

TOWN OF SAN ANSELMO
Staff Report
November 15, 2019

For the Meeting of November 19, 2019

TO: Parks & Recreation Commission
 FROM: Dannielle Mauk, Community Services Director
 SUBJECT: Financial Report on Recreation Fund

RECOMMENDATION

That Commission approve the Recreation Fund Revenue and Expenditure Report for the period ending October 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 throughout facility rentals and administrative fees.


DISCUSSION

As of October 31, 2019 33% of the fiscal year has elapsed and the Recreation Fund is listed at 48% of projected revenues and 37% of projected expenditures.

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

| FY | Revenue | | | Expenditures | | | Rev Over/(Under) Exp | |
|----------------|------------------|----------------|------------|------------------|----------------|------------|----------------------|------------|
| | Budget | Actual | % | Budget | Actual | % | \$\$ | % |
| 2019-20 | 1,627,269 | 786,711 | 48% | 1,669,863 | 616,107 | 37% | 170,604 | 10% |
| 2018-19 | 1,510,604 | 723,696 | 48% | 1,596,204 | 525,623 | 33% | 198,073 | 13% |
| 2017-18 | 1,514,000 | 639,795 | 42% | 1,644,385 | 491,086 | 30% | 148,709 | 9.8% |
| 2016-17 | 1,384,325 | 621,517 | 45% | 1,500,570 | 494,779 | 33% | 126,737 | 9.2% |
| 2015-16 | 1,246,689 | 604,277 | 48% | 1,356,689 | 562,474 | 41% | 41,803 | 3.3% |
| 2014-15 | 1,163,485 | 398,828 | 34% | 1,163,485 | 373,597 | 32% | 25,231 | 2.1% |
| 2013-14 | 1,107,657 | 499,295 | 45% | 1,207,657 | 343,121 | 28% | 156,173 | 14% |

