

TOWN OF SAN ANSELMO

Staff Report

April 13, 2021

For the Meeting of April 20, 2021

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, 2021.

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, 2021, 75% of the fiscal year has elapsed and the Recreation Fund is listed at 68% of projected revenues and 55% of projected expenditures.

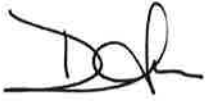
The County Public Health Order for COVID-19 is designed to ensure social distancing, prevent congregating, and protect the health of our residents. The Order drastically changes the Recreation Department's ability to offer services, programs, and rentals.

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 distribution of the vaccine. This month the Department saw an increase in revenue due to sign-ups for summer camps. Income for any program that begins on or after July 1, 2021 will be deferred to FY 21/22. The Recreation reserve fund will be used to balance any deficit. 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	957,660	68%	1,550,947	857,385	55%	100,274	7%
2019-20	1,627,269	1,603,491	99%	1,676,763	1,270,916	76%	332,575	20%
2018-19	1,510,604	1,586,775	105%	1,591,144	1,047,174	66%	539,601	36%
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%

Respectfully submitted,

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

Dannielle Mauk
Community Services Director

Attachment 1: Revenue & Expenditure Report FY 2020-21: Recreation Fund as of 03/31/2021.



Budget Report Account Summary

For Fiscal: 2020-2021 Period Ending: 03/31/2021

		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	34,298.00	40,416.00	-709.00	98.28 %
<u>21.61.48102</u>	TENNIS	15,000.00	15,000.00	11,403.00	44,440.48	29,440.48	296.27 %
<u>21.61.48103</u>	TUMBLING	150,150.00	150,150.00	15,107.00	32,874.52	-117,275.48	21.89 %
<u>21.61.48105</u>	ROOKIE BASEBALL	12,000.00	12,000.00	1,705.00	35,483.48	23,483.48	295.70 %
<u>21.61.48106</u>	ROOKIE SOCCER	55,000.00	55,000.00	6,790.00	47,710.00	-7,290.00	86.75 %
<u>21.61.48107</u>	ROOKIE BASKETBALL	50,000.00	50,000.00	0.00	53,633.61	3,633.61	107.27 %
<u>21.61.48108</u>	SOFTBALL	25,000.00	25,000.00	835.00	26,779.60	1,779.60	107.12 %
<u>21.61.48110</u>	YOUTH SOCCER	125,000.00	125,000.00	6,595.00	102,060.86	-22,939.14	81.65 %
	Department: 61 - SPORTS Total:	485,775.00	485,775.00	76,733.00	383,343.55	-102,431.45	78.91 %
Department: 62 - CULTURE							
<u>21.62.48111</u>	ADULT ART & CULTURE	23,250.00	23,250.00	360.00	2,670.78	-20,579.22	11.49 %
<u>21.62.48114</u>	KIDS ART & SAFETY	63,000.00	63,000.00	1,185.00	11,362.00	-51,638.00	18.03 %
<u>21.62.48115</u>	KIDS CULTURE	0.00	0.00	51,786.00	59,300.19	59,300.19	0.00 %
	Department: 62 - CULTURE Total:	86,250.00	86,250.00	53,331.00	73,332.97	-12,917.03	85.02 %
Department: 63 - CHILD CARE							
<u>21.63.48119</u>	PARKSIDE	250,000.00	250,000.00	35,786.00	144,677.47	-105,322.53	57.87 %
<u>21.63.48120</u>	ROSS VALLEY ART AND MUSIC CAM	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	403.00	43,790.67	-154,209.33	22.12 %
<u>21.63.48123</u>	SPECIALTY CAMPS	60,000.00	60,000.00	25,367.00	15,998.88	-44,001.12	26.66 %
<u>21.63.48124</u>	CAMP SPORTS	0.00	0.00	84,645.00	171,785.00	171,785.00	0.00 %
<u>21.63.48125</u>	CAMP KIDMARIN MIGHTY	72,500.00	72,500.00	58,125.00	72,441.00	-59.00	99.92 %
<u>21.63.48131</u>	ROBSON AFTER SCHOOL PROGRAM	160,000.00	160,000.00	8,736.00	35,010.77	-124,989.23	21.88 %
	Department: 63 - CHILD CARE Total:	752,500.00	752,500.00	213,062.00	483,703.79	-268,796.21	64.28 %
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	0.00	3,479.34	-2,120.66	62.13 %
