

TOWN OF SAN ANSELMO

Staff Report
February 9, 2022

February 15, 2022

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 January 31, 2022.

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 January 31, 2022, 58% of the fiscal year has elapsed and the Recreation Fund is listed at 95% of projected revenues and 61% 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	1,284,522	95%	1,460,003	894,615	61%	389,907	29%
2020-21	1,408,125	544,248	39%	1,550,947	667,093	43%	(122,845)	(9%)
2019-20	1,627,269	1,184,519	73%	1,669,863	992,248	59%	192,271	12%
2018-19	1,510,604	1,138,682	75%	1,591,144	838,424	53%	300,258	20%
2017-18	1,514,000	978,541	64%	1,644,385	819,942	50%	158,599	10%
2016-17	1,384,325	967,297	70%	1,500,570	804,768	54%	162,519	11.7%
2015-16	1,246,689	862,726	69%	1,356,689	851,584	63%	11,143	.008%

Respectfully submitted,



Danielle Mauk
Community Services Director

Attachment 1: Revenue & Expenditure Report FY 2021-22: Recreation Fund as of 01/31/2022



Town of San Anselmo

Budget Report Account Summary

For Fiscal: 2021-2022 Period Ending: 01/31/2022

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
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	10,318.00	38,011.00	-3,114.00	7.57 %
<u>21.61.48102</u>	TENNIS	25,000.00	25,000.00	3,972.00	30,278.00	5,278.00	121.11 %
<u>21.61.48103</u>	TUMBLING	75,000.00	75,000.00	12,076.50	104,681.13	29,681.13	139.57 %
<u>21.61.48105</u>	ROOKIE BASEBALL	36,000.00	36,000.00	12,545.00	23,540.00	-12,460.00	34.61 %
<u>21.61.48106</u>	ROOKIE SOCCER	55,000.00	55,000.00	0.00	39,322.00	-15,678.00	28.51 %
<u>21.61.48107</u>	ROOKIE BASKETBALL	50,000.00	50,000.00	400.00	72,210.00	22,210.00	144.42 %
<u>21.61.48108</u>	SOFTBALL	27,000.00	27,000.00	12,770.00	32,355.00	5,355.00	119.83 %
<u>21.61.48110</u>	YOUTH SOCCER	125,000.00	125,000.00	0.00	105,300.30	-19,699.70	15.76 %
	Department: 61 - SPORTS Total:	434,125.00	434,125.00	52,081.50	446,814.43	12,689.43	2.92 %
Department: 62 - CULTURE							
<u>21.62.48111</u>	ADULT ART & CULTURE	0.00	0.00	701.00	4,453.82	4,453.82	0.00 %
<u>21.62.48112</u>	ADULT CULTURE	10,000.00	10,000.00	0.00	0.00	-10,000.00	100.00 %
<u>21.62.48114</u>	KIDS ART & SAFETY	10,000.00	10,000.00	2,523.00	19,765.00	9,765.00	197.65 %
<u>21.62.48115</u>	KIDS CULTURE	73,000.00	73,000.00	1,461.00	95,341.40	22,341.40	130.60 %
	Department: 62 - CULTURE Total:	93,000.00	93,000.00	4,685.00	119,560.22	26,560.22	28.56 %
Department: 63 - CHILD CARE							
<u>21.63.48119</u>	PARKSIDE	300,000.00	300,000.00	26,482.00	204,740.50	-95,259.50	31.75 %
<u>21.63.48120</u>	ROSS VALLEY ART AND MUSIC CAMPS	12,000.00	12,000.00	0.00	0.00	-12,000.00	100.00 %
<u>21.63.48121</u>	AFTER SCHOOL ENRICHMENT	70,000.00	70,000.00	33,973.78	156,263.78	86,263.78	223.23 %
<u>21.63.48122</u>	KINDERKOOL	25,500.00	25,500.00	0.00	0.00	-25,500.00	100.00 %
<u>21.63.48123</u>	SPECIALTY CAMPS	60,000.00	60,000.00	1,059.50	45,755.00	-14,245.00	23.74 %
<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	19.14 %
<u>21.63.48131</u>	ROBSON AFTER SCHOOL PROGRAM	160,000.00	160,000.00	15,986.00	122,840.00	-37,160.00	23.23 %
	Department: 63 - CHILD CARE Total:	787,000.00	787,000.00	77,501.28	704,748.28	-82,251.72	10.45 %
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	100.00 %
<u>21.64.48128</u>	PARK AND FIELD RENTALS	5,500.00	5,500.00	679.00	8,644.00	3,144.00	157.16 %
	Department: 64 - EVENTS AND OTHER Total:	11,000.00	11,000.00	679.00	8,644.00	-2,356.00	21.42 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.48129</u>	MISC FEES	0.00	0.00	0.00	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	90.00 %
<u>21.65.48135</u>	ROBSON RENTAL INCOME	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
<u>21.65.48136</u>	BANNER/HUB FEES	8,500.00	8,500.00	0.00	3,740.00	-4,760.00	56.00 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	23,500.00	23,500.00	0.00	4,755.00	-18,745.00	79.77 %
	Revenue Total:	1,348,625.00	1,348,625.00	134,946.78	1,284,521.93	-64,103.07	4.75 %
Expense							
Department: 00 - UNDESIGNATED							
<u>21.00.67999</u>	TRANSFERS OUT	80,694.00	80,694.00	0.00	80,694.00	0.00	0.00 %
	Department: 00 - UNDESIGNATED Total:	80,694.00	80,694.00	0.00	80,694.00	0.00	0.00 %
Department: 61 - SPORTS							
<u>21.61.60005</u>	TEMP - SPORTS OFFICIALS	36,000.00	36,000.00	160.00	29,797.50	6,202.50	17.23 %
<u>21.61.60220</u>	PAYROLL TAXES	2,754.00	2,754.00	12.24	2,279.58	474.42	17.23 %
<u>21.61.61155</u>	ADULT SPORTS CONTRACT SERV	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>21.61.61160</u>	BASEBALL EXPENSES	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00 %
<u>21.61.61161</u>	BASKETBALL EXPENSES	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 01/31/2022

