

TOWN OF SAN ANSELMO
 Staff Report
 November 9, 2021

For the Meeting of November 16, 2021

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

RECOMMENDATION

That Commission approve the Recreation Fund Revenue and Expenditure Report for the period ending October 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 throughout facility rentals and administrative fees.

DISCUSSION

As of October 31, 2021, 33% of the fiscal year has elapsed and the Recreation Fund is listed at 62% of projected revenues and 38% of projected expenditures.

Enrollment for recreation programs has increased. We had close to full enrollment for our summer and fall sports programs. Families are excited to see our programs returning, and we are continuing to work on rebuilding programs. The increase in program enrollment will be reflected in both our revenues and expenditures each month.

The State and County Public Health Orders for COVID-19 are designed to ensure and protect the health of our residents. The orders change the Recreation Department's ability to offer services, programs, and rentals. The Department continues to follow all guidance.

For historical comparison purposes, staff has developed the following table.

FY	Revenue			Expenditures			Rev Over/(Under) Exp	
	Budget	Actual	%	Budget	Actual	%	\$\$	%
2021-22	1,348,625	841,318	62%	1,460,003	560,186	38%	281,131	21%
2020-21	1,408,125	343,105	24%	1,550,947	429,194	28%	(86,088)	(6%)
2019-20	1,627,269	786,711	48%	1,669,863	616,107	37%	170,604	10%
2018-19	1,510,604	723,696	48%	1,596,204	525,623	33%	198,073	13%
2017-18	1,514,000	639,795	42%	1,644,385	491,086	30%	148,709	9.8%
2016-17	1,384,325	621,517	45%	1,500,570	494,779	33%	126,737	9.2%
2015-16	1,246,689	604,277	48%	1,356,689	562,474	41%	41,803	3.3%

Respectfully submitted,



Dannielle Mauk
Community Services Director

Attachment 1: Revenue & Expenditure Report FY 2021-22: Recreation Fund as of 10/31/2021



