

**TOWN OF SAN ANSELMO**

Staff Report

January 17, 2020

For the Meeting of January 21, 2020

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

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**RECOMMENDATION**

That the Commission review the Recreation Fund Revenue and Expenditure Report for the period ending December 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 through facility rentals and administrative fees.

**DISCUSSION**

As of December 31, 2019, 50% of the fiscal year has elapsed and the Recreation Fund is listed at 63% of projected revenues and 56% 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	1,019,123	63%	1,669,863	936,738	56%	82,386	5%
2018-19	1,510,604	965,057	64%	1,591,144	766,490	48%	198,567	13%
2017-18	1,514,000	865,164	57%	1,644,385	724,746	44%	140,418	9.3%
2016-17	1,384,325	807,239	58%	1,500,570	724,967	48%	82,273	5.9%
2015-16	1,246,689	748,109	60%	1,356,689	774,491	57%	(26,382)	(1.9%)
2014-15	1,163,485	641,590	55%	1,163,485	591,159	51%	50,432	4.3%
2013-14	1,107,657	583,841	53%	1,207,657	520,920	43%	62,922	5.7%

Respectfully submitted,



Dannielle Mauk  
Director of Community Services

Attachment 1: Revenue & Expenditure Report FY 2019-20: Recreation Fund as of 12/31/2019.



