

**TOWN OF SAN ANSELMO**

Staff Report

February 12, 2020

February 18, 2020

TO: Parks & Recreation Commission  
FROM: Dannielle Mauk, Community Services Director  
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 January 31, 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 through facility rentals and administrative fees.

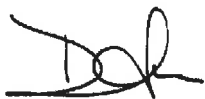
**DISCUSSION**

As of January 31, 2020, 58% of the fiscal year has elapsed and the Recreation Fund is listed at 73% of projected revenues and 59% 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	1,184,519	73%	1,669,863	992,248	59%	192,271	12%
2018-19	1,510,604	1,138,682	75%	1,591,144	838,424	53%	300,258	20%
2017-18	1,514,000	978,541	64%	1,644,385	819,942	50%	158,599	10%
2016-17	1,384,325	967,297	70%	1,500,570	804,768	54%	162,519	11.7%
2015-16	1,246,689	862,726	69%	1,356,689	851,584	63%	11,143	.008%
2014-15	1,163,485	768,569	66%	1,223,485	671,915	55%	96,653	8.3%
2013-14	1,107,657	745,230	67%	1,207,657	595,904	49%	149,326	13.5%

Respectfully submitted,



Dannielle Mauk  
Community Services Director

Attachment 1: Revenue & Expenditure Report FY 2019-20: Recreation Fund as of 01/31/2020



Town of San Anselmo

# Budget Report Account Summary

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

		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	378.00	4,409.00	-9,091.00	32.66 %
<a href="#">21.61.48101</a>	KIDS SPORTS	68,850.00	68,850.00	8,578.00	24,946.00	-43,904.00	36.23 %
<a href="#">21.61.48102</a>	TENNIS	18,000.00	18,000.00	946.00	10,788.00	-7,212.00	59.93 %
<a href="#">21.61.48103</a>	TUMBLING	205,000.00	205,000.00	33,265.00	123,252.50	-81,747.50	60.12 %
<a href="#">21.61.48105</a>	ROOKIE BASEBALL	12,000.00	12,000.00	8,565.00	9,965.00	-2,035.00	83.04 %
<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	0.00	55,489.75	9,489.75	120.63 %
<a href="#">21.61.48108</a>	SOFTBALL	25,000.00	25,000.00	16,365.00	22,955.00	-2,045.00	91.82 %
<a href="#">21.61.48110</a>	YOUTH SOCCER	125,000.00	125,000.00	750.00	117,525.00	-7,475.00	94.02 %
	<b>Department: 61 - SPORTS Total:</b>	<b>551,850.00</b>	<b>551,850.00</b>	<b>68,847.00</b>	<b>427,222.75</b>	<b>-124,627.25</b>	<b>77.42 %</b>
<b>Department: 62 - CULTURE</b>							
<a href="#">21.62.48111</a>	ADULT ART & CULTURE	22,000.00	22,000.00	3,479.00	5,800.00	-16,200.00	26.36 %
<a href="#">21.62.48112</a>	ADULT CULTURE	0.00	0.00	0.00	9,761.16	9,761.16	0.00 %
<a href="#">21.62.48114</a>	KIDS ART & SAFETY	0.00	0.00	2,660.00	7,513.50	7,513.50	0.00 %
<a href="#">21.62.48115</a>	KIDS CULTURE	23,669.00	23,669.00	6,873.00	79,518.00	55,849.00	335.96 %
	<b>Department: 62 - CULTURE Total:</b>	<b>45,669.00</b>	<b>45,669.00</b>	<b>13,012.00</b>	<b>102,592.66</b>	<b>56,923.66</b>	<b>224.64 %</b>
<b>Department: 63 - CHILD CARE</b>							
<a href="#">21.63.48119</a>	PARKSIDE	315,000.00	315,000.00	27,794.30	147,933.71	-167,066.29	46.96 %
<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	38,724.50	174,164.00	-23,836.00	87.96 %
<a href="#">21.63.48122</a>	KINDERKOOL	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	700.00	42,611.00	-37,389.00	53.26 %
<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	14,096.50	101,016.25	-73,483.75	57.89 %
	<b>Department: 63 - CHILD CARE Total:</b>	<b>977,000.00</b>	<b>977,000.00</b>	<b>81,315.30</b>	<b>628,182.96</b>	<b>-348,817.04</b>	<b>64.30 %</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	282.00	4,962.00	-4,788.00	50.89 %
<a href="#">21.64.48128</a>	PARK AND FIELD RENTALS	7,500.00	7,500.00	454.00	6,301.50	-1,198.50	84.02 %
	<b>Department: 64 - EVENTS AND OTHER Total:</b>	<b>18,250.00</b>	<b>18,250.00</b>	<b>736.00</b>	<b>11,263.50</b>	<b>-6,986.50</b>	<b>61.72 %</b>
<b>Department: 65 - PROGRAM ADMINISTRATION</b>							
<a href="#">21.65.48129</a>	MISC FEES	4,000.00	4,000.00	0.00	-2,966.62	-6,966.62	74.17 %
<a href="#">21.65.48130</a>	ADVERTISING	12,000.00	12,000.00	900.00	6,850.00	-5,150.00	57.08 %
<a href="#">21.65.48135</a>	ROBSON RENTAL INCOME	10,000.00	10,000.00	0.00	4,033.50	-5,966.50	40.34 %
<a href="#">21.65.48136</a>	BANNER/HUB FEES	8,500.00	8,500.00	585.00	7,340.00	-1,160.00	86.35 %
	<b>Department: 65 - PROGRAM ADMINISTRATION Total:</b>	<b>34,500.00</b>	<b>34,500.00</b>	<b>1,485.00</b>	<b>15,256.88</b>	<b>-19,243.12</b>	<b>44.22 %</b>
	<b>Revenue Total:</b>	<b>1,627,269.00</b>	<b>1,627,269.00</b>	<b>165,395.30</b>	<b>1,184,518.75</b>	<b>-442,750.25</b>	<b>72.79 %</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</b>	<b>100.00 %</b>
<b>Department: 61 - SPORTS</b>							
<a href="#">21.61.60005</a>	TEMP - SPORTS OFFICIALS	22,000.00	22,000.00	4,943.25	33,178.75	-11,178.75	150.81 %
<a href="#">21.61.60220</a>	PAYROLL TAXES	1,683.00	1,683.00	378.16	2,538.21	-855.21	150.81 %
<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: 01/31/2020

