

TOWN OF SAN ANSELMO

Staff Report

June 9, 2020

For the Meeting of June 16, 2020

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

RECOMMENDATION

That the Commission review the Recreation Fund Revenue and Expenditure Report for the period ending May 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 May 31, 2020, 92% of the fiscal year has elapsed and the Recreation Fund is listed at 90% of projected revenues and 84% 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 and programs. During April and May we have processed a total of \$171,000 in refunds and we will continue to see refunds through June.

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	1,454,793	90%	1,676,763	1,405,544	84%	49,249	3%
2018-19	1,510,604	1,867,312	124%	1,591,144	1,322,214	83%	545,099	36%
2017-18	1,514,000	1,679,943	111%	1,644,385	1,265,329	77%	414,614	27%
2016-17	1,384,325	1,628,481	118%	1,500,570	1,253,686	84%	374,795	27%
2015-16	1,246,689	1,504,634	121%	1,356,689	1,264,648	93%	239,986	19.2%
2014-15	1,163,485	1,328,163	114%	1,223,485	1,099,013	90%	229,150	19.6%
2013-14	1,107,657	1,267,244	114%	1,207,657	990,170	92%	277,074	25.0%

Respectfully submitted,



Dannielle Mauk
Community Services Director

Attachment 1: Revenue & Expenditure Report FY 2019-20: Recreation Fund as of 05/31/2020.



Budget Report Account Summary

For Fiscal: 2019-2020 Period Ending: 05/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION							
Revenue							
Department: 61 - SPORTS							
21.61.48100	ADULT SPORTS	13,500.00	13,500.00	0.00	4,895.00	-8,605.00	36.26 %
21.61.48101	KIDS SPORTS	68,850.00	68,850.00	-455.00	15,119.00	-53,731.00	21.96 %
21.61.48102	TENNIS	18,000.00	18,000.00	-140.00	11,201.00	-6,799.00	62.23 %
21.61.48103	TUMBLING	205,000.00	205,000.00	-7,046.00	132,863.70	-72,136.30	64.81 %
21.61.48105	ROOKIE BASEBALL	12,000.00	12,000.00	-175.00	1,540.00	-10,460.00	12.83 %
21.61.48106	ROOKIE SOCCER	38,500.00	38,500.00	2,240.00	65,176.72	26,676.72	169.29 %
21.61.48107	ROOKIE BASKETBALL	46,000.00	46,000.00	0.00	55,489.75	9,489.75	120.63 %
21.61.48108	SOFTBALL	25,000.00	25,000.00	-21,245.00	280.00	-24,720.00	1.12 %
21.61.48110	YOUTH SOCCER	125,000.00	125,000.00	8,664.00	133,606.00	8,606.00	106.88 %
	Department: 61 - SPORTS Total:	551,850.00	551,850.00	-18,157.00	420,171.17	-131,678.83	76.14 %
Department: 62 - CULTURE							
21.62.48111	ADULT ART & CULTURE	22,000.00	22,000.00	94.00	7,104.25	-14,895.75	32.29 %
21.62.48112	ADULT CULTURE	0.00	0.00	0.00	9,761.16	9,761.16	0.00 %