Respectfully submitted,



Dannielle Mauk
 Community Services Director



Town of San Anselmo

Budget Report Account Summary

For Fiscal: 2019-2020 Period Ending: 10/31/2019

| | | 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 | 13,500.00 | 13,500.00 | 508.00 | 3,220.00 | -10,280.00 | 23.85 % |
| <u>21.61.48101</u> | KIDS SPORTS | 68,850.00 | 68,850.00 | -762.00 | 12,495.00 | -56,355.00 | 18.15 % |
| <u>21.61.48102</u> | TENNIS | 18,000.00 | 18,000.00 | 0.00 | 9,822.00 | -8,178.00 | 54.57 % |
| <u>21.61.48103</u> | TUMBLING | 205,000.00 | 205,000.00 | 12,712.50 | 66,871.50 | -138,128.50 | 32.62 % |
| <u>21.61.48105</u> | ROOKIE BASEBALL | 12,000.00 | 12,000.00 | 0.00 | 0.00 | -12,000.00 | 0.00 % |
| <u>21.61.48106</u> | ROOKIE SOCCER | 38,500.00 | 38,500.00 | 0.00 | 57,892.50 | 19,392.50 | 150.37 % |
| <u>21.61.48107</u> | ROOKIE BASKETBALL | 46,000.00 | 46,000.00 | 19,445.00 | 36,010.00 | -9,990.00 | 78.28 % |
| <u>21.61.48108</u> | SOFTBALL | 25,000.00 | 25,000.00 | 0.00 | 0.00 | -25,000.00 | 0.00 % |
| <u>21.61.48110</u> | YOUTH SOCCER | 125,000.00 | 125,000.00 | -225.00 | 111,525.00 | -13,475.00 | 89.22 % |
| | Department: 61 - SPORTS Total: | 551,850.00 | 551,850.00 | 31,678.50 | 297,836.00 | -254,014.00 | 53.97 % |
| Department: 62 - CULTURE | | | | | | | |
| <u>21.62.48111</u> | ADULT ART & CULTURE | 22,000.00 | 22,000.00 | 250.00 | 1,065.00 | -20,935.00 | 4.84 % |
| <u>21.62.48112</u> | ADULT CULTURE | 0.00 | 0.00 | 1,509.00 | 7,596.16 | 7,596.16 | 0.00 % |
| <u>21.62.48114</u> | KIDS ART & SAFETY | 0.00 | 0.00 | 144.00 | 1,943.70 | 1,943.70 | 0.00 % |
| <u>21.62.48115</u> | KIDS CULTURE | 23,669.00 | 23,669.00 | 5,032.00 | 45,415.00 | 21,746.00 | 191.88 % |
| | Department: 62 - CULTURE Total: | 45,669.00 | 45,669.00 | 6,935.00 | 56,019.86 | 10,350.86 | 122.66 % |
| Department: 63 - CHILD CARE | | | | | | | |
| <u>21.63.48119</u> | PARKSIDE | 315,000.00 | 315,000.00 | 23,952.25 | 70,684.11 | -244,315.89 | 22.44 % |
| <u>21.63.48120</u> | ROSS VALLEY ART AND MUSIC CAMPS | 12,000.00 | 12,000.00 | 0.00 | 5,946.00 | -6,054.00 | 49.55 % |
| <u>21.63.48121</u> | AFTER SCHOOL ENRICHMENT | 198,000.00 | 198,000.00 | -3,130.50 | 87,827.50 | -110,172.50 | 44.36 % |
| <u>21.63.48122</u> | KINDERKOOOL | 25,500.00 | 25,500.00 | 0.00 | 0.00 | -25,500.00 | 0.00 % |
| <u>21.63.48123</u> | SPECIALTY CAMPS | 80,000.00 | 80,000.00 | 1,806.00 | 35,857.00 | -44,143.00 | 44.82 % |
| <u>21.63.48124</u> | CAMP SPORTS | 52,000.00 | 52,000.00 | 0.00 | 90,762.00 | 38,762.00 | 174.54 % |
| <u>21.63.48125</u> | CAMP KIDMARIN MIGHTY | 120,000.00 | 120,000.00 | 0.00 | 65,750.00 | -54,250.00 | 54.79 % |
| <u>21.63.48131</u> | ROBSON AFTER SCHOOL PROGRAM | 174,500.00 | 174,500.00 | 31,343.75 | 59,616.50 | -114,883.50 | 34.16 % |
| | Department: 63 - CHILD CARE Total: | 977,000.00 | 977,000.00 | 53,971.50 | 416,443.11 | -560,556.89 | 42.62 % |
| Department: 64 - EVENTS AND OTHER | | | | | | | |
| <u>21.64.48126</u> | SPECIAL EVENTS | 1,000.00 | 1,000.00 | 0.00 | 0.00 | -1,000.00 | 0.00 % |
| <u>21.64.48127</u> | ICC FACILITY RENTALS | 9,750.00 | 9,750.00 | 0.00 | 2,650.00 | -7,100.00 | 27.18 % |
| <u>21.64.48128</u> | PARK AND FIELD RENTALS | 7,500.00 | 7,500.00 | 769.00 | 5,043.50 | -2,456.50 | 67.25 % |
| | Department: 64 - EVENTS AND OTHER Total: | 18,250.00 | 18,250.00 | 769.00 | 7,693.50 | -10,556.50 | 42.16 % |
| Department: 65 - PROGRAM ADMINISTRATION | | | | | | | |
| <u>21.65.48129</u> | MISC FEES | 4,000.00 | 4,000.00 | 197.94 | -2,968.62 | -6,968.62 | 74.22 % |
| <u>21.65.48130</u> | ADVERTISING | 12,000.00 | 12,000.00 | 175.00 | 2,625.00 | -9,375.00 | 21.88 % |
| <u>21.65.48135</u> | ROBSON RENTAL INCOME | 10,000.00 | 10,000.00 | 982.00 | 1,806.00 | -8,194.00 | 18.06 % |
| <u>21.65.48136</u> | BANNER/HUB FEES | 8,500.00 | 8,500.00 | 210.00 | 1,510.00 | -6,990.00 | 17.76 % |
| | Department: 65 - PROGRAM ADMINISTRATION Total: | 34,500.00 | 34,500.00 | 1,564.94 | 2,972.38 | -31,527.62 | 8.62 % |
| | Revenue Total: | 1,627,269.00 | 1,627,269.00 | 94,918.94 | 780,964.85 | -846,304.15 | 47.99 % |
| Expense | | | | | | | |
| Department: 00 - UNDESIGNATED | | | | | | | |
| <u>21.00.67999</u> | TRANSFERS OUT | 58,752.00 | 58,752.00 | 0.00 | 58,752.00 | 0.00 | 100.00 % |
| | Department: 00 - UNDESIGNATED Total: | 58,752.00 | 58,752.00 | 0.00 | 58,752.00 | 0.00 | 100.00 % |
| Department: 61 - SPORTS | | | | | | | |
| <u>21.61.60005</u> | TEMP - SPORTS OFFICIALS | 22,000.00 | 22,000.00 | 2,215.00 | 3,215.00 | 18,785.00 | 14.61 % |
| <u>21.61.60220</u> | PAYROLL TAXES | 1,683.00 | 1,683.00 | 169.45 | 245.95 | 1,437.05 | 14.61 % |
| <u>21.61.61155</u> | ADULT SPORTS CONTRACT SERV | 3,000.00 | 3,000.00 | 0.00 | 855.00 | 2,145.00 | 28.50 % |
| <u>21.61.61160</u> | BASEBALL EXPENSES | 1,500.00 | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 % |