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>21.61.61162</u>	KIDS SPORTS SERVICES	10,000.00	10,000.00	0.00	6,186.60	3,813.40	38.13 %
<u>21.61.61164</u>	SOCCER SERVICES	500.00	500.00	0.00	99.00	401.00	80.20 %
<u>21.61.61165</u>	SOFTBALL SERVICES	9,000.00	9,000.00	0.00	0.00	9,000.00	100.00 %
<u>21.61.61166</u>	TENNIS SERVICES	6,000.00	6,000.00	0.00	14,330.40	-8,330.40	-138.84 %
<u>21.61.61167</u>	TUMBLING SERVICES	47,250.00	47,250.00	7,100.00	41,028.99	6,221.01	13.17 %
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	5,000.00	5,000.00	267.42	1,542.42	3,457.58	69.15 %
<u>21.61.62960</u>	BASEBALL SUPPLIES	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
<u>21.61.62961</u>	BASKETBALL SUPPLIES	6,500.00	6,500.00	7,257.27	8,370.69	-1,870.69	-28.78 %
<u>21.61.62962</u>	KIDS SPORTS SUPPLIES	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<u>21.61.62964</u>	SOCCER SUPPLIES	7,500.00	7,500.00	59.81	5,278.36	2,221.64	29.62 %
<u>21.61.62965</u>	SOFTBALL SUPPLIES	6,500.00	6,500.00	855.17	855.17	5,644.83	86.84 %
<u>21.61.62966</u>	TENNIS SUPPLIES	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>21.61.62967</u>	TUMBLING SUPPLIES	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>21.61.62969</u>	YOUTH SOCCER SUPPLIES	15,000.00	15,000.00	0.00	19,981.24	-4,981.24	-33.21 %
<u>21.61.62983</u>	CAMP SPORTS SUPPLIES	500.00	500.00	0.00	0.00	500.00	100.00 %
	Department: 61 - SPORTS Total:	176,504.00	176,504.00	15,711.91	129,749.95	46,754.05	26.49 %
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	87.00 %
<u>21.62.61171</u>	ADULT CULTURE SERVICES	0.00	0.00	152.28	152.28	-152.28	0.00 %
<u>21.62.61174</u>	KIDS ART & SAFETY SERVICES	7,800.00	7,800.00	0.00	8,274.00	-474.00	-6.08 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	31,790.00	31,790.00	4,795.93	48,681.13	-16,891.13	-53.13 %
<u>21.62.62975</u>	KIDS CULTURE SUPPLIES	300.00	300.00	0.00	0.00	300.00	100.00 %
	Department: 62 - CULTURE Total:	51,490.00	51,490.00	4,948.21	58,615.41	-7,125.41	-13.84 %
Department: 63 - CHILD CARE							
<u>21.63.60000</u>	REGULAR SALARIES	136,174.00	136,174.00	5,855.00	49,476.27	86,697.73	63.67 %
<u>21.63.60001</u>	TEMP - PARKSIDE PRESCHOOL	135,000.00	135,000.00	7,823.53	96,643.08	38,356.92	28.41 %
<u>21.63.60002</u>	TEMP - ROBSON AFTER CARE	44,650.00	44,650.00	759.00	19,606.88	25,043.12	56.09 %
<u>21.63.60003</u>	TEMP - CAMP KIDMARIN MIGHTY	28,350.00	28,350.00	72.00	4,975.00	23,375.00	82.45 %
<u>21.63.60020</u>	OVERTIME	0.00	0.00	0.00	901.65	-901.65	0.00 %
