

TOWN OF SAN ANSELMO

Staff Report
April 12, 2018

For the Meeting of April 17, 2018

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 March 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 through facility rentals and administrative fees.

DISCUSSION

As of March 31, 2018, 75% of the fiscal year has elapsed and the Recreation Fund is listed at 93% of projected revenues and 63% of projected expenditures.

As noted during previous Commission meetings, \$110,000 was set-aside in the current year's budget for facility renovations.

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

FY	Revenue			Expenditures			Rev Over/(Under) Exp	
	Budget	Actual	%	Budget	Actual	%	\$\$	%
2017-18	1,514,000	1,402,029	93%	1,644,385	1,037,903	63%	364,126	24%
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%

Respectfully submitted,



Dannielle Mauk
Community Services Director

Attachment 1: Revenue & Expenditure Report FY 2017-18: Recreation Fund as of 03/31/2018



Budget Report Account Summary

For Fiscal: 2017-2018 Period Ending: 03/31/2018

		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	1,577.00	9,804.00	-2,696.00	78.43 %
<u>21.61.48101</u>	KIDS SPORTS	67,500.00	67,500.00	14,089.50	66,090.00	-1,410.00	97.91 %
<u>21.61.48102</u>	TENNIS	20,500.00	20,500.00	3,513.00	14,742.00	-5,758.00	71.91 %
<u>21.61.48103</u>	TUMBLING	204,000.00	204,000.00	18,803.10	149,618.01	-54,381.99	73.34 %
<u>21.61.48105</u>	ROOKIE BASEBALL	12,000.00	12,000.00	870.00	11,480.00	-520.00	95.67 %
<u>21.61.48106</u>	ROOKIE SOCCER	38,500.00	38,500.00	4,540.00	39,832.50	1,332.50	103.46 %
<u>21.61.48107</u>	ROOKIE BASKETBALL	24,500.00	24,500.00	0.00	37,835.00	13,335.00	154.43 %
<u>21.61.48108</u>	SOFTBALL	16,000.00	16,000.00	745.00	20,648.00	4,648.00	129.05 %
<u>21.61.48110</u>	YOUTH SOCCER	135,000.00	135,000.00	7,450.00	130,087.50	-4,912.50	96.36 %
	Department: 61 - SPORTS Total:	530,500.00	530,500.00	51,587.60	480,137.01	-50,362.99	90.51 %
Department: 62 - CULTURE							
<u>21.62.48111</u>	ADULT ART & SAFETY	6,000.00	6,000.00	0.00	1,121.00	-4,879.00	18.68 %
<u>21.62.48112</u>	ADULT CULTURE	16,500.00	16,500.00	2,749.47	16,353.47	-146.53	99.11 %
<u>21.62.48114</u>	KIDS ART & SAFETY	28,500.00	28,500.00	5,878.00	33,052.25	4,552.25	115.97 %
<u>21.62.48115</u>	KIDS CULTURE	10,000.00	10,000.00	-205.00	3,841.00	-6,159.00	38.41 %
	Department: 62 - CULTURE Total:	61,000.00	61,000.00	8,422.47	54,367.72	-6,632.28	89.13 %
