

TOWN OF SAN ANSELMO

Staff Report

December 9, 2020

For the Meeting of December 15, 2020

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 November 30, 2020.

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 November 30, 2020, 42% of the fiscal year has elapsed and the Recreation Fund is listed at 29 % of projected revenues and 34% of projected expenditures.

The County Public Health Order for COVID-19 is designed to ensure social distancing, prevent congregating, and protect the health of our residents. The Order drastically changes the Recreation Department's ability to offer services, programs, and rentals.

Enrollment for recreation programs is down across the County, however, these numbers may improve when children return to school, as the County changes tiers and with the possibility of a vaccine. The department has a current deficit of \$106,603. The Recreation reserve fund will be used to balance our budget. In addition, staff is in constant communication with both the Town Manager and the Finance Director to discuss operation decisions for FY 2020-21.

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

FY	Revenue			Expenditures			Rev Over/(Under) Exp	
	Budget	Actual	%	Budget	Actual	%	\$	%
2020-21	1,408,125	414,050	29%	1,550,947	520,653	34%	(106,603)	(8%)
2019-20	1,627,269	855,650	53%	1,669,863	699,397	42%	156,253	10%
2018-19	1,510,604	815,585	54%	1,596,204	658,776	41%	156,810	10%
2017-18	1,514,000	755,792	50%	1,644,385	641,147	39%	114,645	7.5%
2016-17	1,384,325	698,968	51%	1,500,570	636,924	43%	62,044	4.4%
2015-16	1,246,689	661,968	53%	1,356,689	702,584	52%	(40,616)	(2.9%)
2014-15	1,163,485	447,123	38%	1,163,485	452,157	39%	(5,043)	(<1%)

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'D. Mauk', with a horizontal line underneath.

Danielle Mauk
Community Services Director

Attachment 1: Revenue & Expenditure Report FY 2020-21: Recreation Fund as of 11/30/2020