	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 21 - RECREATION</b>						
<b>Revenue</b>						
<b>Department: 61 - SPORTS</b>						
<a href="#">21.61.48100</a>	ADULT SPORTS	13,500.00	13,500.00	109.00	4,031.00	-9,469.00 29.86 %
<a href="#">21.61.48101</a>	KIDS SPORTS	68,850.00	68,850.00	4,723.00	16,368.00	-52,482.00 23.77 %
<a href="#">21.61.48102</a>	TENNIS	18,000.00	18,000.00	0.00	9,842.00	-8,158.00 54.68 %
<a href="#">21.61.48103</a>	TUMBLING	205,000.00	205,000.00	15,627.00	89,987.50	-115,012.50 43.90 %
<a href="#">21.61.48105</a>	ROOKIE BASEBALL	12,000.00	12,000.00	1,400.00	1,400.00	-10,600.00 11.67 %
<a href="#">21.61.48106</a>	ROOKIE SOCCER	38,500.00	38,500.00	0.00	57,892.50	19,392.50 150.37 %
<a href="#">21.61.48107</a>	ROOKIE BASKETBALL	46,000.00	46,000.00	525.00	55,489.75	9,489.75 120.63 %
<a href="#">21.61.48108</a>	SOFTBALL	25,000.00	25,000.00	6,590.00	6,590.00	-18,410.00 26.36 %
<a href="#">21.61.48110</a>	YOUTH SOCCER	125,000.00	125,000.00	1,125.00	116,775.00	-8,225.00 93.42 %
	<b>Department: 61 - SPORTS Total:</b>	<b>551,850.00</b>	<b>551,850.00</b>	<b>30,099.00</b>	<b>358,375.75</b>	<b>-193,474.25 64.94 %</b>
<b>Department: 62 - CULTURE</b>						
<a href="#">21.62.48111</a>	ADULT ART & CULTURE	22,000.00	22,000.00	761.00	2,321.00	-19,679.00 10.55 %
<a href="#">21.62.48112</a>	ADULT CULTURE	0.00	0.00	1,202.00	9,761.16	9,761.16 0.00 %
<a href="#">21.62.48114</a>	KIDS ART & SAFETY	0.00	0.00	963.80	4,853.50	4,853.50 0.00 %
<a href="#">21.62.48115</a>	KIDS CULTURE	23,669.00	23,669.00	27,080.00	72,645.00	48,976.00 306.92 %
	<b>Department: 62 - CULTURE Total:</b>	<b>45,669.00</b>	<b>45,669.00</b>	<b>30,006.80</b>	<b>89,580.66</b>	<b>43,911.66 196.15 %</b>
<b>Department: 63 - CHILD CARE</b>						
<a href="#">21.63.48119</a>	PARKSIDE	315,000.00	315,000.00	22,470.80	120,139.41	-194,860.59 38.14 %
<a href="#">21.63.48120</a>	ROSS VALLEY ART AND MUSIC CAMPS	12,000.00	12,000.00	0.00	5,946.00	-6,054.00 49.55 %
<a href="#">21.63.48121</a>	AFTER SCHOOL ENRICHMENT	198,000.00	198,000.00	47,551.00	135,439.50	-62,560.50 68.40 %
<a href="#">21.63.48122</a>	KINDERKOOOL	25,500.00	25,500.00	0.00	0.00	-25,500.00 0.00 %
<a href="#">21.63.48123</a>	SPECIALTY CAMPS	80,000.00	80,000.00	165.00	41,911.00	-38,089.00 52.39 %
<a href="#">21.63.48124</a>	CAMP SPORTS	52,000.00	52,000.00	0.00	90,762.00	38,762.00 174.54 %