Department: 63 - CHILD CARE							
<u>21.63.48119</u>	PARKSIDE	250,000.00	250,000.00	66,662.17	231,223.54	-18,776.46	92.49 %
<u>21.63.48120</u>	ROSS VALLEY ART AND MUSIC CAM	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
<u>21.63.48121</u>	AFTER SCHOOL ENRICHMENT	152,000.00	152,000.00	23,600.75	144,523.75	-7,476.25	95.08 %
<u>21.63.48122</u>	KINDERKOOOL	26,500.00	26,500.00	21,032.00	21,032.00	-5,468.00	79.37 %
<u>21.63.48123</u>	SPECIALTY CAMPS	95,000.00	95,000.00	41,059.50	99,881.50	4,881.50	105.14 %
<u>21.63.48124</u>	CAMP SPORTS	65,000.00	65,000.00	14,289.00	62,600.00	-2,400.00	96.31 %
<u>21.63.48125</u>	DAY CAMPS	120,000.00	120,000.00	73,375.50	118,487.25	-1,512.75	98.74 %
<u>21.63.48131</u>	ROBSON AFTER SCHOOL PROGRAM	146,000.00	146,000.00	32,706.73	145,835.23	-164.77	99.89 %
	Department: 63 - CHILD CARE Total:	864,500.00	864,500.00	272,725.65	823,583.27	-40,916.73	95.27 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.48126</u>	SPECIAL EVENTS	5,000.00	5,000.00	0.00	7,680.00	2,680.00	153.60 %
<u>21.64.48127</u>	ICC FACILITY RENTALS	8,500.00	8,500.00	0.00	0.00	-8,500.00	0.00 %
<u>21.64.48128</u>	PARK AND FIELD RENTALS	15,500.00	15,500.00	2,349.00	9,433.00	-6,067.00	60.86 %
	Department: 64 - EVENTS AND OTHER Total:	29,000.00	29,000.00	2,349.00	17,113.00	-11,887.00	59.01 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.48129</u>	MISC FEES	4,000.00	4,000.00	3,504.00	12,008.19	8,008.19	300.20 %
<u>21.65.48130</u>	ADVERTISING	8,000.00	8,000.00	1,225.00	6,475.00	-1,525.00	80.94 %
<u>21.65.48134</u>	ADMIN REG FEE	0.00	0.00	30.00	165.00	165.00	0.00 %
<u>21.65.48135</u>	ROBSON RENTAL INCOME	8,000.00	8,000.00	2,725.00	7,205.00	-795.00	90.06 %
<u>21.65.48136</u>	BANNER/HUB FEES	9,000.00	9,000.00	975.00	975.00	-8,025.00	10.83 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	29,000.00	29,000.00	8,459.00	26,828.19	-2,171.81	92.51 %
	Revenue Total:	1,514,000.00	1,514,000.00	343,543.72	1,402,029.19	-111,970.81	92.60 %
Expense							
Department: 00 - UNDESIGNATED							
<u>21.00.67999</u>	TRANSFERS OUT	38,244.00	38,244.00	0.00	38,244.00	0.00	100.00 %
	Department: 00 - UNDESIGNATED Total:	38,244.00	38,244.00	0.00	38,244.00	0.00	100.00 %
Department: 61 - SPORTS							
<u>21.61.61155</u>	ADULT SPORTS CONTRACT SERV	3,500.00	3,500.00	0.00	3,227.00	273.00	92.20 %
<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	7,200.00	7,200.00	3,860.00	8,998.40	-1,798.40	124.98 %