	Department: 64 - EVENTS AND OTHER Total:	10,100.00	10,100.00	0.00	4,979.34	-5,120.66	49.30 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.48129</u>	MISC FEES	50,000.00	50,000.00	332.50	-556.50	-50,556.50	1.11 %
<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	576.00	8,059.01	3,059.01	161.18 %
<u>21.65.48136</u>	BANNER/HUB FEES	6,500.00	6,500.00	325.00	4,797.34	-1,702.66	73.81 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	73,500.00	73,500.00	1,233.50	12,299.85	-61,200.15	16.73 %
	Revenue Total:	1,408,125.00	1,408,125.00	344,359.50	957,659.50	-450,465.50	68.01 %
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	591.00	10,816.40	25,183.60	30.05 %
<u>21.61.60220</u>	PAYROLL TAXES	2,754.00	2,754.00	45.21	827.49	1,926.51	30.05 %
<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	3,684.00	2,816.00	56.68 %
<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	0.00	547.38	452.62	54.74 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
21.61.61165	SOFTBALL SERVICES	9,000.00	9,000.00	10,636.06	10,636.06	-1,636.06	118.18 %
21.61.61166	TENNIS SERVICES	6,500.00	6,500.00	0.00	9,319.10	-2,819.10	143.37 %
21.61.61167	TUMBLING SERVICES	94,500.00	94,500.00	2,000.00	12,255.77	82,244.23	12.97 %
21.61.61169	YOUTH SOCCER SERVICES	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
21.61.62960	BASEBALL SUPPLIES	3,500.00	3,500.00	752.52	1,330.06	2,169.94	38.00 %
21.61.62961	BASKETBALL SUPPLIES	7,500.00	7,500.00	0.00	6,466.34	1,033.66	86.22 %
21.61.62962	KIDS SPORTS SUPPLIES	3,000.00	3,000.00	0.00	409.79	2,590.21	13.66 %
21.61.62964	SOCCER SUPPLIES	8,000.00	8,000.00	0.00	13,104.03	-5,104.03	163.80 %
21.61.62965	SOFTBALL SUPPLIES	6,500.00	6,500.00	0.00	370.67	6,129.33	5.70 %
21.61.62966	TENNIS SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
21.61.62969	YOUTH SOCCER SUPPLIES	21,500.00	21,500.00	0.00	183.03	21,316.97	0.85 %
21.61.62989	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	14,024.79	69,950.12	156,003.88	30.96 %
Department: 62 - CULTURE							
21.62.61170	ADULT ART & CULTURE SERVICES	15,750.00	15,750.00	0.00	1,186.00	14,564.00	7.53 %
21.62.61171	ADULT CULTURE SERVICES	0.00	0.00	0.00	252.00	-252.00	0.00 %
21.62.61174	KIDS ART & SAFETY SERVICES	39,075.00	39,075.00	6,360.10	10,296.90	28,778.10	26.35 %
21.62.61175	KIDS CULTURE SERVICES	0.00	0.00	2,800.00	8,461.10	-8,461.10	0.00 %
21.62.62971	ADULT ART & CULTURE SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
21.62.62975	KIDS CULTURE SUPPLIES	500.00	500.00	0.00	96.45	403.55	19.29 %
Department: 62 - CULTURE Total:		55,825.00	55,825.00	9,160.10	20,292.45	35,532.55	36.35 %
Department: 63 - CHILD CARE							
21.63.60000	REGULAR SALARIES	126,514.00	126,514.00	10,453.42	95,065.94	31,448.06	75.14 %
21.63.60001	TEMP - PARKSIDE PRESCHOOL	135,000.00	135,000.00	11,154.74	90,751.85	44,248.15	67.22 %
21.63.60002	TEMP - ROBSON AFTER CARE	53,492.00	53,492.00	2,913.50	29,319.35	24,172.65	54.81 %
21.63.60003	TEMP - CAMP KIDMARIN MIGHTY	21,875.00	21,875.00	147.00	4,510.25	17,364.75	20.62 %
21.63.60020	OVERTIME	500.00	500.00	0.00	0.00	500.00	0.00 %
21.63.60100	RETIREMENT	22,101.00	22,101.00	2,114.32	18,513.83	3,587.17	83.77 %
21.63.60200	BENEFITS	53,806.00	53,806.00	4,624.26	44,833.92	8,972.08	83.33 %
21.63.60203	CASH BACK	0.00	0.00	450.00	2,700.00	-2,700.00	0.00 %
21.63.60220	PAYROLL TAXES	25,810.00	25,810.00	1,921.54	17,009.54	8,800.46	65.90 %
21.63.61179	PARKSIDE SERVICES	7,125.00	7,125.00	154.35	574.51	6,550.49	8.06 %
21.63.61180	AFTER SCHOOL ENRICHMENTSERVI	132,660.00	132,660.00	7,570.00	19,176.00	113,484.00	14.45 %
21.63.61182	ART AND MUSIC CAMP CONTRACT	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