<a href="#">21.63.48125</a>	CAMP KIDMARIN MIGHTY	120,000.00	120,000.00	0.00	65,750.00	-54,250.00 54.79 %
<a href="#">21.63.48131</a>	ROBSON AFTER SCHOOL PROGRAM	174,500.00	174,500.00	27,283.75	86,919.75	-87,580.25 49.81 %
	<b>Department: 63 - CHILD CARE Total:</b>	<b>977,000.00</b>	<b>977,000.00</b>	<b>97,470.55</b>	<b>546,867.66</b>	<b>-430,132.34 55.97 %</b>
<b>Department: 64 - EVENTS AND OTHER</b>						
<a href="#">21.64.48126</a>	SPECIAL EVENTS	1,000.00	1,000.00	0.00	0.00	-1,000.00 0.00 %
<a href="#">21.64.48127</a>	ICC FACILITY RENTALS	9,750.00	9,750.00	1,276.00	4,680.00	-5,070.00 48.00 %
<a href="#">21.64.48128</a>	PARK AND FIELD RENTALS	7,500.00	7,500.00	32.00	5,847.50	-1,652.50 77.97 %
	<b>Department: 64 - EVENTS AND OTHER Total:</b>	<b>18,250.00</b>	<b>18,250.00</b>	<b>1,308.00</b>	<b>10,527.50</b>	<b>-7,722.50 57.68 %</b>
<b>Department: 65 - PROGRAM ADMINISTRATION</b>						
<a href="#">21.65.48129</a>	MISC FEES	4,000.00	4,000.00	2.00	-2,966.62	-6,966.62 74.17 %
<a href="#">21.65.48130</a>	ADVERTISING	12,000.00	12,000.00	2,000.00	5,950.00	-6,050.00 49.58 %
<a href="#">21.65.48135</a>	ROBSON RENTAL INCOME	10,000.00	10,000.00	1,402.50	4,033.50	-5,966.50 40.34 %
<a href="#">21.65.48136</a>	BANNER/HUB FEES	8,500.00	8,500.00	1,185.00	6,755.00	-1,745.00 79.47 %
	<b>Department: 65 - PROGRAM ADMINISTRATION Total:</b>	<b>34,500.00</b>	<b>34,500.00</b>	<b>4,589.50</b>	<b>13,771.88</b>	<b>-20,728.12 39.92 %</b>
	<b>Revenue Total:</b>	<b>1,627,269.00</b>	<b>1,627,269.00</b>	<b>163,473.85</b>	<b>1,019,123.45</b>	<b>-608,145.55 62.63 %</b>
<b>Expense</b>						
<b>Department: 00 - UNDESIGNATED</b>						
<a href="#">21.00.67999</a>	TRANSFERS OUT	58,752.00	58,752.00	0.00	58,752.00	0.00 100.00 %
	<b>Department: 00 - UNDESIGNATED Total:</b>	<b>58,752.00</b>	<b>58,752.00</b>	<b>0.00</b>	<b>58,752.00</b>	<b>0.00 100.00 %</b>
<b>Department: 61 - SPORTS</b>						
<a href="#">21.61.60005</a>	TEMP - SPORTS OFFICIALS	22,000.00	22,000.00	16,445.50	28,235.50	-6,235.50 128.34 %
<a href="#">21.61.60220</a>	PAYROLL TAXES	1,683.00	1,683.00	1,258.10	2,160.05	-477.05 128.35 %
<a href="#">21.61.61155</a>	ADULT SPORTS CONTRACT SERV	3,000.00	3,000.00	0.00	855.00	2,145.00 28.50 %
<a href="#">21.61.61160</a>	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: 12/31/2019

