

TOWN OF SAN ANSELMO

Staff Report
May 13, 2021

For the Meeting of May 18, 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 April 30, 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 April 30, 2020, 83% of the fiscal year has elapsed and the Recreation Fund is listed at 83% of projected revenues and 63% 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 continued to see 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	1,167,971	83%	1,550,947	971,927	63%	196,044	14%
2019-20	1,627,269	1,532,430	94%	1,676,763	1,331,058	79%	201,372	12%
2018-19	1,510,604	1,705,548	113%	1,591,144	1,197,255	75%	508,293	33.6%
2017-18	1,514,000	1,525,943	101%	1,644,385	1,165,219	71%	360,724	23.8%
2016-17	1,384,325	1,511,848	109%	1,500,570	1,150,885	77%	360,963	26.1%
2015-16	1,246,689	1,396,884	113%	1,356,689	1,180,348	87%	216,536	17.5%
2014-15	1,163,485	1,203,042	103%	1,223,485	995,604	75%	208,434	17.9%

Respectfully submitted,



Dannielle Mauk
Director of Community Services

Attachment 1: Revenue & Expenditure Report FY 2020-21: Recreation Fund as of 04/30/2021



Town of San Anselmo

Budget Report Account Summary

For Fiscal: 2020-2021 Period Ending: 04/30/2021

		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	4,954.00	45,370.00	4,245.00	110.32 %
<u>21.61.48102</u>	TENNIS	15,000.00	15,000.00	3,306.00	47,746.48	32,746.48	318.31 %
<u>21.61.48103</u>	TUMBLING	150,150.00	150,150.00	28,054.00	60,928.52	-89,221.48	40.58 %
<u>21.61.48105</u>	ROOKIE BASEBALL	12,000.00	12,000.00	500.00	35,983.48	23,983.48	299.86 %
<u>21.61.48106</u>	ROOKIE SOCCER	55,000.00	55,000.00	8,385.00	56,095.00	1,095.00	101.99 %
<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	370.00	27,149.60	2,149.60	108.60 %
<u>21.61.48110</u>	YOUTH SOCCER	125,000.00	125,000.00	8,670.00	110,730.86	-14,269.14	88.58 %
	Department: 61 - SPORTS Total:	485,775.00	485,775.00	54,239.00	437,582.55	-48,192.45	90.08 %
Department: 62 - CULTURE							
<u>21.62.48111</u>	ADULT ART & CULTURE	23,250.00	23,250.00	60.00	2,730.78	-20,519.22	11.75 %
<u>21.62.48114</u>	KIDS ART & SAFETY	63,000.00	63,000.00	7,110.00	18,472.00	-44,528.00	29.32 %
<u>21.62.48115</u>	KIDS CULTURE	0.00	0.00	10,539.00	69,839.19	69,839.19	0.00 %
	Department: 62 - CULTURE Total:	86,250.00	86,250.00	17,709.00	91,041.97	4,791.97	105.56 %
Department: 63 - CHILD CARE							
<u>21.63.48119</u>	PARKSIDE	250,000.00	250,000.00	57,750.00	202,427.47	-47,572.53	80.97 %
<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	344.00	44,134.67	-153,865.33	22.29 %
<u>21.63.48123</u>	SPECIALTY CAMPS	60,000.00	60,000.00	16,893.00	32,891.88	-27,108.12	54.82 %
<u>21.63.48124</u>	CAMP SPORTS	0.00	0.00	31,479.00	203,264.00	203,264.00	0.00 %
<u>21.63.48125</u>	CAMP KIDMARIN MIGHTY	72,500.00	72,500.00	20,149.50	92,590.50	20,090.50	127.71 %
<u>21.63.48131</u>	ROBSON AFTER SCHOOL PROGRAM	160,000.00	160,000.00	10,198.00	45,208.77	-114,791.23	28.26 %
	Department: 63 - CHILD CARE Total:	752,500.00	752,500.00	136,813.50	620,517.29	-131,982.71	82.46 %
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	0.00	-556.50	-50,556.50	1.11 %
<u>21.65.48130</u>	ADVERTISING	12,000.00	12,000.00	1,225.00	1,225.00	-10,775.00	10.21 %
<u>21.65.48135</u>	ROBSON RENTAL INCOME	5,000.00	5,000.00	0.00	8,059.01	3,059.01	161.18 %
<u>21.65.48136</u>	BANNER/HUB FEES	6,500.00	6,500.00	325.00	5,122.34	-1,377.66	78.81 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	73,500.00	73,500.00	1,550.00	13,849.85	-59,650.15	18.84 %
	Revenue Total:	1,408,125.00	1,408,125.00	210,311.50	1,167,971.00	-240,154.00	82.95 %
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	1,182.00	11,998.40	24,001.60	33.33 %
<u>21.61.60220</u>	PAYROLL TAXES	2,754.00	2,754.00	90.42	917.91	1,836.09	33.33 %
<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: 04/30/2021

