

TOWN OF SAN ANSELMO
 Staff Report
 January 11, 2022

For the Meeting of January 18, 2022

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 December 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 through facility rentals and administrative fees.

DISCUSSION

As of December 31, 2021, 50% of the fiscal year has elapsed and the Recreation Fund is listed at 85% of projected revenues and 55% 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 the increased 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	1,149,575	85%	1,460,003	807,680	55%	341,895	25%
2020-21	1,408,125	453,172	32%	1,550,947	598,115	39%	(144,943)	(10%)
2019-20	1,627,269	1,019,123	63%	1,669,863	936,738	56%	82,386	5%
2018-19	1,510,604	965,057	64%	1,591,144	766,490	48%	198,567	13%
2017-18	1,514,000	865,164	57%	1,644,385	724,746	44%	140,418	9.3%
2016-17	1,384,325	807,239	58%	1,500,570	724,967	48%	82,273	5.9%
2015-16	1,246,689	748,109	60%	1,356,689	774,491	57%	(26,382)	(1.9%)

Respectfully submitted,



Danielle Mauk
Director of Community Services

Attachment 1: Revenue & Expenditure Report FY 2021-22: Recreation Fund as of 12/31/2021.



		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	0.00	1,117.00	1,117.00	0.00 %
<u>21.61.48101</u>	KIDS SPORTS	41,125.00	41,125.00	11,089.00	27,693.00	-13,432.00	67.34 %
<u>21.61.48102</u>	TENNIS	25,000.00	25,000.00	4,060.00	26,306.00	1,306.00	105.22 %
<u>21.61.48103</u>	TUMBLING	75,000.00	75,000.00	30,089.50	92,604.63	17,604.63	123.47 %
<u>21.61.48105</u>	ROOKIE BASEBALL	36,000.00	36,000.00	10,425.00	10,995.00	-25,005.00	30.54 %
<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	-315.00	71,810.00	21,810.00	143.62 %
<u>21.61.48108</u>	SOFTBALL	27,000.00	27,000.00	13,940.00	19,585.00	-7,415.00	72.54 %
<u>21.61.48110</u>	YOUTH SOCCER	125,000.00	125,000.00	375.00	105,300.30	-19,699.70	84.24 %
	Department: 61 - SPORTS Total:	434,125.00	434,125.00	69,663.50	394,732.93	-39,392.07	90.93 %
Department: 62 - CULTURE							
<u>21.62.48111</u>	ADULT ART & CULTURE	0.00	0.00	44.00	3,752.82	3,752.82	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	4,089.00	17,242.00	7,242.00	172.42 %
<u>21.62.48115</u>	KIDS CULTURE	73,000.00	73,000.00	23,880.00	93,880.40	20,880.40	128.60 %
	Department: 62 - CULTURE Total:	93,000.00	93,000.00	28,013.00	114,875.22	21,875.22	123.52 %
Department: 63 - CHILD CARE							
<u>21.63.48119</u>	PARKSIDE	300,000.00	300,000.00	28,014.75	178,258.50	-121,741.50	59.42 %
<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	83,515.00	122,290.00	52,290.00	174.70 %
<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	1,222.00	44,695.50	-15,304.50	74.49 %
<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	14,628.00	106,854.00	-53,146.00	66.78 %
	Department: 63 - CHILD CARE Total:	787,000.00	787,000.00	127,379.75	627,247.00	-159,753.00	79.70 %
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	625.00	7,965.00	2,465.00	144.82 %
	Department: 64 - EVENTS AND OTHER Total:	11,000.00	11,000.00	625.00	7,965.00	-3,035.00	72.41 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.48129</u>	MISC FEES	0.00	0.00	5.00	15.00	15.00	0.00 %
<u>21.65.48130</u>	ADVERTISING	10,000.00	10,000.00	0.00	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	325.00	3,740.00	-4,760.00	44.00 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	23,500.00	23,500.00	330.00	4,755.00	-18,745.00	20.23 %
	Revenue Total:	1,348,625.00	1,348,625.00	226,011.25	1,149,575.15	-199,049.85	85.24 %
Expense							
Department: 00 - UNDESIGNATED							
<u>21.00.67999</u>	TRANSFERS OUT	80,694.00	80,694.00	0.00	80,694.00	0.00	100.00 %
	Department: 00 - UNDESIGNATED Total:	80,694.00	80,694.00	0.00	80,694.00	0.00	100.00 %
Department: 61 - SPORTS							
<u>21.61.60005</u>	TEMP - SPORTS OFFICIALS	36,000.00	36,000.00	13,525.00	29,637.50	6,362.50	82.33 %
<u>21.61.60220</u>	PAYROLL TAXES	2,754.00	2,754.00	1,034.69	2,267.34	486.66	82.33 %
<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: 12/31/2021