21.63.61183	CAMP SPORTS SERVICES	0.00	0.00	0.00	65,602.76	-65,602.76	0.00 %
21.63.61184	CAMP KIDMARIN MIGHTY SERVICE	4,250.00	4,250.00	0.00	0.00	4,250.00	0.00 %
21.63.61186	SPECIALTY CAMPS SERVICES	30,750.00	30,750.00	0.00	16,489.22	14,260.78	53.62 %
21.63.61187	ROBSON AFTER SCHOOL SERVICES	3,300.00	3,300.00	51.45	1,148.22	2,151.78	34.79 %
21.63.62979	PARKSIDE SUPPLIES	11,250.00	11,250.00	0.00	1,082.18	10,167.82	9.62 %
21.63.62980	AFTER SCHOOL ENRICHMENT SUPP	5,000.00	5,000.00	0.00	21.78	4,978.22	0.44 %
21.63.62984	CAMP KIDMARIN MIGHTY SUPPLIE	3,000.00	3,000.00	0.00	344.39	2,655.61	11.48 %
21.63.62987	ROBSON AFTER SCHOOL SUPPLIES	8,350.00	8,350.00	0.00	15.25	8,334.75	0.18 %
21.63.62990	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	41,554.58	407,158.99	245,124.01	62.42 %
Department: 64 - EVENTS AND OTHER							
21.64.61136	OTHER ADVERTISING	1,980.00	1,980.00	206.96	457.71	1,522.29	23.12 %
21.64.61185	SPECIAL EVENT EXPENSE	1,500.00	1,500.00	0.00	79.46	1,420.54	5.30 %
21.64.62999	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	206.96	537.17	52,942.83	1.00 %
Department: 65 - PROGRAM ADMINISTRATION							
21.65.60000	REGULAR SALARIES	229,880.00	229,880.00	17,805.03	145,192.65	84,687.35	63.16 %
21.65.60002	TEMP SALARIES	10,000.00	10,000.00	0.00	9,490.50	509.50	94.91 %
21.65.60020	OVERTIME	0.00	0.00	0.00	192.22	-192.22	0.00 %
21.65.60100	RETIREMENT	22,958.00	22,958.00	1,761.88	14,085.68	8,872.32	61.35 %
21.65.60200	BENEFITS	51,157.00	51,157.00	1,955.61	18,528.59	32,628.41	36.22 %
21.65.60203	CASH BACK	9,636.00	9,636.00	657.00	5,181.54	4,454.46	53.77 %
21.65.60220	PAYROLL TAXES	19,088.00	19,088.00	1,390.11	12,168.53	6,919.47	63.75 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>21.65.61000</u>	TRAINING	300.00	300.00	0.00	324.00	-24.00	108.00 %
<u>21.65.61106</u>	OUTSIDE SVCS-MGT INFO SYS	0.00	0.00	1,679.48	12,002.52	-12,002.52	0.00 %
<u>21.65.61137</u>	FINGERPRINTING	3,500.00	3,500.00	647.50	3,034.00	466.00	86.69 %
<u>21.65.61150</u>	OUTSIDE SERVICES -OTHER	750.00	750.00	0.00	24.98	725.02	3.33 %
<u>21.65.61177</u>	CHG CARDS	90,000.00	90,000.00	22,471.65	48,240.72	41,759.28	53.60 %
<u>21.65.61302</u>	DUES	1,000.00	1,000.00	0.00	284.97	715.03	28.50 %
<u>21.65.61403</u>	MAINTENANCE-COMPUTERS	500.00	500.00	0.00	62.40	437.60	12.48 %
<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	36.24	2,363.76	1.51 %
<u>21.65.61701</u>	UTILITIES-ELECTRICITY	10,000.00	10,000.00	2,013.17	7,243.09	2,756.91	72.43 %
<u>21.65.61705</u>	UTILITIES-TELEPHONE	5,000.00	5,000.00	424.88	3,540.71	1,459.29	70.81 %
<u>21.65.61905</u>	PROMOTION/MARKETING	1,500.00	1,500.00	340.00	1,168.04	331.96	77.87 %
<u>21.65.62000</u>	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	1,132.23	3,867.77	22.64 %
<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	314.95	3,521.67	478.33	88.04 %
<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	51,461.26	285,710.28	203,958.72	58.35 %
Expense Total:		1,550,947.00	1,550,947.00	116,407.69	857,385.01	693,561.99	55.28 %
Fund: 21 - RECREATION Surplus (Deficit):		-142,822.00	-142,822.00	227,951.81	100,274.49	243,096.49	-70.21 %
Report Surplus (Deficit):		-142,822.00	-142,822.00	227,951.81	100,274.49	243,096.49	-70.21 %



Town of San Anselmo

Budget Report Group Summary

For Fiscal: 2020-2021 Period Ending: 03/31/2021

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	344,359.50	957,659.50	-450,465.50	68.01 %
Expense	1,550,947.00	1,550,947.00	116,407.69	857,385.01	693,561.99	55.28 %
Fund: 21 - RECREATION Surplus (Deficit):	-142,822.00	-142,822.00	227,951.81	100,274.49	243,096.49	-70.21 %
Report Surplus (Deficit):	-142,822.00	-142,822.00	227,951.81	100,274.49	243,096.49	-70.21 %