Budget Report Account Summary

For Fiscal: 2021-2022 Period Ending: 10/31/2021

		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	0.00	0.00	54.00	1,117.00	1,117.00	0.00 %
<u>21.61.48101</u>	KIDS SPORTS	41,125.00	41,125.00	0.00	16,604.00	-24,521.00	40.37 %
<u>21.61.48102</u>	TENNIS	25,000.00	25,000.00	80.00	22,186.00	-2,814.00	88.74 %
<u>21.61.48103</u>	TUMBLING	75,000.00	75,000.00	2,755.00	61,005.13	-13,994.87	81.34 %
<u>21.61.48105</u>	ROOKIE BASEBALL	36,000.00	36,000.00	0.00	0.00	-36,000.00	0.00 %
<u>21.61.48106</u>	ROOKIE SOCCER	55,000.00	55,000.00	0.00	39,322.00	-15,678.00	71.49 %
<u>21.61.48107</u>	ROOKIE BASKETBALL	50,000.00	50,000.00	26,190.00	55,075.00	5,075.00	110.15 %
<u>21.61.48108</u>	SOFTBALL	27,000.00	27,000.00	875.00	2,375.00	-24,625.00	8.80 %
<u>21.61.48110</u>	YOUTH SOCCER	125,000.00	125,000.00	375.00	104,925.30	-20,074.70	83.94 %
	Department: 61 - SPORTS Total:	434,125.00	434,125.00	30,329.00	302,609.43	-131,515.57	69.71 %
Department: 62 - CULTURE							
<u>21.62.48111</u>	ADULT ART & CULTURE	0.00	0.00	554.80	3,338.80	3,338.80	0.00 %
<u>21.62.48112</u>	ADULT CULTURE	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
<u>21.62.48114</u>	KIDS ART & SAFETY	10,000.00	10,000.00	2,451.00	11,418.00	1,418.00	114.18 %
<u>21.62.48115</u>	KIDS CULTURE	73,000.00	73,000.00	716.40	68,822.40	-4,177.60	94.28 %
	Department: 62 - CULTURE Total:	93,000.00	93,000.00	3,722.20	83,579.20	-9,420.80	89.87 %
Department: 63 - CHILD CARE							
<u>21.63.48119</u>	PARKSIDE	300,000.00	300,000.00	26,750.25	122,091.75	-177,908.25	40.70 %
<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	70,000.00	70,000.00	465.00	39,018.00	-30,982.00	55.74 %
<u>21.63.48122</u>	KINDERKOOOL	25,500.00	25,500.00	0.00	0.00	-25,500.00	0.00 %
<u>21.63.48123</u>	SPECIALTY CAMPS	60,000.00	60,000.00	123.50	32,310.50	-27,689.50	53.85 %
<u>21.63.48124</u>	CAMP SPORTS	87,000.00	87,000.00	0.00	116,524.00	29,524.00	133.94 %
<u>21.63.48125</u>	CAMP KIDMARIN MIGHTY	72,500.00	72,500.00	0.00	58,625.00	-13,875.00	80.86 %
<u>21.63.48131</u>	ROBSON AFTER SCHOOL PROGRAM	160,000.00	160,000.00	16,130.00	77,070.00	-82,930.00	48.17 %
	Department: 63 - CHILD CARE Total:	787,000.00	787,000.00	43,468.75	445,639.25	-341,360.75	56.63 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.48127</u>	ICC FACILITY RENTALS	5,500.00	5,500.00	0.00	0.00	-5,500.00	0.00 %
<u>21.64.48128</u>	PARK AND FIELD RENTALS	5,500.00	5,500.00	201.00	6,355.00	855.00	115.55 %
	Department: 64 - EVENTS AND OTHER Total:	11,000.00	11,000.00	201.00	6,355.00	-4,645.00	57.77 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.48129</u>	MISC FEES	0.00	0.00	5.00	5.00	5.00	0.00 %
<u>21.65.48130</u>	ADVERTISING	10,000.00	10,000.00	1,000.00	1,000.00	-9,000.00	10.00 %
<u>21.65.48135</u>	ROBSON RENTAL INCOME	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00 %
<u>21.65.48136</u>	BANNER/HUB FEES	8,500.00	8,500.00	1,950.00	2,130.00	-6,370.00	25.06 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	23,500.00	23,500.00	2,955.00	3,135.00	-20,365.00	13.34 %
	Revenue Total:	1,348,625.00	1,348,625.00	80,675.95	841,317.88	-507,307.12	62.38 %
Expense							
Department: 00 - UNDESIGNATED							
<u>21.00.67999</u>	TRANSFERS OUT	80,694.00	80,694.00	80,694.00	80,694.00	0.00	100.00 %
	Department: 00 - UNDESIGNATED Total:	80,694.00	80,694.00	80,694.00	80,694.00	0.00	100.00 %
Department: 61 - SPORTS							
<u>21.61.60005</u>	TEMP - SPORTS OFFICIALS	36,000.00	36,000.00	8,005.00	10,055.00	25,945.00	27.93 %
<u>21.61.60220</u>	PAYROLL TAXES	2,754.00	2,754.00	612.41	769.24	1,984.76	27.93 %
<u>21.61.61155</u>	ADULT SPORTS CONTRACT SERV	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.61.61160</u>	BASEBALL EXPENSES	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00 %
<u>21.61.61161</u>	BASKETBALL EXPENSES	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 10/31/2021

