

**TOWN OF SAN ANSELMO**

Staff Report

January 12, 2022

For the Meeting of January 18, 22

TO: Parks & Recreation Commission  
FROM: Dannielle Mauk, Director of Community Services  
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 June 30,2018.

**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 June 30, 2021, 100% of the fiscal year elapsed and the Recreation Fund was listed at 77% of projected revenues and 82% of projected expenditures. The Department ended FY 2020-21 at a \$189,342 deficit. The fund balance was used to balance the budget. The current Recreation fund balance is \$343,672.

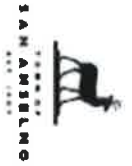
For historical comparison purposes, staff has developed the following table.

FY	Revenue			Expenditures			Rev Over/(Under) Exp	
	Budget	Actual	%	Budget	Actual	%	\$\$	%
2020-21	1,408,125	1,088,781	77%	1,550,947	1,278,123	82%	(189,342)	(13%)
2019-20	1,627,269	1,455,828	89%	1,676,763	1,490,744	88%	(34,916)	(2%)
2018-19	1,510,604	1,713,948	113%	1,591,144	1,529,254	96%	184,694	12%
2017-18	1,514,000	1,547,898	102%	1,644,385	1,488,011	90%	59,887	4%
2016-17	1,384,325	1,564,530	113%	1,500,570	1,439,968	96%	124,561	9%
2015-16	1,246,689	1,478,741	119%	1,356,689	1,449,070	107%	26,671	2%
2014-15	1,163,485	1,316,014	113%	1,223,485	1,303,166	106%	12,847	1%
2013-14	1,107,657	1,315,136	119%	1,207,657	1,206,686	100%	108,480	10%