		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	1,365.00	2,433.29	19,566.71	11.06 %
<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	9,100.00	54,592.01	74,557.99	42.27 %
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	40,000.00	40,000.00	0.00	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	1,339.40	7,375.42	-3,875.42	210.73 %
<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	30.51	7,702.21	-202.21	102.70 %
<u>21.61.62965</u>	SOFTBALL SUPPLIES	12,000.00	12,000.00	78.17	78.17	11,921.83	0.65 %
<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>17,234.49</b>	<b>143,735.18</b>	<b>170,347.82</b>	<b>45.76 %</b>
<b>Department: 62 - CULTURE</b>							
<u>21.62.61170</u>	ADULT ART & CULTURE SERVICES	11,990.00	11,990.00	1,033.40	5,658.17	6,331.83	47.19 %
<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	1,150.00	1,957.70	-1,957.70	0.00 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	12,000.00	12,000.00	6,000.00	38,619.80	-26,619.80	321.83 %
<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>8,183.40</b>	<b>50,394.44</b>	<b>-23,404.44</b>	<b>186.72 %</b>
<b>Department: 63 - CHILD CARE</b>							
<u>21.63.60000</u>	REGULAR SALARIES	128,284.00	128,284.00	994.57	35,236.60	93,047.40	27.47 %
<u>21.63.60001</u>	TEMP - PARKSIDE PRESCHOOL	100,516.00	100,516.00	13,403.20	111,817.55	-11,301.55	111.24 %
<u>21.63.60002</u>	TEMP - ROBSON AFTER CARE	53,492.00	53,492.00	3,365.74	33,351.42	20,140.58	62.35 %
<u>21.63.60003</u>	TEMP - CAMP KIDMARIN MIGHTY	48,135.00	48,135.00	0.00	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	1,147.24	11,435.59	3,656.41	75.77 %
<u>21.63.60200</u>	BENEFITS	53,903.00	53,903.00	2,188.38	30,635.84	23,267.16	56.84 %
<u>21.63.60203</u>	CASH BACK	0.00	0.00	169.70	1,187.90	-1,187.90	0.00 %
<u>21.63.60220</u>	PAYROLL TAXES	25,317.00	25,317.00	1,306.83	14,019.36	11,297.64	55.38 %
<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	1,404.61	5,840.56	3,659.44	61.48 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENTSERVICES	132,660.00	132,660.00	0.00	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	0.00	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	0.00	25,770.67	15,229.33	62.86 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	3,300.00	3,300.00	173.28	1,819.50	1,480.50	55.14 %
<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	692.53	4,509.43	10,490.57	30.06 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPPLI...	7,500.00	7,500.00	0.00	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	869.29	4,249.41	5,750.59	42.49 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	2,600.00	2,600.00	0.00	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>25,715.37</b>	<b>409,100.07</b>	<b>309,738.93</b>	<b>56.91 %</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	0.00	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>0.00</b>	<b>79.97</b>	<b>2,920.03</b>	<b>2.67 %</b>

