

TOWN OF SAN ANSELMO

Staff Report
March 11, 2021

For the Meeting of March 16, 2021

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 February 28, 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 February 28, 2021, 66% of the fiscal year has elapsed and the Recreation Fund is listed at 44% of projected revenues and 48% 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. The Department has a current deficit of \$127,677. 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	613,300	44%	1,550,947	740,977	48%	(127,677)	(9%)
2019-20	1,627,269	1,245,459	77%	1,669,863	1,102,327	66%	143,132	9%
2018-19	1,510,604	1,199,760	79%	1,591,144	937,494	59%	262,266	17%
2017-18	1,514,000	1,058,485	70%	1,644,385	919,742	56%	138,743	9.0%
2016-17	1,384,325	1,031,945	75%	1,500,570	906,815	60%	125,130	9.0%
2015-16	1,246,689	929,556	75%	1,356,689	942,543	69%	(12,987)	(.009%)
2014-15	1,163,485	822,055	71%	1,223,485	776,199	63%	45,896	3.9%

Respectfully submitted,

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

Dannielle Mauk
Director of Community Services

Attachment 1: Revenue & Expenditure Report FY 2020-21: Recreation Fund as of 02/28/2021.



		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	12,500.00	12,500.00	0.00	-55.00	-12,555.00	0.44 %
21.61.48101	KIDS SPORTS	41,125.00	41,125.00	0.00	6,118.00	-35,007.00	14.88 %
21.61.48102	TENNIS	15,000.00	15,000.00	15,232.00	33,037.48	18,037.48	220.25 %
21.61.48103	TUMBLING	150,150.00	150,150.00	0.00	17,767.52	-132,382.48	11.83 %
21.61.48105	ROOKIE BASEBALL	12,000.00	12,000.00	5,910.00	33,778.48	21,778.48	281.49 %
21.61.48106	ROOKIE SOCCER	55,000.00	55,000.00	0.00	40,920.00	-14,080.00	74.40 %
21.61.48107	ROOKIE BASKETBALL	50,000.00	50,000.00	0.00	53,633.61	3,633.61	107.27 %
21.61.48108	SOFTBALL	25,000.00	25,000.00	635.00	25,944.60	944.60	103.78 %
21.61.48110	YOUTH SOCCER	125,000.00	125,000.00	0.00	95,465.86	-29,534.14	76.37 %
	Department: 61 - SPORTS Total:	485,775.00	485,775.00	21,777.00	306,610.55	-179,164.45	63.12 %
Department: 62 - CULTURE							
21.62.48111	ADULT ART & CULTURE	23,250.00	23,250.00	240.00	2,310.78	-20,939.22	9.94 %
21.62.48114	KIDS ART & SAFETY	63,000.00	63,000.00	3,371.00	10,177.00	-52,823.00	16.15 %
21.62.48115	KIDS CULTURE	0.00	0.00	-1,410.00	7,514.19	7,514.19	0.00 %
	Department: 62 - CULTURE Total:	86,250.00	86,250.00	2,201.00	20,001.97	-66,248.03	23.19 %
Department: 63 - CHILD CARE							
21.63.48119	PARKSIDE	250,000.00	250,000.00	21,165.00	108,891.47	-141,108.53	43.56 %
21.63.48120	ROSS VALLEY ART AND MUSIC CAM	12,000.00	12,000.00	0.00	0.00	-12,000.00	0.00 %
21.63.48121	AFTER SCHOOL ENRICHMENT	198,000.00	198,000.00	13,808.00	43,387.67	-154,612.33	21.91 %
21.63.48123	SPECIALTY CAMPS	60,000.00	60,000.00	3,425.00	-9,368.12	-69,368.12	15.61 %
21.63.48124	CAMP SPORTS	0.00	0.00	0.00	87,140.00	87,140.00	0.00 %
21.63.48125	CAMP KIDMARIN MIGHTY	72,500.00	72,500.00	0.00	14,316.00	-58,184.00	19.75 %
21.63.48131	ROBSON AFTER SCHOOL PROGRAM	160,000.00	160,000.00	6,351.00	26,274.77	-133,725.23	16.42 %
	Department: 63 - CHILD CARE Total:	752,500.00	752,500.00	44,749.00	270,641.79	-481,858.21	35.97 %
Department: 64 - EVENTS AND OTHER							
21.64.48127	ICC FACILITY RENTALS	4,500.00	4,500.00	0.00	1,500.00	-3,000.00	33.33 %
21.64.48128	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							
21.65.48129	MISC FEES	50,000.00	50,000.00	0.00	-889.00	-50,889.00	1.78 %
21.65.48130	ADVERTISING	12,000.00	12,000.00	0.00	0.00	-12,000.00	0.00 %
21.65.48135	ROBSON RENTAL INCOME	5,000.00	5,000.00	0.00	7,483.01	2,483.01	149.66 %
21.65.48136	BANNER/HUB FEES	6,500.00	6,500.00	325.00	4,472.34	-2,027.66	68.81 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	73,500.00	73,500.00	325.00	11,066.35	-62,433.65	15.06 %
	Revenue Total:	1,408,125.00	1,408,125.00	69,052.00	613,300.00	-794,825.00	43.55 %
Expense							
Department: 00 - UNDESIGNATED							
21.00.67999	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							
21.61.60005	TEMP - SPORTS OFFICIALS	36,000.00	36,000.00	0.00	10,225.40	25,774.60	28.40 %
21.61.60220	PAYROLL TAXES	2,754.00	2,754.00	0.00	782.28	1,971.72	28.41 %
21.61.61155	ADULT SPORTS CONTRACT SERV	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
21.61.61160	BASEBALL EXPENSES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
21.61.61161	BASKETBALL EXPENSES	6,500.00	6,500.00	3,684.00	3,684.00	2,816.00	56.68 %
21.61.61162	KIDS SPORTS SERVICES	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
21.61.61164	SOCCER SERVICES	1,000.00	1,000.00	0.00	547.38	452.62	54.74 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 02/28/2021