<u>21.63.60100</u>	RETIREMENT	27,011.00	27,011.00	1,136.98	11,085.37	15,925.63	58.96 %
<u>21.63.60200</u>	BENEFITS	56,680.00	56,680.00	2,418.67	26,567.91	30,112.09	53.13 %
<u>21.63.60203</u>	CASH BACK	5,400.00	5,400.00	450.00	3,150.00	2,250.00	41.67 %
<u>21.63.60220</u>	PAYROLL TAXES	26,332.00	26,332.00	1,144.46	13,265.51	13,066.49	49.62 %
<u>21.63.61178</u>	KINDERKOOL: CONTRACT SERV	16,080.00	16,080.00	0.00	0.00	16,080.00	100.00 %
<u>21.63.61179</u>	PARKSIDE SERVICES	3,500.00	3,500.00	51.31	2,903.22	596.78	17.05 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENTSERVICES	48,244.00	48,244.00	0.00	24,106.20	24,137.80	50.03 %
<u>21.63.61182</u>	ART AND MUSIC CAMP CONTRACT SE...	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
<u>21.63.61183</u>	CAMP SPORTS SERVICES	51,600.00	51,600.00	0.00	67,528.30	-15,928.30	-30.87 %
<u>21.63.61184</u>	CAMP KIDMARIN MIGHTY SERVICES	4,000.00	4,000.00	0.00	1,557.30	2,442.70	61.07 %
<u>21.63.61186</u>	SPECIALTY CAMPS SERVICES	45,164.00	45,164.00	0.00	27,134.54	18,029.46	39.92 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	2,095.00	2,095.00	141.32	1,046.40	1,048.60	50.05 %
<u>21.63.62978</u>	KINDERKOOL: SUPPLIES	300.00	300.00	0.00	0.00	300.00	100.00 %
<u>21.63.62979</u>	PARKSIDE SUPPLIES	5,000.00	5,000.00	429.09	3,035.59	1,964.41	39.29 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPPLI...	3,000.00	3,000.00	0.00	1,107.00	1,893.00	63.10 %
<u>21.63.62984</u>	CAMP KIDMARIN MIGHTY SUPPLIES	3,000.00	3,000.00	0.00	786.45	2,213.55	73.79 %
<u>21.63.62987</u>	ROBSON AFTER SCHOOL SUPPLIES	2,880.00	2,880.00	16.71	1,306.47	1,573.53	54.64 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	750.00	750.00	0.00	219.10	530.90	70.79 %
	Department: 63 - CHILD CARE Total:	651,210.00	651,210.00	20,298.07	356,402.24	294,807.76	45.27 %
Department: 64 - EVENTS AND OTHER							
<u>21.64.61136</u>	OTHER ADVERTISING	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>21.64.61185</u>	SPECIAL EVENT EXPENSE	1,500.00	1,500.00	0.00	71.18	1,428.82	95.25 %
	Department: 64 - EVENTS AND OTHER Total:	2,000.00	2,000.00	0.00	71.18	1,928.82	96.44 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.60000</u>	REGULAR SALARIES	235,310.00	235,310.00	22,523.18	142,602.45	92,707.55	39.40 %
<u>21.65.60002</u>	TEMP SALARIES	10,000.00	10,000.00	0.00	270.00	9,730.00	97.30 %
<u>21.65.60020</u>	OVERTIME	0.00	0.00	1,281.80	4,237.56	-4,237.56	0.00 %
<u>21.65.60100</u>	RETIREMENT	23,390.00	23,390.00	2,073.74	13,256.30	10,133.70	43.32 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 01/31/2022