		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	29.94	10,666.00	-1,666.00	118.51 %
<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	8,938.77	21,194.54	73,305.46	22.43 %
<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	3,389.15	4,719.21	-1,219.21	134.83 %
<u>21.61.62961</u>	BASKETBALL SUPPLIES	7,500.00	7,500.00	100.00	6,566.34	933.66	87.55 %
<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	76.19	446.86	6,053.14	6.87 %
<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	13,806.47	83,756.59	142,197.41	37.07 %
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	2,793.20	13,090.10	25,984.90	33.50 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	0.00	0.00	1,665.30	10,126.40	-10,126.40	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	96.45	403.55	19.29 %
Department: 62 - CULTURE Total:		55,825.00	55,825.00	4,458.50	24,750.95	31,074.05	44.34 %
Department: 63 - CHILD CARE							
<u>21.63.60000</u>	REGULAR SALARIES	126,514.00	126,514.00	10,453.42	105,519.36	20,994.64	83.41 %
<u>21.63.60001</u>	TEMP - PARKSIDE PRESCHOOL	135,000.00	135,000.00	10,626.35	101,378.20	33,621.80	75.09 %
<u>21.63.60002</u>	TEMP - ROBSON AFTER CARE	53,492.00	53,492.00	3,756.75	33,076.10	20,415.90	61.83 %
<u>21.63.60003</u>	TEMP - CAMP KIDMARIN MIGHTY	21,875.00	21,875.00	182.00	4,692.25	17,182.75	21.45 %
<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	2,012.08	20,525.91	1,575.09	92.87 %
<u>21.63.60200</u>	BENEFITS	53,806.00	53,806.00	4,624.26	49,458.18	4,347.82	91.92 %
<u>21.63.60203</u>	CASH BACK	0.00	0.00	450.00	3,150.00	-3,150.00	0.00 %
<u>21.63.60220</u>	PAYROLL TAXES	25,810.00	25,810.00	1,948.31	18,957.85	6,852.15	73.45 %
<u>21.63.61179</u>	PARKSIDE SERVICES	7,125.00	7,125.00	51.46	625.97	6,499.03	8.79 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENTSERVICES	132,660.00	132,660.00	8,240.00	27,416.00	105,244.00	20.67 %
<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	10,881.15	76,483.91	-76,483.91	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	2,058.00	18,547.22	12,202.78	60.32 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	3,300.00	3,300.00	231.48	1,379.70	1,920.30	41.81 %
<u>21.63.62979</u>	PARKSIDE SUPPLIES	11,250.00	11,250.00	675.95	1,758.13	9,491.87	15.63 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPPLI...	5,000.00	5,000.00	0.00	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	110.75	126.00	8,224.00	1.51 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	1,500.00	1,500.00	38.15	38.15	1,461.85	2.54 %
Department: 63 - CHILD CARE Total:		652,283.00	652,283.00	56,340.11	463,499.10	188,783.90	71.06 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.61136</u>	OTHER ADVERTISING	1,980.00	1,980.00	0.00	457.71	1,522.29	23.12 %