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<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	500.00	500.00	0.00	0.00	500.00	0.00 %
<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	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
<u>21.61.61167</u>	TUMBLING SERVICES	47,250.00	47,250.00	0.00	8,439.20	-2,439.20	140.65 %
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	5,000.00	5,000.00	5,300.00	24,649.48	22,600.52	52.17 %
<u>21.61.62960</u>	BASEBALL SUPPLIES	7,500.00	7,500.00	637.50	1,275.00	3,725.00	25.50 %
<u>21.61.62961</u>	BASKETBALL SUPPLIES	6,500.00	6,500.00	0.00	0.00	7,500.00	0.00 %
<u>21.61.62962</u>	KIDS SPORTS SUPPLIES	2,000.00	2,000.00	0.00	0.00	6,500.00	0.00 %
<u>21.61.62964</u>	SOCCER SUPPLIES	7,500.00	7,500.00	0.00	0.00	2,000.00	0.00 %
<u>21.61.62965</u>	SOFTBALL SUPPLIES	6,500.00	6,500.00	0.00	4,201.14	3,298.86	56.02 %
<u>21.61.62966</u>	TENNIS SUPPLIES	500.00	500.00	0.00	0.00	6,500.00	0.00 %
<u>21.61.62967</u>	TUMBLING SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.61.62969</u>	YOUTH SOCCER SUPPLIES	15,000.00	15,000.00	0.00	0.00	500.00	0.00 %
<u>21.61.62983</u>	CAMP SPORTS SUPPLIES	500.00	500.00	0.00	0.00	15,000.00	0.00 %
Department: 61 - SPORTS Total:		176,504.00	176,504.00	14,554.91	49,389.06	127,114.94	27.98 %
Department: 62 - CULTURE							
<u>21.62.61170</u>	ADULT ART & CULTURE SERVICES	11,600.00	11,600.00	336.00	1,508.00	10,092.00	13.00 %
<u>21.62.61174</u>	KIDS ART & SAFETY SERVICES	7,800.00	7,800.00	2,415.00	2,415.00	5,385.00	30.96 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	31,790.00	31,790.00	5,646.13	32,067.71	-277.71	100.87 %
<u>21.62.62975</u>	KIDS CULTURE SUPPLIES	300.00	300.00	0.00	0.00	300.00	0.00 %
Department: 62 - CULTURE Total:		51,490.00	51,490.00	8,397.13	35,990.71	15,499.29	69.90 %
Department: 63 - CHILD CARE							
<u>21.63.60000</u>	REGULAR SALARIES	136,174.00	136,174.00	7,900.20	32,027.27	104,146.73	23.52 %
<u>21.63.60001</u>	TEMP - PARKSIDE PRESCHOOL	135,000.00	135,000.00	14,138.52	63,232.76	71,767.24	46.84 %
<u>21.63.60002</u>	TEMP - ROBSON AFTER CARE	44,650.00	44,650.00	1,963.50	15,093.88	29,556.12	33.80 %
<u>21.63.60003</u>	TEMP - CAMP KIDMARIN MIGHTY	28,350.00	28,350.00	220.50	4,335.00	24,015.00	15.29 %
<u>21.63.60020</u>	OVERTIME	0.00	0.00	0.00	674.23	-674.23	0.00 %
<u>21.63.60100</u>	RETIREMENT	27,011.00	27,011.00	1,742.27	7,056.98	19,954.02	26.13 %
<u>21.63.60200</u>	BENEFITS	56,680.00	56,680.00	3,070.51	19,424.80	37,255.20	34.27 %
<u>21.63.60203</u>	CASH BACK	5,400.00	5,400.00	450.00	1,800.00	3,600.00	33.33 %
<u>21.63.60220</u>	PAYROLL TAXES	26,332.00	26,332.00	1,886.88	8,859.79	17,472.21	33.65 %
<u>21.63.61178</u>	KINDERKOOL: CONTRACT SERV	16,080.00	16,080.00	0.00	0.00	16,080.00	0.00 %
<u>21.63.61179</u>	PARKSIDE SERVICES	3,500.00	3,500.00	150.48	1,440.22	2,059.78	41.15 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENT SERVICES	48,244.00	48,244.00	1,360.00	1,360.00	46,884.00	2.82 %
<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	51,600.00	51,600.00	0.00	67,528.30	-15,928.30	130.87 %
<u>21.63.61184</u>	CAMP KIDMARIN MIGHTY SERVICES	4,000.00	4,000.00	0.00	1,557.30	2,442.70	38.93 %
<u>21.63.61186</u>	SPECIALTY CAMPS SERVICES	45,164.00	45,164.00	0.00	20,596.10	24,567.90	45.60 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	2,095.00	2,095.00	150.48	433.34	1,661.66	20.68 %
<u>21.63.62978</u>	KINDERKOOL: SUPPLIES	300.00	300.00	0.00	0.00	300.00	0.00 %
<u>21.63.62979</u>	PARKSIDE SUPPLIES	5,000.00	5,000.00	183.68	952.91	4,047.09	19.06 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPPLI...	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
<u>21.63.62984</u>	CAMP KIDMARIN MIGHTY SUPPLIES	3,000.00	3,000.00	0.00	786.45	2,213.55	26.22 %
<u>21.63.62987</u>	ROBSON AFTER SCHOOL SUPPLIES	2,880.00	2,880.00	32.75	32.75	2,847.25	1.14 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	750.00	750.00	0.00	0.00	750.00	0.00 %
Department: 63 - CHILD CARE Total:		651,210.00	651,210.00	33,249.77	247,192.08	404,017.92	37.96 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.61136</u>	OTHER ADVERTISING	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.64.61185</u>	SPECIAL EVENT EXPENSE	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
Department: 64 - EVENTS AND OTHER Total:		2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.60000</u>	REGULAR SALARIES	235,310.00	235,310.00	19,962.36	80,486.20	154,823.80	34.20 %
<u>21.65.60002</u>	TEMP SALARIES	10,000.00	10,000.00	0.00	270.00	9,730.00	2.70 %
<u>21.65.60020</u>	OVERTIME	0.00	0.00	289.15	1,542.14	-1,542.14	0.00 %
<u>21.65.60100</u>	RETIREMENT	23,390.00	23,390.00	1,865.13	7,456.35	15,933.65	31.88 %
<u>21.65.60200</u>	BENEFITS	23,455.00	23,455.00	1,955.63	9,778.07	13,676.93	41.69 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 10/31/2021