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>21.65.60200</u>	BENEFITS	23,455.00	23,455.00	2,042.43	15,818.56	7,636.44	32.56 %
<u>21.65.60203</u>	CASH BACK	8,760.00	8,760.00	657.00	4,599.00	4,161.00	47.50 %
<u>21.65.60220</u>	PAYROLL TAXES	19,440.00	19,440.00	1,845.32	11,425.91	8,014.09	41.22 %
<u>21.65.61000</u>	TRAINING	3,000.00	3,000.00	0.00	615.01	2,384.99	79.50 %
<u>21.65.61101</u>	OUTSIDE SERVICES-PROF FEES	35,000.00	82,366.00	0.00	0.00	82,366.00	100.00 %
Budget Adjustments							
Number	Date	Description	Adjustment				
BA00073	01/25/2022	Recreation Fund - Outside Services	47,366.00				
<u>21.65.61106</u>	OUTSIDE SVCS-MGT INFO SYS	15,000.00	15,000.00	1,491.60	8,615.25	6,384.75	42.57 %
<u>21.65.61137</u>	FINGERPRINTING	3,750.00	3,750.00	55.50	2,395.00	1,355.00	36.13 %
<u>21.65.61150</u>	OUTSIDE SERVICES -OTHER	750.00	750.00	0.00	728.89	21.11	2.81 %
<u>21.65.61177</u>	CHG CARDS	70,000.00	70,000.00	7,974.80	49,143.77	20,856.23	29.79 %
<u>21.65.61302</u>	DUES	1,000.00	1,000.00	24.98	788.56	211.44	21.14 %
<u>21.65.61403</u>	MAINTENANCE-COMPUTERS	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>21.65.61414</u>	IFF EQUIP MAINT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<u>21.65.61506</u>	BLDG. MAINT-OTHER	1,500.00	1,500.00	0.00	200.93	1,299.07	86.60 %
<u>21.65.61701</u>	UTILITIES-ELECTRICITY	10,000.00	10,000.00	1,249.43	4,955.43	5,044.57	50.45 %
<u>21.65.61705</u>	UTILITIES-TELEPHONE	5,000.00	5,000.00	509.17	2,710.14	2,289.86	45.80 %
<u>21.65.61806</u>	MISC HIRING EXPENSES	0.00	0.00	1,054.52	3,280.47	-3,280.47	0.00 %
<u>21.65.61905</u>	PROMOTION/MARKETING	1,500.00	1,500.00	0.00	175.00	1,325.00	88.33 %
<u>21.65.62000</u>	OFFICE SUPPLIES	5,000.00	5,000.00	310.01	1,208.40	3,791.60	75.83 %
<u>21.65.62004</u>	PROGRAM BROCHURE & MAILING	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<u>21.65.62200</u>	DEPARTMENTAL SUPPLIES	4,000.00	4,000.00	313.19	2,055.34	1,944.66	48.62 %
<u>21.65.62203</u>	VOLUNTEER REC SUPPLIES	250.00	250.00	0.00	0.00	250.00	100.00 %
<u>21.65.62988</u>	VEHICLE-OIL/TIRES	500.00	500.00	0.00	0.00	500.00	100.00 %
Department: 65 - PROGRAM ADMINISTRATION Total:		498,105.00	545,471.00	43,406.67	269,081.97	276,389.03	50.67 %
Expense Total:		1,460,003.00	1,507,369.00	84,364.86	894,614.75	612,754.25	40.65 %
Fund: 21 - RECREATION Surplus (Deficit):		-111,378.00	-158,744.00	50,581.92	389,907.18	548,651.18	345.62 %
Report Surplus (Deficit):		-111,378.00	-158,744.00	50,581.92	389,907.18	548,651.18	345.62 %



Town of San Anselmo

Budget Report Group Summary

For Fiscal: 2021-2022 Period Ending: 01/31/2022

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 21 - RECREATION						
Revenue	1,348,625.00	1,348,625.00	134,946.78	1,284,521.93	-64,103.07	4.75 %
Expense	1,460,003.00	1,460,003.00	84,364.86	894,614.75	565,388.25	38.73 %
Fund: 21 - RECREATION Surplus (Deficit):	-111,378.00	-111,378.00	50,581.92	389,907.18	501,285.18	450.08 %
Report Surplus (Deficit):	-111,378.00	-111,378.00	50,581.92	389,907.18	501,285.18	450.08 %