Budget Report

For Fiscal: 2019-2020 Period Ending: 10/31/2019

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Used |
|---|-----------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|-----------------|
| <u>21.61.61161</u> | BASKETBALL EXPENSES | 9,000.00 | 9,000.00 | 0.00 | 0.00 | 9,000.00 | 0.00 % |
| <u>21.61.61162</u> | KIDS SPORTS SERVICES | 22,000.00 | 22,000.00 | 0.00 | -600.00 | 22,600.00 | -2.73 % |
| <u>21.61.61164</u> | SOCCER SERVICES | 11,500.00 | 11,500.00 | 0.00 | 0.00 | 11,500.00 | 0.00 % |
| <u>21.61.61165</u> | SOFTBALL SERVICES | 8,000.00 | 8,000.00 | 0.00 | 0.00 | 8,000.00 | 0.00 % |
| <u>21.61.61166</u> | TENNIS SERVICES | 9,000.00 | 9,000.00 | 0.00 | 175.00 | 8,825.00 | 1.94 % |
| <u>21.61.61167</u> | TUMBLING SERVICES | 129,150.00 | 129,150.00 | 7,100.00 | 24,571.61 | 104,578.39 | 19.03 % |
| <u>21.61.61169</u> | YOUTH SOCCER SERVICES | 40,000.00 | 40,000.00 | 0.00 | 3,510.00 | 36,490.00 | 8.78 % |
| <u>21.61.62960</u> | BASEBALL SUPPLIES | 3,500.00 | 3,500.00 | 0.00 | 123.00 | 3,377.00 | 3.51 % |
| <u>21.61.62961</u> | BASKETBALL SUPPLIES | 3,500.00 | 3,500.00 | 0.00 | 0.00 | 3,500.00 | 0.00 % |
| <u>21.61.62962</u> | KIDS SPORTS SUPPLIES | 4,000.00 | 4,000.00 | 840.98 | 1,025.83 | 2,974.17 | 25.65 % |
| <u>21.61.62964</u> | SOCCER SUPPLIES | 7,500.00 | 7,500.00 | 594.68 | 7,166.11 | 333.89 | 95.55 % |
| <u>21.61.62965</u> | SOFTBALL SUPPLIES | 12,000.00 | 12,000.00 | 0.00 | 0.00 | 12,000.00 | 0.00 % |
| <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 | 23,000.00 | 23,000.00 | 191.82 | 21,407.96 | 1,592.04 | 93.08 % |
| <u>21.61.62983</u> | CAMP SPORTS SUPPLIES | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 % |
| <u>21.61.62989</u> | ADULT SPORTS SUPPLIES | 500.00 | 500.00 | 335.71 | 628.85 | -128.85 | 125.77 % |
| Department: 61 - SPORTS Total: | | 314,083.00 | 314,083.00 | 11,447.64 | 62,324.31 | 251,758.69 | 19.84 % |
| Department: 62 - CULTURE | | | | | | | |
| <u>21.62.61170</u> | ADULT ART & CULTURE SERVICES | 11,990.00 | 11,990.00 | 1,418.40 | 1,418.40 | 10,571.60 | 11.83 % |
| <u>21.62.61171</u> | ADULT CULTURE SERVICES | 0.00 | 0.00 | 2,736.00 | 3,923.77 | -3,923.77 | 0.00 % |
| <u>21.62.61174</u> | KIDS ART & SAFETY SERVICES | 0.00 | 0.00 | 350.00 | 350.00 | -350.00 | 0.00 % |
| <u>21.62.61175</u> | KIDS CULTURE SERVICES | 12,000.00 | 12,000.00 | 10,986.00 | 15,886.00 | -3,886.00 | 132.38 % |
| <u>21.62.62971</u> | ADULT ART & CULTURE SUPPLIES | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 % |
| <u>21.62.62975</u> | KIDS CULTURE SUPPLIES | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 % |
| Department: 62 - CULTURE Total: | | 26,990.00 | 26,990.00 | 15,490.40 | 21,578.17 | 5,411.83 | 79.95 % |
| Department: 63 - CHILD CARE | | | | | | | |
| <u>21.63.60000</u> | REGULAR SALARIES | 128,284.00 | 128,284.00 | 6,844.97 | 28,074.38 | 100,209.62 | 21.88 % |
| <u>21.63.60001</u> | TEMP - PARKSIDE PRESCHOOL | 100,516.00 | 100,516.00 | 15,941.73 | 65,708.64 | 34,807.36 | 65.37 % |