Respectfully submitted,



Dannielle Mauk  
Community Services Director



Town of San Anselmo

# Budget Report

## Account Summary

For Fiscal: 2020-2021 Period Ending: 06/30/2021

Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 21 - RECREATION</b>							
<b>Department: 61 - SPORTS</b>							
21.61.48100	ADULT SPORTS	12,500.00	12,500.00	-739.00	1,079.00	0.00	-11,421.00 8.63%
21.61.48101	KIDS SPORTS	41,125.00	41,125.00	-1,408.00	52,429.00	0.00	11,304.00 127.49%
21.61.48102	TENNIS	15,000.00	15,000.00	-11,780.00	45,327.48	0.00	30,327.48 302.18%
21.61.48103	TUMBLING	150,150.00	150,150.00	-15,163.00	63,863.24	0.00	-86,286.76 42.53%
21.61.48105	ROOKIE BASEBALL	12,000.00	12,000.00	0.00	35,233.48	0.00	23,233.48 293.61%
21.61.48106	ROOKIE SOCCER	55,000.00	55,000.00	-38,322.00	63,434.00	0.00	8,434.00 115.33%
21.61.48107	ROOKIE BASKETBALL	50,000.00	50,000.00	0.00	53,633.61	0.00	3,633.61 107.27%
21.61.48108	SOFTBALL	25,000.00	25,000.00	0.00	27,594.60	0.00	2,594.60 110.38%
21.61.48110	YOUTH SOCCER	125,000.00	125,000.00	-95,970.00	93,980.86	0.00	-31,019.14 75.18%
<b>Department: 61 - SPORTS Total:</b>		<b>485,775.00</b>	<b>485,775.00</b>	<b>-163,382.00</b>	<b>436,575.27</b>	<b>0.00</b>	<b>-49,199.73 89.87%</b>
<b>Department: 62 - CULTURE</b>							
21.62.48111	ADULT ART & CULTURE	23,250.00	23,250.00	0.00	4,545.78	0.00	-18,704.22 19.55%
21.62.48114	KIDS ART & SAFETY	63,000.00	63,000.00	0.00	19,024.00	0.00	-43,976.00 30.20%
21.62.48115	KIDS CULTURE	0.00	0.00	-36,517.00	45,507.19	0.00	45,507.19 0.00%
<b>Department: 62 - CULTURE Total:</b>		<b>86,250.00</b>	<b>86,250.00</b>	<b>-36,517.00</b>	<b>69,076.97</b>	<b>0.00</b>	<b>-17,173.03 80.09%</b>
<b>Department: 63 - CHILD CARE</b>							
21.63.48119	PARKSIDE	250,000.00	250,000.00	-41,650.00	216,526.47	0.00	-33,473.53 86.61%
21.63.48120	ROSS VALLEY ART AND MUSIC CAMPS	12,000.00	12,000.00	0.00	5,816.40	0.00	-6,183.60 48.47%
21.63.48121	AFTER SCHOOL ENRICHMENT	198,000.00	198,000.00	0.00	48,179.67	0.00	-149,820.33 24.33%
21.63.48123	SPECIALTY CAMPS	60,000.00	60,000.00	-30,214.00	13,344.88	0.00	-46,655.12 22.24%
21.63.48124	CAMP SPORTS	0.00	0.00	-88,610.00	163,211.00	0.00	163,211.00 0.00%
21.63.48125	CAMP KIDMARIN MIGHTY	72,500.00	72,500.00	-57,150.00	49,424.50	0.00	-23,075.50 68.17%
21.63.48131	ROBSON AFTER SCHOOL PROGRAM	160,000.00	160,000.00	-1,068.00	64,943.77	0.00	-95,056.23 40.59%
<b>Department: 63 - CHILD CARE Total:</b>		<b>752,500.00</b>	<b>752,500.00</b>	<b>-218,692.00</b>	<b>561,446.69</b>	<b>0.00</b>	<b>-191,053.31 74.61%</b>
<b>Department: 64 - EVENTS AND OTHER</b>							
21.64.48127	ICC FACILITY RENTALS	4,500.00	4,500.00	0.00	1,500.00	0.00	-3,000.00 33.33%
21.64.48128	PARK AND FIELD RENTALS	5,600.00	5,600.00	-428.00	3,507.34	0.00	-2,092.66 62.63%
<b>Department: 64 - EVENTS AND OTHER Total:</b>		<b>10,100.00</b>	<b>10,100.00</b>	<b>-428.00</b>	<b>5,007.34</b>	<b>0.00</b>	<b>-5,092.66 49.58%</b>
<b>Department: 65 - PROGRAM ADMINISTRATION</b>							
21.65.48129	MISC FEES	50,000.00	50,000.00	0.00	-506.50	0.00	-50,506.50 1.01%
21.65.48130	ADVERTISING	12,000.00	12,000.00	0.00	1,725.00	0.00	-10,275.00 14.38%