Town of San Anselmo

Budget Report

Account Summary

For Fiscal: 2020-2021 Period Ending: 11/30/2020

		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	0.00	-55.00	-12,555.00	0.44 %
<u>21.61.48101</u>	KIDS SPORTS	41,125.00	41,125.00	0.00	5,776.00	-35,349.00	14.04 %
<u>21.61.48102</u>	TENNIS	15,000.00	15,000.00	57.48	17,707.48	2,707.48	118.05 %
<u>21.61.48103</u>	TUMBLING	150,150.00	150,150.00	9,237.52	18,536.52	-131,613.48	12.35 %
<u>21.61.48105</u>	ROOKIE BASEBALL	12,000.00	12,000.00	886.48	886.48	-11,113.52	7.39 %
<u>21.61.48106</u>	ROOKIE SOCCER	55,000.00	55,000.00	0.00	40,920.00	-14,080.00	74.40 %
<u>21.61.48107</u>	ROOKIE BASKETBALL	50,000.00	50,000.00	20,338.61	52,288.61	2,288.61	104.58 %
<u>21.61.48108</u>	SOFTBALL	25,000.00	25,000.00	285.60	4,159.60	-20,840.40	16.64 %
<u>21.61.48110</u>	YOUTH SOCCER	125,000.00	125,000.00	713.86	95,465.86	-29,534.14	76.37 %
	Department: 61 - SPORTS Total:	485,775.00	485,775.00	31,519.55	235,685.55	-250,089.45	48.52 %
Department: 62 - CULTURE							
<u>21.62.48111</u>	ADULT ART & CULTURE	23,250.00	23,250.00	330.78	1,120.78	-22,129.22	4.82 %
<u>21.62.48114</u>	KIDS ART & SAFETY	63,000.00	63,000.00	0.00	0.00	-63,000.00	0.00 %
<u>21.62.48115</u>	KIDS CULTURE	0.00	0.00	7,429.44	-8,802.81	-8,802.81	0.00 %
	Department: 62 - CULTURE Total:	86,250.00	86,250.00	7,760.22	-7,682.03	-93,932.03	8.91 %
Department: 63 - CHILD CARE							
<u>21.63.48119</u>	PARKSIDE	250,000.00	250,000.00	18,287.80	56,369.97	-193,630.03	22.55 %
<u>21.63.48120</u>	ROSS VALLEY ART AND MUSIC CAMPS	12,000.00	12,000.00	0.00	0.00	-12,000.00	0.00 %
<u>21.63.48121</u>	AFTER SCHOOL ENRICHMENT	198,000.00	198,000.00	4,452.83	20,973.67	-177,026.33	10.59 %
<u>21.63.48123</u>	SPECIALTY CAMPS	60,000.00	60,000.00	2,099.88	-12,808.12	-72,808.12	21.35 %
<u>21.63.48124</u>	CAMP SPORTS	0.00	0.00	0.00	87,140.00	87,140.00	0.00 %
<u>21.63.48125</u>	CAMP KIDMARIN MIGHTY	72,500.00	72,500.00	0.00	14,316.00	-58,184.00	19.75 %
<u>21.63.48131</u>	ROBSON AFTER SCHOOL PROGRAM	160,000.00	160,000.00	2,245.17	12,425.17	-147,574.83	7.77 %
	Department: 63 - CHILD CARE Total:	752,500.00	752,500.00	27,085.68	178,416.69	-574,083.31	23.71 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.48127</u>	ICC FACILITY RENTALS	4,500.00	4,500.00	0.00	1,500.00	-3,000.00	33.33 %
<u>21.64.48128</u>	PARK AND FIELD RENTALS	5,600.00	5,600.00	3,142.34	3,142.34	-2,457.66	56.11 %
	Department: 64 - EVENTS AND OTHER Total:	10,100.00	10,100.00	3,142.34	4,642.34	-5,457.66	45.96 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.48129</u>	MISC FEES	50,000.00	50,000.00	0.00	-889.00	-50,889.00	1.78 %
<u>21.65.48130</u>	ADVERTISING	12,000.00	12,000.00	0.00	0.00	-12,000.00	0.00 %
<u>21.65.48135</u>	ROBSON RENTAL INCOME	5,000.00	5,000.00	1,029.01	1,029.01	-3,970.99	20.58 %
<u>21.65.48136</u>	BANNER/HUB FEES	6,500.00	6,500.00	407.34	2,847.34	-3,652.66	43.81 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	73,500.00	73,500.00	1,436.35	2,987.35	-70,512.65	4.06 %
	Revenue Total:	1,408,125.00	1,408,125.00	70,944.14	414,049.90	-994,075.10	29.40 %
Expense							
Department: 00 - UNDESIGNATED							
<u>21.00.67999</u>	TRANSFERS OUT	73,736.00	73,736.00	0.00	73,736.00	0.00	100.00 %
	Department: 00 - UNDESIGNATED Total:	73,736.00	73,736.00	0.00	73,736.00	0.00	100.00 %
Department: 61 - SPORTS							
<u>21.61.60005</u>	TEMP - SPORTS OFFICIALS	36,000.00	36,000.00	5,025.00	10,225.40	25,774.60	28.40 %
<u>21.61.60220</u>	PAYROLL TAXES	2,754.00	2,754.00	384.42	782.28	1,971.72	28.41 %
<u>21.61.61155</u>	ADULT SPORTS CONTRACT SERV	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<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	6,500.00	6,500.00	0.00	0.00	6,500.00	0.00 %
<u>21.61.61162</u>	KIDS SPORTS SERVICES	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
<u>21.61.61164</u>	SOCCER SERVICES	1,000.00	1,000.00	160.00	547.38	452.62	54.74 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 11/30/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>21.61.61165</u>	SOFTBALL SERVICES	9,000.00	9,000.00	0.00	0.00	9,000.00	0.00 %
<u>21.61.61166</u>	TENNIS SERVICES	6,500.00	6,500.00	6,667.50	9,319.10	-2,819.10	143.37 %
<u>21.61.61167</u>	TUMBLING SERVICES	94,500.00	94,500.00	5,700.00	5,700.00	88,800.00	6.03 %
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
<u>21.61.62960</u>	BASEBALL SUPPLIES	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00 %