| <u>21.63.60002</u> | TEMP - ROBSON AFTER CARE | 53,492.00 | 53,492.00 | 2,982.61 | 25,222.41 | 28,269.59 | 47.15 % |
| <u>21.63.60003</u> | TEMP - CAMP KIDMARIN MIGHTY | 48,135.00 | 48,135.00 | 249.63 | 8,061.63 | 40,073.37 | 16.75 % |
| <u>21.63.60020</u> | OVERTIME | 500.00 | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 % |
| <u>21.63.60100</u> | RETIREMENT | 15,092.00 | 15,092.00 | 1,809.65 | 7,259.07 | 7,832.93 | 48.10 % |
| <u>21.63.60200</u> | BENEFITS | 53,903.00 | 53,903.00 | 4,379.34 | 21,884.19 | 32,018.81 | 40.60 % |
| <u>21.63.60203</u> | CASH BACK | 0.00 | 0.00 | 169.70 | 678.80 | -678.80 | 0.00 % |
| <u>21.63.60220</u> | PAYROLL TAXES | 25,317.00 | 25,317.00 | 1,503.12 | 9,272.26 | 16,044.74 | 36.62 % |
| <u>21.63.61178</u> | KINDERKOOL: CONTRACT SERV | 17,440.00 | 17,440.00 | 0.00 | 0.00 | 17,440.00 | 0.00 % |
| <u>21.63.61179</u> | PARKSIDE SERVICES | 9,500.00 | 9,500.00 | 55.36 | 4,251.18 | 5,248.82 | 44.75 % |
| <u>21.63.61180</u> | AFTER SCHOOL ENRICHMENTSERVICES | 132,660.00 | 132,660.00 | 2,936.00 | 2,936.00 | 129,724.00 | 2.21 % |
| <u>21.63.61182</u> | ART AND MUSIC CAMP CONTRACT SE... | 6,000.00 | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 0.00 % |
| <u>21.63.61183</u> | CAMP SPORTS SERVICES | 35,000.00 | 35,000.00 | 0.00 | 57,003.05 | -22,003.05 | 162.87 % |
| <u>21.63.61184</u> | CAMP KIDMARIN MIGHTY SERVICES | 9,500.00 | 9,500.00 | 0.00 | 3,621.15 | 5,878.85 | 38.12 % |
| <u>21.63.61186</u> | SPECIALTY CAMPS SERVICES | 41,000.00 | 41,000.00 | 0.00 | 21,491.56 | 19,508.44 | 52.42 % |
| <u>21.63.61187</u> | ROBSON AFTER SCHOOL SERVICES | 3,300.00 | 3,300.00 | 152.73 | 1,057.21 | 2,242.79 | 32.04 % |
| <u>21.63.62978</u> | KINDERKOOL: SUPPLIES | 1,100.00 | 1,100.00 | 0.00 | 0.00 | 1,100.00 | 0.00 % |
| <u>21.63.62979</u> | PARKSIDE SUPPLIES | 15,000.00 | 15,000.00 | 370.40 | 1,840.19 | 13,159.81 | 12.27 % |
| <u>21.63.62980</u> | AFTER SCHOOL ENRICHMENT SUPPLI... | 7,500.00 | 7,500.00 | 0.00 | 0.00 | 7,500.00 | 0.00 % |
| <u>21.63.62984</u> | CAMP KIDMARIN MIGHTY SUPPLIES | 3,000.00 | 3,000.00 | 0.00 | 932.19 | 2,067.81 | 31.07 % |
| <u>21.63.62987</u> | ROBSON AFTER SCHOOL SUPPLIES | 10,000.00 | 10,000.00 | 734.41 | 2,263.31 | 7,736.69 | 22.63 % |
| <u>21.63.62990</u> | SPECIALTY CAMP SUPPLIES | 2,600.00 | 2,600.00 | 0.00 | 0.00 | 2,600.00 | 0.00 % |
| Department: 63 - CHILD CARE Total: | | 718,839.00 | 718,839.00 | 38,129.65 | 261,557.22 | 457,281.78 | 36.39 % |
| Department: 64 - EVENTS AND OTHER | | | | | | | |
| <u>21.64.61136</u> | OTHER ADVERTISING | 1,500.00 | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 % |
| <u>21.64.61185</u> | SPECIAL EVENT EXPENSE | 1,500.00 | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 % |
| <u>21.64.62999</u> | MISCELLANEOUS EXPENSE | 0.00 | 0.00 | 0.00 | 10.87 | -10.87 | 0.00 % |
| Department: 64 - EVENTS AND OTHER Total: | | 3,000.00 | 3,000.00 | 0.00 | 10.87 | 2,989.13 | 0.36 % |