21.62.48114	KIDS ART & SAFETY	0.00	0.00	514.00	9,417.20	9,417.20	0.00 %
21.62.48115	KIDS CULTURE	23,669.00	23,669.00	-1,637.75	108,539.25	84,870.25	458.57 %
	Department: 62 - CULTURE Total:	45,669.00	45,669.00	-1,029.75	134,821.86	89,152.86	295.22 %
Department: 63 - CHILD CARE							
21.63.48119	PARKSIDE	315,000.00	315,000.00	-775.00	223,070.89	-91,929.11	70.82 %
21.63.48120	ROSS VALLEY ART AND MUSIC CAM	12,000.00	12,000.00	530.00	15,336.00	3,336.00	127.80 %
21.63.48121	AFTER SCHOOL ENRICHMENT	198,000.00	198,000.00	-33,631.50	147,020.59	-50,979.41	74.25 %
21.63.48122	KINDERKOOOL	25,500.00	25,500.00	-14,374.50	0.00	-25,500.00	0.00 %
21.63.48123	SPECIALTY CAMPS	80,000.00	80,000.00	-9,326.00	80,157.25	157.25	100.20 %
21.63.48124	CAMP SPORTS	52,000.00	52,000.00	5,193.00	114,246.00	62,246.00	219.70 %
21.63.48125	CAMP KIDMARIN MIGHTY	120,000.00	120,000.00	-2,712.00	171,387.66	51,387.66	142.82 %
21.63.48131	ROBSON AFTER SCHOOL PROGRAM	174,500.00	174,500.00	-6,174.50	113,630.15	-60,869.85	65.12 %
	Department: 63 - CHILD CARE Total:	977,000.00	977,000.00	-61,270.50	864,848.54	-112,151.46	88.52 %
Department: 64 - EVENTS AND OTHER							
21.64.48126	SPECIAL EVENTS	1,000.00	1,000.00	0.00	0.00	-1,000.00	0.00 %
21.64.48127	ICC FACILITY RENTALS	9,750.00	9,750.00	0.00	5,056.00	-4,694.00	51.86 %
21.64.48128	PARK AND FIELD RENTALS	7,500.00	7,500.00	1,970.70	9,018.20	1,518.20	120.24 %
	Department: 64 - EVENTS AND OTHER Total:	18,250.00	18,250.00	1,970.70	14,074.20	-4,175.80	77.12 %
Department: 65 - PROGRAM ADMINISTRATION							
21.65.48129	MISC FEES	4,000.00	4,000.00	0.00	-2,966.02	-6,966.02	74.15 %
21.65.48130	ADVERTISING	12,000.00	12,000.00	1,375.00	12,300.00	300.00	102.50 %
21.65.48135	ROBSON RENTAL INCOME	10,000.00	10,000.00	0.00	4,403.50	-5,596.50	44.04 %
21.65.48136	BANNER/HUB FEES	8,500.00	8,500.00	-525.00	7,140.00	-1,360.00	84.00 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	34,500.00	34,500.00	850.00	20,877.48	-13,622.52	60.51 %
	Revenue Total:	1,627,269.00	1,627,269.00	-77,636.55	1,454,793.25	-172,475.75	89.40 %
Expense							
Department: 00 - UNDESIGNATED							
21.00.67999	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							
21.61.60005	TEMP - SPORTS OFFICIALS	22,000.00	22,000.00	0.00	35,991.25	-13,991.25	163.60 %
21.61.60220	PAYROLL TAXES	1,683.00	1,683.00	0.00	2,753.38	-1,070.38	163.60 %
21.61.61155	ADULT SPORTS CONTRACT SERV	3,000.00	3,000.00	0.00	855.00	2,145.00	28.50 %
21.61.61160	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: 05/31/2020