<u>21.64.61185</u>	SPECIAL EVENT EXPENSE	1,500.00	1,500.00	100.15	179.61	1,320.39	11.97 %
<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	100.15	637.32	52,842.68	1.19 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.60000</u>	REGULAR SALARIES	229,880.00	229,880.00	17,805.03	162,997.68	66,882.32	70.91 %
<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	15,847.56	7,110.44	69.03 %
<u>21.65.60200</u>	BENEFITS	51,157.00	51,157.00	1,955.61	20,484.20	30,672.80	40.04 %
<u>21.65.60203</u>	CASH BACK	9,636.00	9,636.00	657.00	5,838.54	3,797.46	60.59 %
<u>21.65.60220</u>	PAYROLL TAXES	19,088.00	19,088.00	1,390.12	13,558.65	5,529.35	71.03 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>21.65.61000</u>	300.00	300.00	0.00	324.00	-24.00	108.00 %
<u>21.65.61106</u>	0.00	0.00	1,311.20	13,313.72	-13,313.72	0.00 %
<u>21.65.61137</u>	3,500.00	3,500.00	18.50	3,052.50	447.50	87.21 %
<u>21.65.61150</u>	750.00	750.00	0.00	24.98	725.02	3.33 %
<u>21.65.61177</u>	90,000.00	90,000.00	13,958.55	62,199.27	27,800.73	69.11 %
<u>21.65.61302</u>	1,000.00	1,000.00	-142.70	142.27	857.73	14.23 %
<u>21.65.61403</u>	500.00	500.00	0.00	62.40	437.60	12.48 %
<u>21.65.61414</u>	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>21.65.61506</u>	2,400.00	2,400.00	0.00	36.24	2,363.76	1.51 %
<u>21.65.61701</u>	10,000.00	10,000.00	0.00	7,243.09	2,756.91	72.43 %
<u>21.65.61705</u>	5,000.00	5,000.00	477.32	4,018.03	981.97	80.36 %
<u>21.65.61905</u>	1,500.00	1,500.00	0.00	1,168.04	331.96	77.87 %
<u>21.65.62000</u>	5,000.00	5,000.00	0.00	1,132.23	3,867.77	22.64 %
<u>21.65.62004</u>	20,000.00	20,000.00	480.00	735.00	19,265.00	3.68 %
<u>21.65.62200</u>	4,000.00	4,000.00	164.61	3,686.28	313.72	92.16 %
<u>21.65.62203</u>	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.65.62988</u>	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.65.63018</u>	500.00	500.00	0.00	0.00	500.00	0.00 %
Department: 65 - PROGRAM ADMINISTRATION Total:	489,669.00	489,669.00	39,837.12	325,547.40	164,121.60	66.48 %
Expense Total:	1,550,947.00	1,550,947.00	114,542.35	971,927.36	579,019.64	62.67 %
Fund: 21 - RECREATION Surplus (Deficit):	-142,822.00	-142,822.00	95,769.15	196,043.64	338,865.64	-137.26 %
Report Surplus (Deficit):	-142,822.00	-142,822.00	95,769.15	196,043.64	338,865.64	-137.26 %



Town of San Anselmo

Budget Report Group Summary

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	210,311.50	1,167,971.00	-240,154.00	82.95 %
Expense	1,550,947.00	1,550,947.00	114,542.35	971,927.36	579,019.64	62.67 %
Fund: 21 - RECREATION Surplus (Deficit):	-142,822.00	-142,822.00	95,769.15	196,043.64	338,865.64	-137.26 %
Report Surplus (Deficit):	-142,822.00	-142,822.00	95,769.15	196,043.64	338,865.64	-137.26 %