SOCCER SUPPLIES	21,000.00	21,000.00	543.40	25,880.64	-4,880.64	123.24 %
21.61.62983	CAMP SPORTS SUPPLIES	1,250.00	1,250.00	0.00	1,362.52	-112.52	109.00 %
21.61.62989	ADULT SPORTS SUPPLIES	1,150.00	1,150.00	-34.56	731.30	418.70	63.59 %
Department: 61 - SPORTS Total:		295,310.00	295,310.00	21,876.94	217,391.76	77,918.24	73.61 %
Department: 62 - CULTURE							
21.62.61170	ADULT ART & SAFETY SERVICES	6,242.00	6,242.00	441.00	1,024.40	5,217.60	16.41 %
21.62.61171	ADULT CULTURE SERVICES	9,604.00	9,604.00	1,149.80	6,829.60	2,774.40	71.11 %
21.62.61174	KIDS ART & SAFETY SERVICES	0.00	0.00	3,330.00	15,332.45	-15,332.45	0.00 %
21.62.61175	KIDS CULTURE SERVICES	1,886.00	1,886.00	4,688.20	6,140.95	-4,254.95	325.61 %
21.62.62971	ADULT CULTURE SUPPLIES	0.00	0.00	0.00	396.46	-396.46	0.00 %
Department: 62 - CULTURE Total:		17,732.00	17,732.00	9,609.00	29,723.86	-11,991.86	167.63 %
Department: 63 - CHILD CARE							
21.63.60000	REGULAR SALARIES	88,343.00	88,343.00	8,369.86	79,271.79	9,071.21	89.73 %
21.63.60001	HOURLY HELP	0.00	0.00	0.00	9,847.04	-9,847.04	0.00 %
21.63.60002	TEMP SALARIES	165,250.00	165,250.00	13,190.58	124,057.55	41,192.45	75.07 %
21.63.60020	OVERTIME	0.00	0.00	0.00	302.94	-302.94	0.00 %
21.63.60100	RETIREMENT	9,193.00	9,193.00	1,160.75	10,497.87	-1,304.87	114.19 %
21.63.60200	BENEFITS	32,395.00	32,395.00	3,720.51	30,507.66	1,887.34	94.17 %
21.63.60203	CASH BACK	4,380.00	4,380.00	0.00	1,825.00	2,555.00	41.67 %
21.63.60220	PAYROLL TAXES	19,400.00	19,400.00	1,623.76	16,233.06	3,166.94	83.68 %
21.63.61178	KINDERKOOOL: CONTRACT SERV	24,400.00	24,400.00	0.00	360.00	24,040.00	1.48 %
21.63.61179	PARKSIDE SERVICES	6,750.00	6,750.00	356.00	1,459.64	5,290.36	21.62 %
21.63.61180	AFTER SCHOOL ENRICHMENT CONTR...	91,325.00	91,325.00	0.00	34,769.55	56,555.45	38.07 %
21.63.61182	ART AND MUSIC CAMP CONTRACT SE...	9,540.00	9,540.00	0.00	0.00	9,540.00	0.00 %
21.63.61183	CAMP SPORTS SERVICES	56,000.00	56,000.00	0.00	30,888.20	25,111.80	55.16 %
21.63.61184	DAY CAMPS SERVICES	5,800.00	5,800.00	275.00	2,918.02	2,881.98	50.31 %
21.63.61186	SPECIALTY CAMPS - EXPENSES	44,500.00	44,500.00	3,719.06	30,377.10	14,122.90	68.26 %
21.63.61187	ROBSON AFTER SCHOOL SERVICES	3,040.00	3,040.00	156.83	1,166.55	1,873.45	38.37 %
21.63.62978	KINDERKOOOL: SUPPLIES	1,900.00	1,900.00	0.00	0.00	1,900.00	0.00 %
21.63.62979	PARKSIDE SUPPLIES	10,500.00	10,500.00	1,748.92	11,921.90	-1,421.90	113.54 %
21.63.62980	AFTER SCHOOL ENRICHMENT SUPPLI...	2,500.00	2,500.00	0.00	2,541.05	-41.05	101.64 %