**Budget Report**

For Fiscal: 2020-2021 Period Ending: 06/30/2021

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance (Unfavorable)	Percent Used
21.65.48135	ROBSON RENTAL INCOME	5,000.00	0.00	8,059.01	0.00	3,059.01	161.18 %
21.65.48136	BANNER/HUB FEES	6,500.00	6,500.00	7,397.34	0.00	897.34	113.81 %
<b>Department: 65 - PROGRAM ADMINISTRATION Total:</b>		<b>73,500.00</b>	<b>73,500.00</b>	<b>0.00</b>	<b>16,674.85</b>	<b>-56,825.15</b>	<b>22.69 %</b>
<b>Revenue Total:</b>		<b>1,408,125.00</b>	<b>1,408,125.00</b>	<b>-419,019.00</b>	<b>1,088,781.12</b>	<b>-319,343.88</b>	<b>77.32 %</b>
<b>Expense</b>							
<b>Department: 00 - UNDESIGNATED</b>							
21.00.67999	TRANSFERS OUT	73,736.00	73,736.00	0.00	73,736.00	0.00	100.00 %
<b>Department: 61 - SPORTS</b>		<b>73,736.00</b>	<b>73,736.00</b>	<b>0.00</b>	<b>73,736.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Department: 61 - SPORTS</b>							
21.61.60005	TEMP - SPORTS OFFICIALS	36,000.00	36,000.00	0.00	13,875.71	22,124.29	38.54 %
21.61.60220	PAYROLL TAXES	2,754.00	2,754.00	0.00	994.20	1,759.80	36.10 %
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	2,250.00	-750.00	150.00 %
21.61.61161	BASKETBALL EXPENSES	6,500.00	6,500.00	0.00	4,722.60	1,777.40	72.66 %
21.61.61162	KIDS SPORTS SERVICES	10,000.00	10,000.00	0.00	14,587.15	-4,587.15	145.87 %
21.61.61164	SOCCER SERVICES	1,000.00	1,000.00	0.00	547.38	452.62	54.74 %
21.61.61165	SOFTBALL SERVICES	9,000.00	9,000.00	0.00	10,666.00	-1,666.00	118.51 %
21.61.61166	TENNIS SERVICES	6,500.00	6,500.00	0.00	32,975.20	-26,475.20	507.31 %
21.61.61167	TUMBLING SERVICES	94,500.00	94,500.00	0.00	38,700.34	55,799.66	40.95 %
21.61.62960	YOUTH SOCCER SERVICES	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
21.61.62961	BASEBALL SUPPLIES	3,500.00	3,500.00	0.00	4,814.07	-1,314.07	137.54 %
21.61.62962	BASKETBALL SUPPLIES	7,500.00	7,500.00	0.00	6,591.34	908.66	87.88 %
21.61.62964	KIDS SPORTS SUPPLIES	3,000.00	3,000.00	0.00	409.79	2,590.21	13.66 %
21.61.62965	SOCCER SUPPLIES	8,000.00	8,000.00	0.00	13,246.89	-5,246.89	165.59 %
21.61.62966	SOFTBALL SUPPLIES	6,500.00	6,500.00	0.00	446.86	6,053.14	6.87 %
21.61.62969	TENNIS SUPPLIES	500.00	500.00	0.00	374.01	125.99	74.80 %
21.61.62989	YOUTH SOCCER SUPPLIES	21,500.00	21,500.00	0.00	251.54	21,248.46	1.17 %
	ADULT SPORTS SUPPLIES	700.00	700.00	0.00	0.00	700.00	0.00 %
<b>Department: 61 - SPORTS Total:</b>		<b>225,954.00</b>	<b>225,954.00</b>	<b>0.00</b>	<b>145,453.08</b>	<b>80,500.92</b>	<b>64.37 %</b>
<b>Department: 62 - CULTURE</b>							
21.62.61170	ADULT ART & CULTURE SERVICES	15,750.00	15,750.00	0.00	1,894.40	13,855.60	12.03 %
21.62.61171	ADULT CULTURE SERVICES	0.00	0.00	0.00	252.00	-252.00	0.00 %
21.62.61174	KIDS ART & SAFETY SERVICES	39,075.00	39,075.00	0.00	21,279.10	17,795.90	54.46 %
21.62.61175	KIDS CULTURE SERVICES	0.00	0.00	0.00	33,979.30	-33,979.30	0.00 %
21.62.62971	ADULT ART & CULTURE SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
21.62.62975	KIDS CULTURE SUPPLIES	500.00	500.00	0.00	96.45	403.55	19.29 %
<b>Department: 62 - CULTURE Total:</b>		<b>55,825.00</b>	<b>55,825.00</b>	<b>0.00</b>	<b>57,501.25</b>	<b>-1,676.25</b>	<b>103.00 %</b>
<b>Department: 63 - CHILD CARE</b>							
21.63.60000	REGULAR SALARIES	126,514.00	126,514.00	0.00	118,968.62	7,545.38	94.04 %
21.63.60001	TEMP - PARKSIDE PRESCHOOL	135,000.00	135,000.00	0.00	123,516.39	11,483.61	91.49 %