		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	0.00	9,319.10	-2,819.10	143.37 %
<u>21.61.61167</u>	TUMBLING SERVICES	94,500.00	94,500.00	0.00	10,255.77	84,244.23	10.85 %
<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	577.54	577.54	2,922.46	16.50 %
<u>21.61.62961</u>	BASKETBALL SUPPLIES	7,500.00	7,500.00	54.37	6,466.34	1,033.66	86.22 %
<u>21.61.62962</u>	KIDS SPORTS SUPPLIES	3,000.00	3,000.00	0.00	409.79	2,590.21	13.66 %
<u>21.61.62964</u>	SOCCER SUPPLIES	8,000.00	8,000.00	0.00	13,104.03	-5,104.03	163.80 %
<u>21.61.62965</u>	SOFTBALL SUPPLIES	6,500.00	6,500.00	370.67	370.67	6,129.33	5.70 %
<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	183.03	21,316.97	0.85 %
<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	4,686.58	55,925.33	170,028.67	24.75 %
	Department: 62 - CULTURE						
<u>21.62.61170</u>	ADULT ART & CULTURE SERVICES	15,750.00	15,750.00	0.00	1,186.00	14,564.00	7.53 %
<u>21.62.61171</u>	ADULT CULTURE SERVICES	0.00	0.00	0.00	252.00	-252.00	0.00 %
<u>21.62.61174</u>	KIDS ART & SAFETY SERVICES	39,075.00	39,075.00	1,030.40	3,936.80	35,138.20	10.07 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	0.00	0.00	0.00	5,661.10	-5,661.10	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	96.45	96.45	403.55	19.29 %
	Department: 62 - CULTURE Total:	55,825.00	55,825.00	1,126.85	11,132.35	44,692.65	19.94 %
	Department: 63 - CHILD CARE						
<u>21.63.60000</u>	REGULAR SALARIES	126,514.00	126,514.00	10,453.42	84,612.52	41,901.48	66.88 %
<u>21.63.60001</u>	TEMP - PARKSIDE PRESCHOOL	135,000.00	135,000.00	10,982.73	79,597.11	55,402.89	58.96 %
<u>21.63.60002</u>	TEMP - ROBSON AFTER CARE	53,492.00	53,492.00	2,901.00	26,405.85	27,086.15	49.36 %
<u>21.63.60003</u>	TEMP - CAMP KIDMARIN MIGHTY	21,875.00	21,875.00	297.50	4,363.25	17,511.75	19.95 %
<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	16,399.51	5,701.49	74.20 %
<u>21.63.60200</u>	BENEFITS	53,806.00	53,806.00	4,624.26	40,209.66	13,596.34	74.73 %
<u>21.63.60203</u>	CASH BACK	0.00	0.00	450.00	2,250.00	-2,250.00	0.00 %
<u>21.63.60220</u>	PAYROLL TAXES	25,810.00	25,810.00	1,918.97	15,088.00	10,722.00	58.46 %
<u>21.63.61179</u>	PARKSIDE SERVICES	7,125.00	7,125.00	0.00	420.16	6,704.84	5.90 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENTSERVI	132,660.00	132,660.00	0.00	11,606.00	121,054.00	8.75 %
<u>21.63.61182</u>	ART AND MUSIC CAMP CONTRACT	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 SERVICE	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	2,128.00	16,489.22	14,260.78	53.62 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	3,300.00	3,300.00	90.01	1,096.77	2,203.23	33.24 %
<u>21.63.62979</u>	PARKSIDE SUPPLIES	11,250.00	11,250.00	425.70	1,082.18	10,167.82	9.62 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPP	5,000.00	5,000.00	0.00	21.78	4,978.22	0.44 %
<u>21.63.62984</u>	CAMP KIDMARIN MIGHTY SUPPLIE	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	0.00	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	36,346.52	365,604.41	286,678.59	56.05 %
	Department: 64 - EVENTS AND OTHER						
<u>21.64.61136</u>	OTHER ADVERTISING	1,980.00	1,980.00	0.00	250.75	1,729.25	12.66 %
<u>21.64.61185</u>	SPECIAL EVENT EXPENSE	1,500.00	1,500.00	25.00	79.46	1,420.54	5.30 %
<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	25.00	330.21	53,149.79	0.62 %
	Department: 65 - PROGRAM ADMINISTRATION						
<u>21.65.60000</u>	REGULAR SALARIES	229,880.00	229,880.00	17,805.04	127,387.62	102,492.38	55.41 %
<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	12,323.80	10,634.20	53.68 %
<u>21.65.60200</u>	BENEFITS	51,157.00	51,157.00	1,955.62	16,572.98	34,584.02	32.40 %
<u>21.65.60203</u>	CASH BACK	9,636.00	9,636.00	657.00	4,524.54	5,111.46	46.95 %
<u>21.65.60220</u>	PAYROLL TAXES	19,088.00	19,088.00	1,390.12	10,778.42	8,309.58	56.47 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 02/28/2021

