

Parks and Recreation

Recreation Council Working Group Fiscal Oversight Process

Tuesday, May 15, 2018



Parks and Recreation

Budget Development October - December

1. Recreation Center Director (RCD) provides budget recommendations to Recreation Advisory Group (RAG)
2. RAG reviews recommendations (may request changes) and recommends approval of the budget
3. RCD provides the budget recommendations to P&R Analyst to review and prepare budget documents

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Budget Development (continued) October - December

4. Analyst calculates revenue projections to ensure that budget proposal does not exceed projected revenue
5. Analyst provides draft budget documents to P&R Director
6. P&R Director reviews and approves the proposed budgets



Budget Review and Approval January - March

1. P&R staff create City Council Action Request (1472) to approve all Recreation Center Fund (RCF) budgets
2. City Council Action Request reviewed by the Area Committees and Park & Recreation Board
3. Reviewed by City Council Committee (PSLN)
4. Reviewed by City Council



Budget Adopted and Created March - June

1. City Council approves the budget
2. Adopted Budget is created by P&R Analyst in SAP
3. Budget monitoring begins July 1



Budget Monitoring

Monthly revenue and expense reports

- Net Revenue report by Activity (Activenet)
- Revenue and Expense by Fund (SAP)
- Journal Entry by Fund (SAP)

Budget status monitoring

- Year-end expense and revenue projections
 - Two reports (December and April)
 - Considers changes in operations

Questions?



EXAMPLE REVENUE AND EXPENSE REPORT FOR RC FUNDS

Fund Balance Report

Fund # / Name

As of 5/12/2018

Cmmt Item	Commitment Item Description	Adopted Budget	Revised Budget	Encumbrance	Actuals	Available Budget	% Util
REVENUE							
418001	Interest on Pooled Investments				\$964	-\$964	
422200	Other Fees-P&R	\$1,927,851	\$1,927,851	\$322	\$959,134	\$968,395	
TOTAL REVENUE		\$1,927,851	\$1,927,851	\$322	\$959,114	\$968,415	49.8%
EXPENSES							
Supplies							
511010	Office Supplies	\$5,000	\$5,000		\$5,000	\$0	
511039	Food Products				\$599	-\$599	
511059	Recreation Supplies	\$80,000	\$80,000	\$11,065	\$3,547	\$65,388	
511117	Copier Paper				\$150	-\$150	
511137	Low Value Assets			\$11,065		-\$11,065	
	Supplies Total	\$85,000	\$85,000	\$22,130	\$9,296	\$53,574	10.9%
Contracts							
512036	Equipment Rental			\$4,384	\$1,285	-\$5,668	
512059	Miscellaneous Professional/Technical Ser	\$907,750	\$907,750	\$446,880	\$75,467	\$385,403	
512070	Training-In Town			\$96,552	\$3,495	-\$100,047	
	Contract Services Total	\$907,750	\$907,750	\$547,816	\$80,247	\$279,688	8.8%
Capital Outlay							
560040	Cap Exp - Equipment (over \$5,000)	\$8,000		\$7,852	\$0	\$0	
	Capital Outlay Total	\$8,000	\$0	\$7,852	\$0	\$0	\$0
TOTAL EXPENSES		\$1,000,750	\$992,750	\$577,797	\$89,543	\$333,262	9.0%
FUND BALANCE (Revenue less Expense)		\$927,101	\$935,101		\$869,571	\$635,153	93.0%

EXAMPLE JOURNAL ENTRY REPORT FOR RC FUNDS

FUND JOURNAL ENTRIES

Fiscal Year 2018

Beginning Period 3

Ending Period 3

Date of Report 8-May-18

Report Generated by: Shelly Stowell

Fund	Cost Center	Posting Date	Document Number*	Vendor Name	Commitment Item	Commitment item name	Amount Paid
700043	1714161201	9/1/2017	5000636345	Staples Contract & Commercial, Inc	511010	Office Supplies	51.66
700043	1714161201	9/1/2017	5000636347	Staples Contract & Commercial, Inc	511010	Office Supplies	136.17
700043	1714161201	9/1/2017	5000636442	Bridgestone Golf Inc	511024	Operating Supplies	456.71
700043	1714161111	9/1/2017	4900133546		511034	Cleaning/Janit Supp	12.57
700043	1714161111	9/1/2017	4900133546		511034	Cleaning/Janit Supp	59.27
700043	1714161111	9/1/2017	101401482		511034	Cleaning/Janit Supp	1.38
700043	1714161111	9/1/2017	101401482		511034	Cleaning/Janit Supp	6.52
700043	1714161201	9/1/2017	5000636409	Prestige Flag	511058	Other Misc Supplies	676.33
700043	1714161301	9/1/2017	5000636469	Graybar Electric Company Inc	511072	Lighting Fixtures	1,063.50
700043	1714161212	9/8/2017	5000638146	Lawson Products Inc	511107	Small Tools	49.27
700043	1714160011	9/15/2017	101415313		512077	Photocopy Services	143.75
700043	1714160011	9/22/2017	9100555516		511010	Office Supplies	139.69
700043	1714161201	9/22/2017	9100555516		511024	Operating Supplies	365.60
700043	1714161201	9/22/2017	9100555516		511024	Operating Supplies	25.18
700043	1714161201	9/22/2017	9100555516		511024	Operating Supplies	33.57
700043	1714160011	9/27/2017	5000643753	Arenson Office Furniture	511137	Low Value Assets	87.28
700043	1714160011	9/27/2017	5000643753	Arenson Office Furniture	511137	Low Value Assets	561.38
700043	1714160011	9/27/2017	5000643753	Arenson Office Furniture	511137	Low Value Assets	412.69
700043	1714161111	9/30/2017	4900134763		511107	Small Tools	5.75
700043	1714161111	9/30/2017	4900134763		511107	Small Tools	84.50
TOTAL							4,372.77

* In SAP there is a unique "Document Number" for every journal entry. The first 3 digits of the document number codes transactions as follows: 490 = pending invoice payment, 500 = paid invoice, 101 = City Central Store purchase, 910 = City credit card (P-card) purchase.