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used	
21.63.60002	TEMP - ROBSON AFTER CARE	53,492.00	53,492.00	0.00	40,228.60	0.00	13,263.40	75.20 %
21.63.60003	TEMP - CAMP KIDMARIN MIGHTY	21,875.00	21,875.00	0.00	4,902.25	0.00	16,972.75	22.41 %
21.63.60020	OVERTIME	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
21.63.60100	RETIREMENT	22,101.00	22,101.00	0.00	23,759.10	0.00	-1,658.10	107.50 %
21.63.60200	BENEFITS	53,806.00	53,806.00	-4,624.26	54,082.44	0.00	-276.44	100.51 %
21.63.60203	CASH BACK	0.00	0.00	0.00	4,050.00	0.00	-4,050.00	0.00 %
21.63.60220	PAYROLL TAXES	25,810.00	25,810.00	0.00	22,312.34	0.00	3,497.66	86.45 %
21.63.61129	PARKSIDE SERVICES	7,125.00	7,125.00	0.00	2,062.13	0.00	5,062.87	28.94 %
21.63.61180	AFTER SCHOOL ENRICHMENTS/SERVICES	132,660.00	132,660.00	0.00	31,114.80	0.00	101,545.20	23.45 %
21.63.61182	ART AND MUSIC CAMP CONTRACT SERVICES	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.00 %
21.63.61183	CAMP SPORTS SERVICES	0.00	0.00	0.00	129,241.41	0.00	-129,241.41	0.00 %
21.63.61184	CAMP KIDMARIN MIGHTY SERVICES	4,250.00	4,250.00	0.00	789.80	0.00	3,460.20	18.58 %
21.63.61186	SPECIALTY CAMPS SERVICES	30,750.00	30,750.00	0.00	31,094.42	0.00	-344.42	101.12 %
21.63.61187	ROBSON AFTER SCHOOL SERVICES	3,300.00	3,300.00	0.00	1,714.08	0.00	1,585.92	51.94 %
21.63.62979	PARKSIDE SUPPLIES	11,250.00	11,250.00	0.00	3,141.72	0.00	8,108.28	27.93 %
21.63.62980	AFTER SCHOOL ENRICHMENT SUPPLIES	5,000.00	5,000.00	0.00	21.78	0.00	4,978.22	0.44 %
21.63.62984	CAMP KIDMARIN MIGHTY SUPPLIES	3,000.00	3,000.00	0.00	1,597.20	0.00	1,402.80	53.24 %
21.63.62987	ROBSON AFTER SCHOOL SUPPLIES	8,350.00	8,350.00	0.00	542.34	0.00	7,807.66	6.50 %
21.63.62990	SPECIALTY CAMP SUPPLIES	1,500.00	1,500.00	0.00	176.51	0.00	1,323.49	11.77 %
	<b>Department: 63 - CHILD CARE Total:</b>	<b>652,283.00</b>	<b>652,283.00</b>	<b>-4,624.26</b>	<b>593,315.93</b>	<b>0.00</b>	<b>58,967.07</b>	<b>90.96 %</b>
	<b>Department: 64 - EVENTS AND OTHER</b>							
21.64.61136	OTHER ADVERTISING	1,980.00	1,980.00	0.00	457.71	0.00	1,522.29	23.12 %
21.64.61185	SPECIAL EVENT EXPENSE	1,500.00	1,500.00	0.00	179.61	0.00	1,320.39	11.97 %
21.64.62999	MISCELLANEOUS EXPENSE	50,000.00	50,000.00	0.00	94.50	0.00	49,905.50	0.19 %
	<b>Department: 64 - EVENTS AND OTHER Total:</b>	<b>53,480.00</b>	<b>53,480.00</b>	<b>0.00</b>	<b>731.82</b>	<b>0.00</b>	<b>52,748.18</b>	<b>1.37 %</b>
	<b>Department: 65 - PROGRAM ADMINISTRATION</b>							
21.65.60000	REGULAR SALARIES	229,880.00	229,880.00	0.00	200,756.73	0.00	29,123.27	87.33 %
21.65.60002	TEMP SALARIES	10,000.00	10,000.00	0.00	9,730.50	0.00	269.50	97.31 %
21.65.60020	OVERTIME	0.00	0.00	0.00	192.22	0.00	-192.22	0.00 %
21.65.60100	RETIREMENT	22,958.00	22,958.00	0.00	19,471.59	0.00	3,486.41	84.81 %
21.65.60200	BENEFITS	51,157.00	51,157.00	-1,955.62	22,439.82	0.00	28,717.18	43.86 %
21.65.60203	CASH BACK	9,636.00	9,636.00	0.00	7,298.54	0.00	2,337.46	75.74 %
21.65.60220	PAYROLL TAXES	19,088.00	19,088.00	0.00	16,532.86	0.00	2,555.14	86.61 %
21.65.61000	TRAINING	300.00	300.00	0.00	324.00	0.00	-24.00	108.00 %
21.65.61106	OUTSIDE SVCS-MGT INFO SYS	0.00	0.00	0.00	16,388.56	0.00	-16,388.56	0.00 %
21.65.61137	FINGERPRINTING	3,500.00	3,500.00	0.00	3,182.00	0.00	318.00	90.91 %
21.65.61150	OUTSIDE SERVICES-OTHER	750.00	750.00	0.00	543.97	0.00	206.03	72.53 %
21.65.61177	CHG CARDS	90,000.00	90,000.00	0.00	84,037.83	0.00	5,962.17	93.38 %
21.65.61302	DUES	1,000.00	1,000.00	0.00	356.01	0.00	643.99	35.60 %
21.65.61403	MAINTENANCE-COMPUTERS	500.00	500.00	0.00	62.40	0.00	437.60	12.48 %
21.65.61414	IFF EQUIP MAINT	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %

**Budget Report**

For Fiscal: 2020-2021 Period Ending: 06/30/2021

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
21.65.61506	BLDG. MAINT-OTHER	2,400.00	0.00	1,496.24	0.00	903.76	62.34 %
21.65.61701	UTILITIES-ELECTRICITY	10,000.00	0.00	10,981.93	0.00	-981.93	109.82 %
21.65.61705	UTILITIES-TELEPHONE	5,000.00	0.00	5,472.27	0.00	-472.27	109.45 %
21.65.61905	PROMOTION/MARKETING	1,500.00	0.00	1,348.22	0.00	151.78	89.88 %
21.65.62000	OFFICE SUPPLIES	5,000.00	0.00	1,505.12	0.00	3,494.88	30.10 %
21.65.62004	PROGRAM BROCHURE & MAILING	20,000.00	0.00	735.00	0.00	19,265.00	3.68 %
21.65.62200	DEPARTMENTAL SUPPLIES	4,000.00	0.00	4,529.54	0.00	-529.54	113.24 %
21.65.62203	VOLUNTEER REC SUPPLIES	500.00	0.00	0.00	0.00	500.00	0.00 %
21.65.62988	VEHICLE-OIL/TIRES	500.00	0.00	0.00	0.00	500.00	0.00 %
21.65.63018	FURNITURE	500.00	0.00	0.00	0.00	500.00	0.00 %
	<b>Department: 65 - PROGRAM ADMINISTRATION Total:</b>	<b>489,669.00</b>	<b>-1,955.62</b>	<b>407,385.35</b>	<b>0.00</b>	<b>82,283.65</b>	<b>83.20 %</b>
	<b>Expense Total:</b>	<b>1,550,947.00</b>	<b>-6,579.88</b>	<b>1,278,123.43</b>	<b>0.00</b>	<b>272,823.57</b>	<b>82.41 %</b>
	<b>Fund: 21 - RECREATION Surplus (Deficit):</b>	<b>-142,822.00</b>	<b>-412,439.12</b>	<b>-189,342.31</b>	<b>0.00</b>	<b>-46,520.31</b>	<b>132.57 %</b>
	<b>Report Surplus (Deficit):</b>	<b>-142,822.00</b>	<b>-412,439.12</b>	<b>-189,342.31</b>	<b>0.00</b>	<b>-46,520.31</b>	<b>132.57 %</b>