		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	6,169.80	2,830.20	68.55 %
<u>21.61.61162</u>	KIDS SPORTS SERVICES	22,000.00	22,000.00	0.00	2,433.29	19,566.71	11.06 %
<u>21.61.61164</u>	SOCCER SERVICES	11,500.00	11,500.00	0.00	45.00	11,455.00	0.39 %
<u>21.61.61165</u>	SOFTBALL SERVICES	8,000.00	8,000.00	0.00	8,995.00	-995.00	112.44 %
<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	0.00	72,516.62	56,633.38	56.15 %
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	40,000.00	40,000.00	0.00	5,530.00	34,470.00	13.83 %
<u>21.61.62960</u>	BASEBALL SUPPLIES	3,500.00	3,500.00	0.00	3,239.63	260.37	92.56 %
<u>21.61.62961</u>	BASKETBALL SUPPLIES	3,500.00	3,500.00	0.00	7,381.42	-3,881.42	210.90 %
<u>21.61.62962</u>	KIDS SPORTS SUPPLIES	4,000.00	4,000.00	0.00	2,185.00	1,815.00	54.63 %
<u>21.61.62964</u>	SOCCER SUPPLIES	7,500.00	7,500.00	0.00	7,702.21	-202.21	102.70 %
<u>21.61.62965</u>	SOFTBALL SUPPLIES	12,000.00	12,000.00	-35.85	6,517.12	5,482.88	54.31 %
<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	837.71	662.29	55.85 %
<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 %
	Department: 61 - SPORTS Total:	314,083.00	314,083.00	-35.85	190,894.24	123,188.76	60.78 %
Department: 62 - CULTURE							
<u>21.62.61170</u>	ADULT ART & CULTURE SERVICES	11,990.00	11,990.00	826.50	7,761.37	4,228.63	64.73 %
<u>21.62.61171</u>	ADULT CULTURE SERVICES	0.00	0.00	0.00	3,858.77	-3,858.77	0.00 %
<u>21.62.61174</u>	KIDS ART & SAFETY SERVICES	0.00	0.00	1,042.80	4,144.10	-4,144.10	0.00 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	12,000.00	12,000.00	0.00	52,777.80	-40,777.80	439.82 %
<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	1,869.30	68,542.04	-41,552.04	253.95 %
Department: 63 - CHILD CARE							
<u>21.63.60000</u>	REGULAR SALARIES	128,284.00	128,284.00	10,712.84	53,596.27	74,687.73	41.78 %
<u>21.63.60001</u>	TEMP - PARKSIDE PRESCHOOL	100,516.00	103,721.00	5,601.04	161,711.09	-57,990.09	155.91 %
<u>21.63.60002</u>	TEMP - ROBSON AFTER CARE	53,492.00	56,697.00	0.00	40,676.55	16,020.45	71.74 %
<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	1,815.73	17,629.71	-2,537.71	116.81 %
<u>21.63.60200</u>	BENEFITS	53,903.00	53,903.00	4,389.48	41,996.80	11,906.20	77.91 %
<u>21.63.60203</u>	CASH BACK	0.00	0.00	225.00	2,143.20	-2,143.20	0.00 %
<u>21.63.60220</u>	PAYROLL TAXES	25,317.00	25,807.00	1,265.19	19,874.18	5,932.82	77.01 %
<u>21.63.61178</u>	KINDERKOOOL: 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	0.00	7,190.67	2,309.33	75.69 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENTSERVI	132,660.00	132,660.00	129.50	95,604.70	37,055.30	72.07 %
<u>21.63.61182</u>	ART AND MUSIC CAMP CONTRACT	6,000.00	6,000.00	0.00	255.00	5,745.00	4.25 %
<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 SERVICE	9,500.00	9,500.00	0.00	4,229.69	5,270.31	44.52 %
<u>21.63.61186</u>	SPECIALTY CAMPS SERVICES	41,000.00	41,000.00	0.00	30,915.26	10,084.74	75.40 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	3,300.00	3,300.00	209.16	2,489.60	810.40	75.44 %
<u>21.63.62978</u>	KINDERKOOOL: 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	0.00	5,993.35	9,006.65	39.96 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPP	7,500.00	7,500.00	0.00	1,356.51	6,143.49	18.09 %
<u>21.63.62984</u>	CAMP KIDMARIN MIGHTY SUPPLIE	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	0.00	5,940.84	4,059.16	59.41 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	2,600.00	2,600.00	0.00	476.09	2,123.91	18.31 %