Budget Report

For Fiscal: 2017-2018 Period Ending: 03/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>21.61.61162</u>	KIDS SPORTS SERVICES	40,500.00	40,500.00	0.00	6,096.10	34,403.90	15.05 %
<u>21.61.61164</u>	SOCCER SERVICES	9,500.00	9,500.00	0.00	0.00	9,500.00	0.00 %
<u>21.61.61165</u>	SOFTBALL SERVICES	9,900.00	9,900.00	7,351.00	7,351.00	2,549.00	74.25 %
<u>21.61.61166</u>	TENNIS SERVICES	14,350.00	14,350.00	0.00	7,606.23	6,743.77	53.01 %
<u>21.61.61167</u>	TUMBLING SERVICES	128,520.00	128,520.00	7,358.91	73,737.51	54,782.49	57.37 %
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	45,000.00	45,000.00	0.00	47,060.26	-2,060.26	104.58 %
<u>21.61.62960</u>	BASEBALL SUPPLIES	2,500.00	2,500.00	1,602.90	1,969.32	530.68	78.77 %
<u>21.61.62961</u>	BASKETBALL SUPPLIES	6,500.00	6,500.00	7.00	3,489.37	3,010.63	53.68 %
<u>21.61.62962</u>	KIDS SPORTS SUPPLIES	5,850.00	5,850.00	914.68	5,490.71	359.29	93.86 %
<u>21.61.62964</u>	SOCCER SUPPLIES	7,500.00	7,500.00	0.00	6,090.19	1,409.81	81.20 %
<u>21.61.62965</u>	SOFTBALL SUPPLIES	8,000.00	8,000.00	2,062.11	5,620.54	2,379.46	70.26 %
<u>21.61.62966</u>	TENNIS SUPPLIES	750.00	750.00	0.00	0.00	750.00	0.00 %
<u>21.61.62967</u>	TUMBLING SUPPLIES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>21.61.62969</u>	YOUTH SOCCER SUPPLIES	21,000.00	21,000.00	0.00	21,442.74	-442.74	102.11 %
<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	1,150.00	1,150.00	0.00	308.99	841.01	26.87 %
Department: 61 - SPORTS Total:		316,220.00	316,220.00	23,156.60	198,488.36	117,731.64	62.77 %
Department: 62 - CULTURE							
<u>21.62.61170</u>	ADULT ART & SAFETY SERVICES	3,600.00	3,600.00	181.20	1,134.00	2,466.00	31.50 %
<u>21.62.61171</u>	ADULT CULTURE SERVICES	9,900.00	9,900.00	2,079.60	7,067.60	2,832.40	71.39 %
<u>21.62.61174</u>	KIDS ART & SAFETY SERVICES	18,500.00	18,500.00	550.00	12,842.60	5,657.40	69.42 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	6,500.00	6,500.00	0.00	3,610.80	2,889.20	55.55 %
<u>21.62.62971</u>	ADULT CULTURE SUPPLIES	500.00	500.00	0.00	-6.85	506.85	-1.37 %
Department: 62 - CULTURE Total:		39,000.00	39,000.00	2,810.80	24,648.15	14,351.85	63.20 %
Department: 63 - CHILD CARE							
<u>21.63.60000</u>	REGULAR SALARIES	103,279.00	103,279.00	5,515.66	64,267.55	39,011.45	62.23 %
<u>21.63.60001</u>	HOURLY HELP	12,000.00	12,000.00	2,875.08	32,270.47	-20,270.47	268.92 %
<u>21.63.60002</u>	TEMP SALARIES	165,250.00	165,250.00	9,637.31	100,522.72	64,727.28	60.83 %
<u>21.63.60020</u>	OVERTIME	500.00	500.00	0.00	50.01	449.99	10.00 %