		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	1,068.29	20,931.71	4.86 %
<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	675.00	7,325.00	8.44 %
<u>21.61.61166</u>	TENNIS SERVICES	9,000.00	9,000.00	0.00	5,705.00	3,295.00	63.39 %
<u>21.61.61167</u>	TUMBLING SERVICES	129,150.00	129,150.00	11,920.40	45,492.01	83,657.99	35.22 %
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	40,000.00	40,000.00	460.00	5,395.00	34,605.00	13.49 %
<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	5,813.11	6,036.02	-2,536.02	172.46 %
<u>21.61.62962</u>	KIDS SPORTS SUPPLIES	4,000.00	4,000.00	0.00	1,047.31	2,952.69	26.18 %
<u>21.61.62964</u>	SOCCER SUPPLIES	7,500.00	7,500.00	121.02	7,671.70	-171.70	102.29 %
<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	0.00	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	0.00	628.85	-128.85	125.77 %
<b>Department: 61 - SPORTS Total:</b>		<b>314,083.00</b>	<b>314,083.00</b>	<b>36,018.13</b>	<b>126,500.69</b>	<b>187,582.31</b>	<b>40.28 %</b>
<b>Department: 62 - CULTURE</b>							
<u>21.62.61170</u>	ADULT ART & CULTURE SERVICES	11,990.00	11,990.00	2,246.97	4,624.77	7,365.23	38.57 %
<u>21.62.61171</u>	ADULT CULTURE SERVICES	0.00	0.00	0.00	4,158.77	-4,158.77	0.00 %
<u>21.62.61174</u>	KIDS ART & SAFETY SERVICES	0.00	0.00	457.70	807.70	-807.70	0.00 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	12,000.00	12,000.00	2,396.80	32,619.80	-20,619.80	271.83 %
<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 %
<b>Department: 62 - CULTURE Total:</b>		<b>26,990.00</b>	<b>26,990.00</b>	<b>5,101.47</b>	<b>42,211.04</b>	<b>-15,221.04</b>	<b>156.40 %</b>
<b>Department: 63 - CHILD CARE</b>							
<u>21.63.60000</u>	REGULAR SALARIES	128,284.00	128,284.00	651.62	34,242.03	94,041.97	26.69 %
<u>21.63.60001</u>	TEMP - PARKSIDE PRESCHOOL	100,516.00	100,516.00	16,294.42	98,414.35	2,101.65	97.91 %
<u>21.63.60002</u>	TEMP - ROBSON AFTER CARE	53,492.00	53,492.00	2,959.53	29,985.68	23,506.32	56.06 %
<u>21.63.60003</u>	TEMP - CAMP KIDMARIN MIGHTY	48,135.00	48,135.00	24.06	8,206.00	39,929.00	17.05 %
<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	1,233.51	10,288.35	4,803.65	68.17 %
<u>21.63.60200</u>	BENEFITS	53,903.00	53,903.00	2,183.93	28,447.46	25,455.54	52.78 %
<u>21.63.60203</u>	CASH BACK	0.00	0.00	169.70	1,018.20	-1,018.20	0.00 %
<u>21.63.60220</u>	PAYROLL TAXES	25,317.00	25,317.00	1,537.59	12,712.53	12,604.47	50.21 %
<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	55.41	4,435.95	5,064.05	46.69 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENTSERVICES	132,660.00	132,660.00	52,773.07	55,709.07	76,950.93	41.99 %
<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	2,184.00	59,187.05	-24,187.05	169.11 %
<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	4,279.11	25,770.67	15,229.33	62.86 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	3,300.00	3,300.00	436.28	1,646.22	1,653.78	49.89 %
<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	694.60	3,816.90	11,183.10	25.45 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPPLI...	7,500.00	7,500.00	1,281.63	1,281.63	6,218.37	17.09 %
<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	482.26	3,380.12	6,619.88	33.80 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	2,600.00	2,600.00	289.15	289.15	2,310.85	11.12 %
<b>Department: 63 - CHILD CARE Total:</b>		<b>718,839.00</b>	<b>718,839.00</b>	<b>87,529.87</b>	<b>383,384.70</b>	<b>335,454.30</b>	<b>53.33 %</b>
<b>Department: 64 - EVENTS AND OTHER</b>							
<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	13.27	69.10	1,430.90	4.61 %
<u>21.64.62999</u>	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	10.87	-10.87	0.00 %
<b>Department: 64 - EVENTS AND OTHER Total:</b>		<b>3,000.00</b>	<b>3,000.00</b>	<b>13.27</b>	<b>79.97</b>	<b>2,920.03</b>	<b>2.67 %</b>