		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	1,476.32	10,323.04	-10,323.04	0.00 %
<u>21.65.61137</u>	FINGERPRINTING	3,500.00	3,500.00	0.00	2,386.50	1,113.50	68.19 %
<u>21.65.61150</u>	OUTSIDE SERVICES -OTHER	750.00	750.00	24.98	24.98	725.02	3.33 %
<u>21.65.61177</u>	CHG CARDS	90,000.00	90,000.00	5,020.28	25,769.07	64,230.93	28.63 %
<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	62.40	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	929.39	5,229.92	4,770.08	52.30 %
<u>21.65.61705</u>	UTILITIES-TELEPHONE	5,000.00	5,000.00	336.35	3,115.83	1,884.17	62.32 %
<u>21.65.61905</u>	PROMOTION/MARKETING	1,500.00	1,500.00	19.00	828.04	671.96	55.20 %
<u>21.65.62000</u>	OFFICE SUPPLIES	5,000.00	5,000.00	220.16	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	41.00	3,206.72	793.28	80.17 %
<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	31,699.54	234,249.02	255,419.98	47.84 %
Expense Total:		1,550,947.00	1,550,947.00	73,884.49	740,977.32	809,969.68	47.78 %
Fund: 21 - RECREATION Surplus (Deficit):		-142,822.00	-142,822.00	-4,832.49	-127,677.32	15,144.68	89.40 %
Report Surplus (Deficit):		-142,822.00	-142,822.00	-4,832.49	-127,677.32	15,144.68	89.40 %



Town of San Anselmo

Budget Report Group Summary

For Fiscal: 2020-2021 Period Ending: 02/28/2021

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	69,052.00	613,300.00	-794,825.00	43.55 %
Expense	1,550,947.00	1,550,947.00	73,884.49	740,977.32	809,969.68	47.78 %
Fund: 21 - RECREATION Surplus (Deficit):	-142,822.00	-142,822.00	-4,832.49	-127,677.32	15,144.68	89.40 %
Report Surplus (Deficit):	-142,822.00	-142,822.00	-4,832.49	-127,677.32	15,144.68	89.40 %