<u>21.63.60100</u>	RETIREMENT	10,949.00	10,949.00	862.90	9,192.72	1,756.28	83.96 %
<u>21.63.60200</u>	BENEFITS	45,406.00	45,406.00	2,206.71	19,175.83	26,230.17	42.23 %
<u>21.63.60220</u>	PAYROLL TAXES	21,499.00	21,499.00	1,379.16	14,976.73	6,522.27	69.66 %
<u>21.63.61178</u>	KINDERKOO: CONTRACT SERV	16,000.00	16,000.00	0.00	0.00	16,000.00	0.00 %
<u>21.63.61179</u>	PARKSIDE SERVICES	5,500.00	5,500.00	341.43	5,625.99	-125.99	102.29 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENT CON	91,200.00	91,200.00	0.00	40,521.97	50,678.03	44.43 %
<u>21.63.61182</u>	ART AND MUSIC CAMP CONTRACT	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
<u>21.63.61183</u>	CAMP SPORTS SERVICES	45,500.00	45,500.00	0.00	30,032.65	15,467.35	66.01 %
<u>21.63.61184</u>	DAY CAMPS SERVICES	7,500.00	7,500.00	0.00	6,763.38	736.62	90.18 %
<u>21.63.61186</u>	SPECIALTY CAMPS - EXPENSES	61,750.00	61,750.00	0.00	22,312.67	39,437.33	36.13 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	3,000.00	3,000.00	146.45	850.55	2,149.45	28.35 %
<u>21.63.62978</u>	KINDERKOO: SUPPLIES	1,100.00	1,100.00	0.00	0.00	1,100.00	0.00 %
<u>21.63.62979</u>	PARKSIDE SUPPLIES	15,500.00	15,500.00	634.29	7,609.33	7,890.67	49.09 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPP	9,000.00	9,000.00	0.00	3,195.22	5,804.78	35.50 %
<u>21.63.62984</u>	DAY CAMPS SUPPLIES	3,000.00	3,000.00	0.00	1,907.37	1,092.63	63.58 %
<u>21.63.62987</u>	ROBSON AFTER SCHOOL SUPPLIES	8,000.00	8,000.00	1,067.12	7,241.00	759.00	90.51 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	2,600.00	2,600.00	4,389.60	9,761.48	-7,161.48	375.44 %
Department: 63 - CHILD CARE Total:		634,533.00	634,533.00	29,055.71	376,277.64	258,255.36	59.30 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.60220</u>	PAYROLL TAXES	0.00	0.00	0.00	87.12	-87.12	0.00 %
<u>21.64.61136</u>	OTHER ADVERTISING	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
<u>21.64.61185</u>	SPECIAL EVENT EXPENSE	4,500.00	4,500.00	0.00	1,598.18	2,901.82	35.52 %
<u>21.64.62999</u>	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	19.62	-19.62	0.00 %
Department: 64 - EVENTS AND OTHER Total:		7,500.00	7,500.00	0.00	1,704.92	5,795.08	22.73 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.60000</u>	REGULAR SALARIES	214,404.00	214,404.00	23,295.89	189,008.48	25,395.52	88.16 %
<u>21.65.60002</u>	TEMP SALARIES	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
<u>21.65.60020</u>	OVERTIME	10,000.00	10,000.00	871.40	4,857.49	5,142.51	48.57 %