<u>21.61.62961</u>	BASKETBALL SUPPLIES	7,500.00	7,500.00	859.35	859.35	6,640.65	11.46 %
<u>21.61.62962</u>	KIDS SPORTS SUPPLIES	3,000.00	3,000.00	36.83	409.79	2,590.21	13.66 %
<u>21.61.62964</u>	SOCCER SUPPLIES	8,000.00	8,000.00	55.73	13,104.03	-5,104.03	163.80 %
<u>21.61.62965</u>	SOFTBALL SUPPLIES	6,500.00	6,500.00	0.00	0.00	6,500.00	0.00 %
<u>21.61.62966</u>	TENNIS SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.61.62969</u>	YOUTH SOCCER SUPPLIES	21,500.00	21,500.00	0.00	143.29	21,356.71	0.67 %
<u>21.61.62989</u>	ADULT SPORTS SUPPLIES	700.00	700.00	0.00	0.00	700.00	0.00 %
Department: 61 - SPORTS Total:		225,954.00	225,954.00	18,888.83	41,090.62	184,863.38	18.19 %
Department: 62 - CULTURE							
<u>21.62.61170</u>	ADULT ART & CULTURE SERVICES	15,750.00	15,750.00	0.00	658.00	15,092.00	4.18 %
<u>21.62.61174</u>	KIDS ART & SAFETY SERVICES	39,075.00	39,075.00	0.00	0.00	39,075.00	0.00 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	0.00	0.00	1,652.30	1,652.30	-1,652.30	0.00 %
<u>21.62.62971</u>	ADULT ART & CULTURE SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.62.62975</u>	KIDS CULTURE SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
Department: 62 - CULTURE Total:		55,825.00	55,825.00	1,652.30	2,310.30	53,514.70	4.14 %
Department: 63 - CHILD CARE							
<u>21.63.60000</u>	REGULAR SALARIES	126,514.00	126,514.00	10,453.42	53,252.26	73,261.74	42.09 %
<u>21.63.60001</u>	TEMP - PARKSIDE PRESCHOOL	135,000.00	135,000.00	11,626.10	48,896.60	86,103.40	36.22 %
<u>21.63.60002</u>	TEMP - ROBSON AFTER CARE	53,492.00	53,492.00	2,294.25	17,386.60	36,105.40	32.50 %
<u>21.63.60003</u>	TEMP - CAMP KIDMARIN MIGHTY	21,875.00	21,875.00	406.25	3,532.75	18,342.25	16.15 %
<u>21.63.60020</u>	OVERTIME	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.63.60100</u>	RETIREMENT	22,101.00	22,101.00	2,074.93	10,381.13	11,719.87	46.97 %
<u>21.63.60200</u>	BENEFITS	53,806.00	53,806.00	4,389.48	26,336.88	27,469.12	48.95 %
<u>21.63.60203</u>	CASH BACK	0.00	0.00	225.00	1,125.00	-1,125.00	0.00 %
<u>21.63.60220</u>	PAYROLL TAXES	25,810.00	25,810.00	1,912.88	9,500.79	16,309.21	36.81 %
<u>21.63.61179</u>	PARKSIDE SERVICES	7,125.00	7,125.00	340.64	506.32	6,618.68	7.11 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENTSERVICES	132,660.00	132,660.00	6,776.00	11,606.00	121,054.00	8.75 %
<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	0.00	0.00	0.00	65,602.76	-65,602.76	0.00 %
<u>21.63.61184</u>	CAMP KIDMARIN MIGHTY SERVICES	4,250.00	4,250.00	0.00	0.00	4,250.00	0.00 %
<u>21.63.61186</u>	SPECIALTY CAMPS SERVICES	30,750.00	30,750.00	2,118.72	14,361.22	16,388.78	46.70 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	3,300.00	3,300.00	538.64	912.55	2,387.45	27.65 %
<u>21.63.62979</u>	PARKSIDE SUPPLIES	11,250.00	11,250.00	170.03	488.89	10,761.11	4.35 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPPLI...	5,000.00	5,000.00	21.78	21.78	4,978.22	0.44 %
<u>21.63.62984</u>	CAMP KIDMARIN MIGHTY SUPPLIES	3,000.00	3,000.00	0.00	344.39	2,655.61	11.48 %
<u>21.63.62987</u>	ROBSON AFTER SCHOOL SUPPLIES	8,350.00	8,350.00	15.25	15.25	8,334.75	0.18 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
Department: 63 - CHILD CARE Total:		652,283.00	652,283.00	43,363.37	264,271.17	388,011.83	40.51 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.61136</u>	OTHER ADVERTISING	1,980.00	1,980.00	0.00	0.00	1,980.00	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	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
Department: 64 - EVENTS AND OTHER Total:		53,480.00	53,480.00	0.00	0.00	53,480.00	0.00 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.60000</u>	REGULAR SALARIES	229,880.00	229,880.00	17,805.03	73,972.55	155,907.45	32.18 %
<u>21.65.60002</u>	TEMP SALARIES	10,000.00	10,000.00	0.00	9,490.50	509.50	94.91 %
<u>21.65.60020</u>	OVERTIME	0.00	0.00	0.00	192.22	-192.22	0.00 %
<u>21.65.60100</u>	RETIREMENT	22,958.00	22,958.00	1,761.88	7,038.16	15,919.84	30.66 %
<u>21.65.60200</u>	BENEFITS	51,157.00	51,157.00	1,762.42	10,706.17	40,450.83	20.93 %
<u>21.65.60203</u>	CASH BACK	9,636.00	9,636.00	657.00	2,553.54	7,082.46	26.50 %
<u>21.65.60220</u>	PAYROLL TAXES	19,088.00	19,088.00	1,406.33	6,585.88	12,502.12	34.50 %
<u>21.65.61000</u>	TRAINING	300.00	300.00	50.00	324.00	-24.00	108.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 11/30/2020