Group Summary

| Departmen... | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Used |
|---|--------------------------|-------------------------|--------------------|--------------------|--|------------------|
| Fund: 21 - RECREATION | | | | | | |
| Revenue | | | | | | |
| 61 - SPORTS | 551,850.00 | 551,850.00 | 31,678.50 | 297,836.00 | -254,014.00 | 53.97 % |
| 62 - CULTURE | 45,669.00 | 45,669.00 | 6,935.00 | 56,019.86 | 10,350.86 | 122.66 % |
| 63 - CHILD CARE | 977,000.00 | 977,000.00 | 53,971.50 | 416,443.11 | -560,556.89 | 42.62 % |
| 64 - EVENTS AND OTHER | 18,250.00 | 18,250.00 | 769.00 | 7,693.50 | -10,556.50 | 42.16 % |
| 65 - PROGRAM ADMINISTRATION | 34,500.00 | 34,500.00 | 1,564.94 | 2,972.38 | -31,527.62 | 8.62 % |
| Revenue Total: | 1,627,269.00 | 1,627,269.00 | 94,918.94 | 780,964.85 | -846,304.15 | 47.99 % |
| Expense | | | | | | |
| 00 - UNDESIGNATED | 58,752.00 | 58,752.00 | 0.00 | 58,752.00 | 0.00 | 100.00 % |
| 61 - SPORTS | 314,083.00 | 314,083.00 | 11,447.64 | 62,324.31 | 251,758.69 | 19.84 % |
| 62 - CULTURE | 26,990.00 | 26,990.00 | 15,490.40 | 21,578.17 | 5,411.83 | 79.95 % |
| 63 - CHILD CARE | 718,839.00 | 718,839.00 | 38,129.65 | 261,557.22 | 457,281.78 | 36.39 % |
| 64 - EVENTS AND OTHER | 3,000.00 | 3,000.00 | 0.00 | 10.87 | 2,989.13 | 0.36 % |
| 65 - PROGRAM ADMINISTRATION | 548,199.00 | 548,199.00 | 41,159.10 | 158,952.54 | 389,246.46 | 29.00 % |
| Expense Total: | 1,669,863.00 | 1,669,863.00 | 106,226.79 | 563,175.11 | 1,106,687.89 | 33.73 % |
| Fund: 21 - RECREATION Surplus (Deficit): | -42,594.00 | -42,594.00 | -11,307.85 | 217,789.74 | 260,383.74 | -511.32 % |
| Report Surplus (Deficit): | -42,594.00 | -42,594.00 | -11,307.85 | 217,789.74 | 260,383.74 | -511.32 % |