Budget Report

For Fiscal: 2017-2018 Period Ending: 03/31/2018

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>21.65.60024</u>	1,550.00	1,550.00	0.00	0.00	1,550.00	0.00 %
<u>21.65.60100</u>	20,863.00	20,863.00	2,119.54	17,170.58	3,692.42	82.30 %
<u>21.65.60200</u>	38,629.00	38,629.00	4,088.98	31,316.68	7,312.32	81.07 %
<u>21.65.60203</u>	13,140.00	13,140.00	730.00	6,752.50	6,387.50	51.39 %
<u>21.65.60220</u>	18,314.00	18,314.00	1,904.61	15,327.02	2,986.98	83.69 %
<u>21.65.61000</u>	4,500.00	4,500.00	818.32	2,158.60	2,341.40	47.97 %
<u>21.65.61101</u>	750.00	750.00	0.00	0.00	750.00	0.00 %
<u>21.65.61103</u>	0.00	0.00	4,422.38	11,678.93	-11,678.93	0.00 %
<u>21.65.61137</u>	2,500.00	2,500.00	37.00	1,685.00	815.00	67.40 %
<u>21.65.61149</u>	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.65.61150</u>	750.00	750.00	294.56	671.92	78.08	89.59 %
<u>21.65.61177</u>	78,500.00	78,500.00	21,697.70	70,232.61	8,267.39	89.47 %
<u>21.65.61302</u>	1,500.00	1,500.00	0.00	620.59	879.41	41.37 %
<u>21.65.61403</u>	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>21.65.61414</u>	6,000.00	6,000.00	284.58	2,666.19	3,333.81	44.44 %
<u>21.65.61506</u>	6,000.00	6,000.00	0.00	253.37	5,746.63	4.22 %
<u>21.65.61701</u>	8,500.00	8,500.00	982.07	7,218.08	1,281.92	84.92 %
<u>21.65.61705</u>	4,000.00	4,000.00	376.02	3,175.22	824.78	79.38 %
<u>21.65.61905</u>	7,500.00	7,500.00	0.00	3,259.67	4,240.33	43.46 %
<u>21.65.62000</u>	5,538.00	5,538.00	652.70	4,053.54	1,484.46	73.20 %
<u>21.65.62003</u>	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.65.62004</u>	26,000.00	26,000.00	0.00	24,546.82	1,453.18	94.41 %
<u>21.65.62005</u>	250.00	250.00	0.00	0.00	250.00	0.00 %
<u>21.65.62200</u>	7,500.00	7,500.00	561.84	1,886.82	5,613.18	25.16 %
<u>21.65.62203</u>	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
<u>21.65.62988</u>	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>21.65.63018</u>	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
<u>21.65.63100</u>	110,000.00	110,000.00	0.00	0.00	110,000.00	0.00 %
Department: 65 - PROGRAM ADMINISTRATION Total:	608,888.00	608,888.00	63,137.59	398,540.11	210,347.89	65.45 %
Expense Total:	1,644,385.00	1,644,385.00	118,160.70	1,037,903.18	606,481.82	63.12 %
Fund: 21 - RECREATION Surplus (Deficit):	-130,385.00	-130,385.00	225,383.02	364,126.01	494,511.01	-279.27 %
Report Surplus (Deficit):	-130,385.00	-130,385.00	225,383.02	364,126.01	494,511.01	-279.27 %

Budget Report

For Fiscal: 2017-2018 Period Ending: 03/31/2018

Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION						
Revenue						
61 - SPORTS	530,500.00	530,500.00	51,587.60	480,137.01	-50,362.99	90.51 %
62 - CULTURE	61,000.00	61,000.00	8,422.47	54,367.72	-6,632.28	89.13 %
63 - CHILD CARE	864,500.00	864,500.00	272,725.65	823,583.27	-40,916.73	95.27 %
64 - EVENTS AND OTHER	29,000.00	29,000.00	2,349.00	17,113.00	-11,887.00	59.01 %
65 - PROGRAM ADMINISTRATION	29,000.00	29,000.00	8,459.00	26,828.19	-2,171.81	92.51 %
Revenue Total:	1,514,000.00	1,514,000.00	343,543.72	1,402,029.19	-111,970.81	92.60 %
Expense						
00 - UNDESIGNATED	38,244.00	38,244.00	0.00	38,244.00	0.00	100.00 %
61 - SPORTS	316,220.00	316,220.00	23,156.60	198,488.36	117,731.64	62.77 %
62 - CULTURE	39,000.00	39,000.00	2,810.80	24,648.15	14,351.85	63.20 %
63 - CHILD CARE	634,533.00	634,533.00	29,055.71	376,277.64	258,255.36	59.30 %
64 - EVENTS AND OTHER	7,500.00	7,500.00	0.00	1,704.92	5,795.08	22.73 %
65 - PROGRAM ADMINISTRATION	608,888.00	608,888.00	63,137.59	398,540.11	210,347.89	65.45 %
Expense Total:	1,644,385.00	1,644,385.00	118,160.70	1,037,903.18	606,481.82	63.12 %
Fund: 21 - RECREATION Surplus (Deficit):	-130,385.00	-130,385.00	225,383.02	364,126.01	494,511.01	-279.27 %
Report Surplus (Deficit):	-130,385.00	-130,385.00	225,383.02	364,126.01	494,511.01	-279.27 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
21 - RECREATION	-130,385.00	-130,385.00	225,383.02	364,126.01	494,511.01
Report Surplus (Deficit):	-130,385.00	-130,385.00	225,383.02	364,126.01	494,511.01