Budget Report

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

	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	20,800.07	127,040.82	91,789.18 58.05 %
<a href="#">21.65.60002</a>	TEMP SALARIES	15,000.00	15,000.00	405.00	405.00	14,595.00 2.70 %
<a href="#">21.65.60020</a>	OVERTIME	5,000.00	5,000.00	0.00	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	1,976.99	11,901.09	8,583.91 58.10 %
<a href="#">21.65.60200</a>	BENEFITS	40,710.00	40,710.00	4,044.70	24,945.26	15,764.74 61.28 %
<a href="#">21.65.60203</a>	CASH BACK	8,760.00	8,760.00	657.00	4,599.00	4,161.00 52.50 %
<a href="#">21.65.60220</a>	PAYROLL TAXES	19,064.00	19,064.00	1,672.43	10,375.94	8,688.06 54.43 %
<a href="#">21.65.61000</a>	TRAINING	4,500.00	4,500.00	18.20	1,228.08	3,271.92 27.29 %
<a href="#">21.65.61106</a>	OUTSIDE SVCS-MGT INFO SYS	0.00	0.00	1,582.28	7,103.92	-7,103.92 0.00 %
<a href="#">21.65.61137</a>	FINGERPRINTING	3,000.00	3,000.00	592.00	2,672.50	327.50 89.08 %
<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	10,857.43	53,134.25	36,865.75 59.04 %
<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	0.00	6,397.53	-2,397.53 159.94 %
<a href="#">21.65.61701</a>	UTILITIES-ELECTRICITY	10,000.00	10,000.00	894.82	5,180.86	4,819.14 51.81 %
<a href="#">21.65.61705</a>	UTILITIES-TELEPHONE	5,000.00	5,000.00	1,013.95	2,912.14	2,087.86 58.24 %
<a href="#">21.65.61905</a>	PROMOTION/MARKETING	4,000.00	4,000.00	40.00	1,331.23	2,668.77 33.28 %
<a href="#">21.65.62000</a>	OFFICE SUPPLIES	5,000.00	5,000.00	852.08	4,031.98	968.02 80.64 %
<a href="#">21.65.62004</a>	PROGRAM BROCHURE & MAILING	22,000.00	22,000.00	2,134.08	17,896.04	4,103.96 81.35 %
<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	170.74	169.74	1,330.26 11.32 %
<a href="#">21.65.63100</a>	CAPITAL OUTLAY - CONSTRUCTION	50,000.00	50,000.00	0.00	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>47,711.77</b>	<b>330,186.01</b>	<b>218,012.99 60.23 %</b>
<b>Expense Total:</b>		<b>1,669,863.00</b>	<b>1,669,863.00</b>	<b>98,845.03</b>	<b>992,247.67</b>	<b>677,615.33 59.42 %</b>
<b>Fund: 21 - RECREATION Surplus (Deficit):</b>		<b>-42,594.00</b>	<b>-42,594.00</b>	<b>66,550.27</b>	<b>192,271.08</b>	<b>234,865.08 -451.40 %</b>
<b>Report Surplus (Deficit):</b>		<b>-42,594.00</b>	<b>-42,594.00</b>	<b>66,550.27</b>	<b>192,271.08</b>	<b>234,865.08 -451.40 %</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	165,395.30	1,184,518.75	-442,750.25	72.79 %
Expense	1,669,863.00	1,669,863.00	98,845.03	992,247.67	677,615.33	59.42 %
<b>Fund: 21 - RECREATION Surplus (Deficit):</b>	<b>-42,594.00</b>	<b>-42,594.00</b>	<b>66,550.27</b>	<b>192,271.08</b>	<b>234,865.08</b>	<b>-451.40 %</b>
<b>Report Surplus (Deficit):</b>	<b>-42,594.00</b>	<b>-42,594.00</b>	<b>66,550.27</b>	<b>192,271.08</b>	<b>234,865.08</b>	<b>-451.40 %</b>