	Department: 63 - CHILD CARE Total:	718,839.00	725,739.00	24,347.94	560,404.75	165,334.25	77.22 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.61136</u>	OTHER ADVERTISING	1,500.00	1,500.00	0.00	1,355.00	145.00	90.33 %
<u>21.64.61185</u>	SPECIAL EVENT EXPENSE	1,500.00	1,500.00	365.00	434.10	1,065.90	28.94 %
<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	365.00	1,799.97	1,200.03	60.00 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 05/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.60000</u>	REGULAR SALARIES	218,830.00	218,830.00	17,350.50	205,453.95	13,376.05	93.89 %
<u>21.65.60002</u>	TEMP SALARIES	15,000.00	15,000.00	3,213.00	11,853.00	3,147.00	79.02 %
<u>21.65.60020</u>	OVERTIME	5,000.00	5,000.00	0.00	4,045.48	954.52	80.91 %
<u>21.65.60024</u>	LEAVE BUYOUT	0.00	0.00	0.00	216.17	-216.17	0.00 %
<u>21.65.60100</u>	RETIREMENT	20,485.00	20,485.00	1,584.00	19,189.01	1,295.99	93.67 %
<u>21.65.60200</u>	BENEFITS	40,710.00	40,710.00	1,843.60	37,748.13	2,961.87	92.72 %
<u>21.65.60203</u>	CASH BACK	8,760.00	8,760.00	657.00	7,227.00	1,533.00	82.50 %
<u>21.65.60220</u>	PAYROLL TAXES	19,064.00	19,064.00	1,623.37	17,484.45	1,579.55	91.71 %
<u>21.65.61000</u>	TRAINING	4,500.00	4,500.00	0.00	1,829.93	2,670.07	40.67 %
<u>21.65.61106</u>	OUTSIDE SVCS-MGT INFO SYS	0.00	0.00	1,464.54	12,226.62	-12,226.62	0.00 %
<u>21.65.61137</u>	FINGERPRINTING	3,000.00	3,000.00	0.00	2,985.00	15.00	99.50 %
<u>21.65.61149</u>	FACILITY RENTAL	9,100.00	9,100.00	0.00	150.00	8,950.00	1.65 %
<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	18,619.75	101,128.42	-11,128.42	112.36 %
<u>21.65.61302</u>	DUES	1,000.00	1,000.00	14.99	557.65	442.35	55.77 %
<u>21.65.61403</u>	MAINTENANCE-COMPUTERS	500.00	500.00	0.00	44.97	455.03	8.99 %
<u>21.65.61414</u>	IFF EQUIP MAINT	4,000.00	4,000.00	291.18	2,472.46	1,527.54	61.81 %
<u>21.65.61506</u>	BLDG. MAINT-OTHER	4,000.00	4,000.00	0.00	6,608.54	-2,608.54	165.21 %
<u>21.65.61701</u>	UTILITIES-ELECTRICITY	10,000.00	10,000.00	816.45	8,832.54	1,167.46	88.33 %
<u>21.65.61705</u>	UTILITIES-TELEPHONE	5,000.00	5,000.00	421.87	4,607.60	392.40	92.15 %
<u>21.65.61905</u>	PROMOTION/MARKETING	4,000.00	4,000.00	0.00	2,486.92	1,513.08	62.17 %
<u>21.65.62000</u>	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	5,083.38	-83.38	101.67 %
<u>21.65.62004</u>	PROGRAM BROCHURE & MAILING	22,000.00	22,000.00	0.00	24,471.95	-2,471.95	111.24 %
<u>21.65.62200</u>	DEPARTMENTAL SUPPLIES	5,000.00	5,000.00	39.16	2,047.49	2,952.51	40.95 %
<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	28.99	471.01	5.80 %
<u>21.65.63018</u>	FURNITURE	1,500.00	1,500.00	0.00	1,432.97	67.03	95.53 %
<u>21.65.63100</u>	CAPITAL OUTLAY - CONSTRUCTION	50,000.00	50,000.00	0.00	44,938.19	5,061.81	89.88 %
Department: 65 - PROGRAM ADMINISTRATION Total:		548,199.00	548,199.00	47,939.41	525,150.81	23,048.19	95.80 %
Expense Total:		1,669,863.00	1,676,763.00	74,485.80	1,405,543.81	271,219.19	83.82 %
Fund: 21 - RECREATION Surplus (Deficit):		-42,594.00	-49,494.00	-152,122.35	49,249.44	98,743.44	-99.51 %
Report Surplus (Deficit):		-42,594.00	-49,494.00	-152,122.35	49,249.44	98,743.44	-99.51 %



Town of San Anselmo

Budget Report Group Summary

For Fiscal: 2019-2020 Period Ending: 05/31/2020

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION						
Revenue	1,627,269.00	1,627,269.00	-77,636.55	1,454,793.25	-172,475.75	89.40 %
Expense	1,669,863.00	1,676,763.00	74,485.80	1,405,543.81	271,219.19	83.82 %
Fund: 21 - RECREATION Surplus (Deficit):	-42,594.00	-49,494.00	-152,122.35	49,249.44	98,743.44	-99.51 %
Report Surplus (Deficit):	-42,594.00	-49,494.00	-152,122.35	49,249.44	98,743.44	-99.51 %