Budget Report

For Fiscal: 2019-2020 Period Ending: 12/31/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Department: 65 - PROGRAM ADMINISTRATION</b>						
<a href="#">21.65.60000</a>	REGULAR SALARIES	218,830.00	218,830.00	21,951.80	106,240.75	112,589.25 48.55 %
<a href="#">21.65.60002</a>	TEMP SALARIES	15,000.00	15,000.00	0.00	0.00	15,000.00 0.00 %
<a href="#">21.65.60020</a>	OVERTIME	5,000.00	5,000.00	586.75	3,613.14	1,386.86 72.26 %
<a href="#">21.65.60024</a>	LEAVE BUYOUT	0.00	0.00	0.00	216.17	-216.17 0.00 %
<a href="#">21.65.60100</a>	RETIREMENT	20,485.00	20,485.00	2,087.90	9,924.10	10,560.90 48.45 %
<a href="#">21.65.60200</a>	BENEFITS	40,710.00	40,710.00	4,803.07	20,900.56	19,809.44 51.34 %
<a href="#">21.65.60203</a>	CASH BACK	8,760.00	8,760.00	657.00	3,942.00	4,818.00 45.00 %
<a href="#">21.65.60220</a>	PAYROLL TAXES	19,064.00	19,064.00	1,771.37	8,703.51	10,360.49 45.65 %
<a href="#">21.65.61000</a>	TRAINING	4,500.00	4,500.00	0.00	1,209.88	3,290.12 26.89 %
<a href="#">21.65.61106</a>	OUTSIDE SVCS-MGT INFO SYS	0.00	0.00	1,346.28	5,521.64	-5,521.64 0.00 %
<a href="#">21.65.61137</a>	FINGERPRINTING	3,000.00	3,000.00	143.00	2,080.50	919.50 69.35 %
<a href="#">21.65.61149</a>	FACILITY RENTAL	9,100.00	9,100.00	0.00	0.00	9,100.00 0.00 %
<a href="#">21.65.61150</a>	OUTSIDE SERVICES -OTHER	750.00	750.00	0.00	0.00	750.00 0.00 %
<a href="#">21.65.61177</a>	CHG CARDS	90,000.00	90,000.00	10,135.77	42,276.82	47,723.18 46.97 %
<a href="#">21.65.61302</a>	DUES	1,000.00	1,000.00	0.00	0.00	1,000.00 0.00 %
<a href="#">21.65.61403</a>	MAINTENANCE-COMPUTERS	500.00	500.00	0.00	0.00	500.00 0.00 %
<a href="#">21.65.61414</a>	IFF EQUIP MAINT	4,000.00	4,000.00	0.00	380.73	3,619.27 9.52 %
<a href="#">21.65.61506</a>	BLDG. MAINT-OTHER	4,000.00	4,000.00	169.53	6,397.53	-2,397.53 159.94 %
<a href="#">21.65.61701</a>	UTILITIES-ELECTRICITY	10,000.00	10,000.00	797.72	4,286.04	5,713.96 42.86 %
<a href="#">21.65.61705</a>	UTILITIES-TELEPHONE	5,000.00	5,000.00	110.37	1,898.19	3,101.81 37.96 %
<a href="#">21.65.61905</a>	PROMOTION/MARKETING	4,000.00	4,000.00	12.00	1,291.23	2,708.77 32.28 %
<a href="#">21.65.62000</a>	OFFICE SUPPLIES	5,000.00	5,000.00	870.48	3,179.90	1,820.10 63.60 %
<a href="#">21.65.62004</a>	PROGRAM BROCHURE & MAILING	22,000.00	22,000.00	0.00	15,761.96	6,238.04 71.65 %
<a href="#">21.65.62200</a>	DEPARTMENTAL SUPPLIES	5,000.00	5,000.00	0.00	1,111.30	3,888.70 22.23 %
<a href="#">21.65.62203</a>	VOLUNTEER REC SUPPLIES	500.00	500.00	0.00	0.00	500.00 0.00 %
<a href="#">21.65.62988</a>	VEHICLE-OIL/TIRES	500.00	500.00	0.00	28.99	471.01 5.80 %
<a href="#">21.65.63018</a>	FURNITURE	1,500.00	1,500.00	0.00	-1.00	1,501.00 -0.07 %
<a href="#">21.65.63100</a>	CAPITAL OUTLAY - CONSTRUCTION	50,000.00	50,000.00	19,900.00	43,510.30	6,489.70 87.02 %
<b>Department: 65 - PROGRAM ADMINISTRATION Total:</b>		<b>548,199.00</b>	<b>548,199.00</b>	<b>65,343.04</b>	<b>282,474.24</b>	<b>265,724.76 51.53 %</b>
<b>Expense Total:</b>		<b>1,669,863.00</b>	<b>1,669,863.00</b>	<b>194,005.78</b>	<b>893,402.64</b>	<b>776,460.36 53.50 %</b>
<b>Fund: 21 - RECREATION Surplus (Deficit):</b>		<b>-42,594.00</b>	<b>-42,594.00</b>	<b>-30,531.93</b>	<b>125,720.81</b>	<b>168,314.81 -295.16 %</b>
<b>Report Surplus (Deficit):</b>		<b>-42,594.00</b>	<b>-42,594.00</b>	<b>-30,531.93</b>	<b>125,720.81</b>	<b>168,314.81 -295.16 %</b>



Town of San Anselmo

# Budget Report Group Summary

For Fiscal: 2019-2020 Period Ending: 01/31/2020

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 21 - RECREATION</b>						
Revenue	1,627,269.00	1,627,269.00	0.00	1,019,123.45	-608,145.55	62.63 %
Expense	1,669,863.00	1,669,863.00	43,335.09	936,737.73	733,125.27	56.10 %
<b>Fund: 21 - RECREATION Surplus (Deficit):</b>	<b>-42,594.00</b>	<b>-42,594.00</b>	<b>-43,335.09</b>	<b>82,385.72</b>	<b>124,979.72</b>	<b>-193.42 %</b>
<b>Report Surplus (Deficit):</b>	<b>-42,594.00</b>	<b>-42,594.00</b>	<b>-43,335.09</b>	<b>82,385.72</b>	<b>124,979.72</b>	<b>-193.42 %</b>