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>21.65.61106</u>						
OUTSIDE SVCS-MGT INFO SYS	0.00	0.00	1,478.28	5,896.52	-5,896.52	0.00 %
<u>21.65.61137</u>						
FINGERPRINTING	3,500.00	3,500.00	166.50	1,776.00	1,724.00	50.74 %
<u>21.65.61150</u>						
OUTSIDE SERVICES -OTHER	750.00	750.00	0.00	0.00	750.00	0.00 %
<u>21.65.61177</u>						
CHG CARDS	90,000.00	90,000.00	0.00	12,185.55	77,814.45	13.54 %
<u>21.65.61302</u>						
DUES	1,000.00	1,000.00	14.99	269.98	730.02	27.00 %
<u>21.65.61403</u>						
MAINTENANCE-COMPUTERS	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.65.61414</u>						
IFF EQUIP MAINT	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>21.65.61506</u>						
BLDG. MAINT-OTHER	2,400.00	2,400.00	0.00	0.00	2,400.00	0.00 %
<u>21.65.61701</u>						
UTILITIES-ELECTRICITY	10,000.00	10,000.00	862.60	2,593.29	7,406.71	25.93 %
<u>21.65.61705</u>						
UTILITIES-TELEPHONE	5,000.00	5,000.00	746.21	1,934.37	3,065.63	38.69 %
<u>21.65.61905</u>						
PROMOTION/MARKETING	1,500.00	1,500.00	19.98	604.21	895.79	40.28 %
<u>21.65.62000</u>						
OFFICE SUPPLIES	5,000.00	5,000.00	534.22	808.27	4,191.73	16.17 %
<u>21.65.62004</u>						
PROGRAM BROCHURE & MAILING	20,000.00	20,000.00	0.00	255.00	19,745.00	1.28 %
<u>21.65.62200</u>						
DEPARTMENTAL SUPPLIES	4,000.00	4,000.00	288.69	2,058.40	1,941.60	51.46 %
<u>21.65.62203</u>						
VOLUNTEER REC SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.65.62988</u>						
VEHICLE-OIL/TIRES	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.65.63018</u>						
FURNITURE	500.00	500.00	0.00	0.00	500.00	0.00 %
Department: 65 - PROGRAM ADMINISTRATION Total:	489,669.00	489,669.00	27,554.13	139,244.61	350,424.39	28.44 %
Expense Total:	1,550,947.00	1,550,947.00	91,458.63	520,652.70	1,030,294.30	33.57 %
Fund: 21 - RECREATION Surplus (Deficit):	-142,822.00	-142,822.00	-20,514.49	-106,602.80	36,219.20	74.64 %
Report Surplus (Deficit):	-142,822.00	-142,822.00	-20,514.49	-106,602.80	36,219.20	74.64 %



Town of San Anselmo

Budget Report Group Summary

For Fiscal: 2020-2021 Period Ending: 11/30/2020

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION						
Revenue	1,408,125.00	1,408,125.00	70,944.14	414,049.90	-994,075.10	29.40 %
Expense	1,550,947.00	1,550,947.00	91,458.63	520,652.70	1,030,294.30	33.57 %
Fund: 21 - RECREATION Surplus (Deficit):	-142,822.00	-142,822.00	-20,514.49	-106,602.80	36,219.20	74.64 %
Report Surplus (Deficit):	-142,822.00	-142,822.00	-20,514.49	-106,602.80	36,219.20	74.64 %