21.63.62984	DAY CAMPS SUPPLIES	4,800.00	4,800.00	0.00	1,072.83	3,727.17	22.35 %
21.63.62987	ROBSON AFTER SCHOOL SUPPLIES	6,650.00	6,650.00	552.39	4,571.19	2,078.81	68.74 %
21.63.62990	SPECIALTY CAMP SUPPLIES	2,600.00	2,600.00	409.56	1,304.57	1,295.43	50.18 %
Department: 63 - CHILD CARE Total:		589,266.00	589,266.00	35,283.22	395,893.51	193,372.49	67.18 %
Department: 64 - EVENTS AND OTHER							
21.64.61136	OTHER ADVERTISING	0.00	0.00	0.00	1,695.00	-1,695.00	0.00 %
21.64.61185	SPECIAL EVENT EXPENSE	0.00	0.00	0.00	3,493.46	-3,493.46	0.00 %
21.64.62999	MISCELLANEOUS EXPENSE	0.00	0.00	15.21	754.23	-754.23	0.00 %
Department: 64 - EVENTS AND OTHER Total:		0.00	0.00	15.21	5,942.69	-5,942.69	0.00 %
Department: 65 - PROGRAM ADMINISTRATION							
21.65.60000	REGULAR SALARIES	201,324.00	201,324.00	17,456.31	154,957.47	46,366.53	76.97 %
21.65.60002	TEMP SALARIES	7,280.00	7,280.00	0.00	0.00	7,280.00	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
21.65.60020	OVERTIME	5,000.00	5,000.00	968.91	7,244.43	-2,244.43	144.89 %
21.65.60024	LEAVE BUYOUT	1,550.00	1,550.00	0.00	0.00	1,550.00	0.00 %
21.65.60100	RETIREMENT	19,563.00	19,563.00	1,665.68	14,876.52	4,686.48	76.04 %
21.65.60200	BENEFITS	30,477.00	30,477.00	3,255.56	32,450.02	-1,973.02	106.47 %
21.65.60203	CASH BACK	13,140.00	13,140.00	1,095.00	9,855.00	3,285.00	75.00 %
21.65.60220	PAYROLL TAXES	15,957.00	15,957.00	1,466.42	13,073.74	2,883.26	81.93 %
21.65.61000	TRAINING	3,500.00	3,500.00	728.05	1,278.05	2,221.95	36.52 %
21.65.61101	OUTSIDE SERVICES-PROF FEES	750.00	750.00	0.00	0.00	750.00	0.00 %
21.65.61137	FINGERPRINTING	2,500.00	2,500.00	37.00	1,776.00	724.00	71.04 %
21.65.61149	FACILITY RENTAL	500.00	500.00	0.00	0.00	500.00	0.00 %
21.65.61150	OUTSIDE SERVICES -OTHER	750.00	750.00	276.06	550.54	199.46	73.41 %
21.65.61177	CHG CARDS	78,500.00	78,500.00	20,922.54	63,944.93	14,555.07	81.46 %
21.65.61302	DUES	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
21.65.61403	MAINTENANCE-COMPUTERS	1,500.00	1,500.00	0.00	109.99	1,390.01	7.33 %
21.65.61414	IFF EQUIP MAINT	4,500.00	4,500.00	397.83	4,160.31	339.69	92.45 %
21.65.61506	BLDG. MAINT-OTHER	4,500.00	4,500.00	89.20	119.78	4,380.22	2.66 %
21.65.61701	UTILITIES-ELECTRICITY	7,500.00	7,500.00	977.68	7,269.85	230.15	96.93 %
21.65.61705	UTILITIES-TELEPHONE	3,750.00	3,750.00	87.81	2,112.43	1,637.57	56.33 %
21.65.61905	PROMOTION/MARKETING	7,500.00	7,500.00	550.00	1,175.82	6,324.18	15.68 %
21.65.62000	OFFICE SUPPLIES	5,000.00	5,000.00	334.92	2,395.71	2,604.29	47.91 %
21.65.62003	OFFICE SUPPLIES-POSTAGE	1,000.00	1,000.00	0.00	43.90	956.10	4.39 %