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>21.65.60203</u>	CASH BACK	8,760.00	8,760.00	657.00	2,628.00	6,132.00 30.00 %
<u>21.65.60220</u>	PAYROLL TAXES	19,440.00	19,440.00	1,577.30	6,387.43	13,052.57 32.86 %
<u>21.65.61000</u>	TRAINING	3,000.00	3,000.00	0.00	424.00	2,576.00 14.13 %
<u>21.65.61101</u>	OUTSIDE SERVICES-PROF FEES	35,000.00	35,000.00	0.00	0.00	35,000.00 0.00 %
<u>21.65.61106</u>	OUTSIDE SVCS-MGT INFO SYS	15,000.00	15,000.00	1,423.67	4,127.25	10,872.75 27.52 %
<u>21.65.61137</u>	FINGERPRINTING	3,750.00	3,750.00	166.50	1,665.00	2,085.00 44.40 %
<u>21.65.61150</u>	OUTSIDE SERVICES -OTHER	750.00	750.00	0.00	503.77	246.23 67.17 %
<u>21.65.61177</u>	CHG CARDS	70,000.00	70,000.00	4,291.26	24,578.96	45,421.04 35.11 %
<u>21.65.61302</u>	DUES	1,000.00	1,000.00	0.00	698.63	301.37 69.86 %
<u>21.65.61403</u>	MAINTENANCE-COMPUTERS	500.00	500.00	0.00	0.00	500.00 0.00 %
<u>21.65.61414</u>	IFF EQUIP MAINT	1,000.00	1,000.00	0.00	0.00	1,000.00 0.00 %
<u>21.65.61506</u>	BLDG. MAINT-OTHER	1,500.00	1,500.00	0.00	58.99	1,441.01 3.93 %
<u>21.65.61701</u>	UTILITIES-ELECTRICITY	10,000.00	10,000.00	866.86	1,769.50	8,230.50 17.70 %
<u>21.65.61705</u>	UTILITIES-TELEPHONE	5,000.00	5,000.00	-0.62	1,157.92	3,842.08 23.16 %
<u>21.65.61806</u>	MISC HIRING EXPENSES	0.00	0.00	520.00	2,024.00	-2,024.00 0.00 %
<u>21.65.61905</u>	PROMOTION/MARKETING	1,500.00	1,500.00	0.00	0.00	1,500.00 0.00 %
<u>21.65.62000</u>	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	239.31	4,760.69 4.79 %
<u>21.65.62004</u>	PROGRAM BROCHURE & MAILING	20,000.00	20,000.00	0.00	0.00	20,000.00 0.00 %
<u>21.65.62200</u>	DEPARTMENTAL SUPPLIES	4,000.00	4,000.00	396.52	1,125.08	2,874.92 28.13 %
<u>21.65.62203</u>	VOLUNTEER REC SUPPLIES	250.00	250.00	0.00	0.00	250.00 0.00 %
<u>21.65.62988</u>	VEHICLE-OIL/TIRES	500.00	500.00	0.00	0.00	500.00 0.00 %
Department: 65 - PROGRAM ADMINISTRATION Total:		498,105.00	498,105.00	33,970.76	146,920.60	351,184.40 29.50 %
Expense Total:		1,460,003.00	1,460,003.00	170,866.57	560,186.45	899,816.55 38.37 %
Fund: 21 - RECREATION Surplus (Deficit):		-111,378.00	-111,378.00	-90,190.62	281,131.43	392,509.43 -252.41 %
Report Surplus (Deficit):		-111,378.00	-111,378.00	-90,190.62	281,131.43	392,509.43 -252.41 %



Town of San Anselmo

Budget Report Group Summary

For Fiscal: 2021-2022 Period Ending: 10/31/2021

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION						
Revenue	1,348,625.00	1,348,625.00	80,675.95	841,317.88	-507,307.12	62.38 %
Expense	1,460,003.00	1,460,003.00	170,866.57	560,186.45	899,816.55	38.37 %
Fund: 21 - RECREATION Surplus (Deficit):	-111,378.00	-111,378.00	-90,190.62	281,131.43	392,509.43	-252.41 %
Report Surplus (Deficit):	-111,378.00	-111,378.00	-90,190.62	281,131.43	392,509.43	-252.41 %