		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	6,186.60	3,813.40	61.87 %
<u>21.61.61164</u>	SOCCER SERVICES	500.00	500.00	0.00	99.00	401.00	19.80 %
<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	14,330.40	-8,330.40	238.84 %
<u>21.61.61167</u>	TUMBLING SERVICES	47,250.00	47,250.00	3,179.51	33,928.99	13,321.01	71.81 %
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	5,000.00	5,000.00	0.00	1,275.00	3,725.00	25.50 %
<u>21.61.62960</u>	BASEBALL SUPPLIES	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
<u>21.61.62961</u>	BASKETBALL SUPPLIES	6,500.00	6,500.00	0.00	1,025.02	5,474.98	15.77 %
<u>21.61.62962</u>	KIDS SPORTS SUPPLIES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
<u>21.61.62964</u>	SOCCER SUPPLIES	7,500.00	7,500.00	0.00	5,185.79	2,314.21	69.14 %
<u>21.61.62965</u>	SOFTBALL SUPPLIES	6,500.00	6,500.00	0.00	0.00	6,500.00	0.00 %
<u>21.61.62966</u>	TENNIS SUPPLIES	500.00	500.00	0.00	0.00	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	19,981.24	-4,981.24	133.21 %
<u>21.61.62983</u>	CAMP SPORTS SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
	Department: 61 - SPORTS Total:	176,504.00	176,504.00	17,739.20	113,916.88	62,587.12	64.54 %
Department: 62 - CULTURE							
<u>21.62.61170</u>	ADULT ART & CULTURE SERVICES	11,600.00	11,600.00	0.00	1,508.00	10,092.00	13.00 %
<u>21.62.61174</u>	KIDS ART & SAFETY SERVICES	7,800.00	7,800.00	5,082.00	8,274.00	-474.00	106.08 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	31,790.00	31,790.00	1,394.25	43,885.20	-12,095.20	138.05 %
<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	6,476.25	53,667.20	-2,177.20	104.23 %
Department: 63 - CHILD CARE							
<u>21.63.60000</u>	REGULAR SALARIES	136,174.00	136,174.00	5,797.00	43,621.27	92,552.73	32.03 %
<u>21.63.60001</u>	TEMP - PARKSIDE PRESCHOOL	135,000.00	135,000.00	12,267.39	88,819.55	46,180.45	65.79 %
<u>21.63.60002</u>	TEMP - ROBSON AFTER CARE	44,650.00	44,650.00	1,853.50	18,847.88	25,802.12	42.21 %
<u>21.63.60003</u>	TEMP - CAMP KIDMARIN MIGHTY	28,350.00	28,350.00	288.00	4,903.00	23,447.00	17.29 %
<u>21.63.60020</u>	OVERTIME	0.00	0.00	227.42	901.65	-901.65	0.00 %
<u>21.63.60100</u>	RETIREMENT	27,011.00	27,011.00	1,435.43	9,948.39	17,062.61	36.83 %
<u>21.63.60200</u>	BENEFITS	56,680.00	56,680.00	2,418.67	24,149.24	32,530.76	42.61 %
<u>21.63.60203</u>	CASH BACK	5,400.00	5,400.00	450.00	2,700.00	2,700.00	50.00 %
<u>21.63.60220</u>	PAYROLL TAXES	26,332.00	26,332.00	1,597.59	12,121.05	14,210.95	46.03 %
<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	51.35	1,641.91	1,858.09	46.91 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENTSERVICES	48,244.00	48,244.00	22,746.20	24,106.20	24,137.80	49.97 %
<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	27,134.54	18,029.46	60.08 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	2,095.00	2,095.00	51.35	815.07	1,279.93	38.91 %
<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	98.20	2,336.16	2,663.84	46.72 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPPLI...	3,000.00	3,000.00	1,107.00	1,107.00	1,893.00	36.90 %
<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	0.00	739.91	2,140.09	25.69 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	750.00	750.00	0.00	219.10	530.90	29.21 %
	Department: 63 - CHILD CARE Total:	651,210.00	651,210.00	50,389.10	333,983.97	317,226.03	51.29 %
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	71.18	1,428.82	4.75 %
	Department: 64 - EVENTS AND OTHER Total:	2,000.00	2,000.00	0.00	71.18	1,928.82	3.56 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.60000</u>	REGULAR SALARIES	235,310.00	235,310.00	19,796.53	120,079.27	115,230.73	51.03 %
<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	385.53	2,955.76	-2,955.76	0.00 %
<u>21.65.60100</u>	RETIREMENT	23,390.00	23,390.00	1,863.11	11,182.56	12,207.44	47.81 %
<u>21.65.60200</u>	BENEFITS	23,455.00	23,455.00	2,042.44	13,776.13	9,678.87	58.73 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 12/31/2021