21.65.62004	PROGRAM BROCHURE & MAILING	26,000.00	26,000.00	0.00	23,652.24	2,347.76	90.97 %
21.65.62005	POSTAGE METER LEASE & SUP.	250.00	250.00	0.00	0.00	250.00	0.00 %
21.65.62200	DEPARTMENTAL SUPPLIES	7,500.00	7,500.00	0.00	538.45	6,961.55	7.18 %
21.65.62203	VOLUNTEER REC SUPPLIES	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
21.65.62988	VEHICLE-OIL/TIRES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
21.65.63018	FURNITURE	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
21.65.63100	CAPITAL OUTLAY - CONSTRUCTION	110,000.00	110,000.00	0.00	0.00	110,000.00	0.00 %
Department: 65 - PROGRAM ADMINISTRATION Total:		564,891.00	564,891.00	50,308.97	341,585.18	223,305.82	60.47 %
Expense Total:		1,500,570.00	1,500,570.00	117,093.34	1,023,908.00	476,662.00	68.23 %
Fund: 21 - RECREATION Surplus (Deficit):		-116,245.00	-116,245.00	252,128.56	377,259.21	493,504.21	-324.54 %
Report Surplus (Deficit):		-116,245.00	-116,245.00	252,128.56	377,259.21	493,504.21	-324.54 %

Group Summary

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION						
Revenue						
61 - SPORTS	484,000.00	484,000.00	63,901.15	484,888.75	888.75	100.18 %
62 - CULTURE	28,300.00	28,300.00	10,603.00	58,804.36	30,504.36	207.79 %
63 - CHILD CARE	821,025.00	821,025.00	282,962.47	804,526.24	-16,498.76	97.99 %
64 - EVENTS AND OTHER	24,000.00	24,000.00	4,292.50	20,534.50	-3,465.50	85.56 %
65 - PROGRAM ADMINISTRATION	27,000.00	27,000.00	7,462.78	32,413.36	5,413.36	120.05 %
Revenue Total:	1,384,325.00	1,384,325.00	369,221.90	1,401,167.21	16,842.21	101.22 %
Expense						
00 - UNDESIGNATED	33,371.00	33,371.00	0.00	33,371.00	0.00	100.00 %
61 - SPORTS	295,310.00	295,310.00	21,876.94	217,391.76	77,918.24	73.61 %
62 - CULTURE	17,732.00	17,732.00	9,609.00	29,723.86	-11,991.86	167.63 %
63 - CHILD CARE	589,266.00	589,266.00	35,283.22	395,893.51	193,372.49	67.18 %
64 - EVENTS AND OTHER	0.00	0.00	15.21	5,942.69	-5,942.69	0.00 %
65 - PROGRAM ADMINISTRATION	564,891.00	564,891.00	50,308.97	341,585.18	223,305.82	60.47 %
Expense Total:	1,500,570.00	1,500,570.00	117,093.34	1,023,908.00	476,662.00	68.23 %
Fund: 21 - RECREATION Surplus (Deficit):	-116,245.00	-116,245.00	252,128.56	377,259.21	493,504.21	-324.54 %
Report Surplus (Deficit):	-116,245.00	-116,245.00	252,128.56	377,259.21	493,504.21	-324.54 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
21 - RECREATION	-116,245.00	-116,245.00	252,128.56	377,259.21	493,504.21
Report Surplus (Deficit):	-116,245.00	-116,245.00	252,128.56	377,259.21	493,504.21