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
21.65.60203	CASH BACK	8,760.00	8,760.00	657.00	3,942.00	4,818.00	45.00 %
21.65.60220	PAYROLL TAXES	19,440.00	19,440.00	1,572.01	9,580.59	9,859.41	49.28 %
21.65.61000	TRAINING	3,000.00	3,000.00	0.00	561.21	2,438.79	18.71 %
21.65.61101	OUTSIDE SERVICES-PROF FEES	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00 %
21.65.61106	OUTSIDE SVCS-MGT INFO SYS	15,000.00	15,000.00	1,504.80	7,123.65	7,876.35	47.49 %
21.65.61137	FINGERPRINTING	3,750.00	3,750.00	592.00	2,339.50	1,410.50	62.39 %
21.65.61150	OUTSIDE SERVICES -OTHER	750.00	750.00	0.00	728.89	21.11	97.19 %
21.65.61177	CHG CARDS	70,000.00	70,000.00	12,075.79	41,168.97	28,831.03	58.81 %
21.65.61302	DUES	1,000.00	1,000.00	0.00	738.60	261.40	73.86 %
21.65.61403	MAINTENANCE-COMPUTERS	500.00	500.00	0.00	0.00	500.00	0.00 %
21.65.61414	IFF EQUIP MAINT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
21.65.61506	BLDG. MAINT-OTHER	1,500.00	1,500.00	141.94	200.93	1,299.07	13.40 %
21.65.61701	UTILITIES-ELECTRICITY	10,000.00	10,000.00	1,061.07	3,706.00	6,294.00	37.06 %
21.65.61705	UTILITIES-TELEPHONE	5,000.00	5,000.00	209.79	2,200.97	2,799.03	44.02 %
21.65.61806	MISC HIRING EXPENSES	0.00	0.00	0.00	2,150.95	-2,150.95	0.00 %
21.65.61905	PROMOTION/MARKETING	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
21.65.62000	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	898.39	4,101.61	17.97 %
21.65.62004	PROGRAM BROCHURE & MAILING	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
21.65.62200	DEPARTMENTAL SUPPLIES	4,000.00	4,000.00	230.20	1,742.15	2,257.85	43.55 %
21.65.62203	VOLUNTEER REC SUPPLIES	250.00	250.00	0.00	0.00	250.00	0.00 %
21.65.62988	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	42,132.21	225,346.52	272,758.48	45.24 %
Expense Total:		1,460,003.00	1,460,003.00	116,736.76	807,679.75	652,323.25	55.32 %
Fund: 21 - RECREATION Surplus (Deficit):		-111,378.00	-111,378.00	109,274.49	341,895.40	453,273.40	-306.97 %
Report Surplus (Deficit):		-111,378.00	-111,378.00	109,274.49	341,895.40	453,273.40	-306.97 %