

TOWN OF SAN ANSELMO

Staff Report
April 11, 2022

For the Meeting of April 19, 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 March 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 March 31, 2022, 75% of the fiscal year has elapsed and the Recreation Fund is listed at 142% of projected revenues and 80% of projected expenditures.

Enrollment for recreation programs is much higher than expected for FY 2021-22. As a result, the expenditures will also be higher. The budget was drafted with numbers based on County Public Health orders for COVID 19. As the orders have changed, the department has been able to serve more members of the community.

It is also important to note that the current budget has a \$158,744 deficit which is reflected in the difference between the revenue budgeted at \$1,348,625 and the budget expenditures of \$1,507,369.

As we move closer to summer the revenue that is collected for summer programs after July 1, 2022, will be deferred to FY 2022-23.

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	1,908,595	142%	1,507,369	1,211,017	80%	697,578	52%
2020-21	1,408,125	957,660	68%	1,550,947	857,385	55%	100,274	7%
2019-20	1,627,269	1,603,491	99%	1,676,763	1,270,916	76%	332,575	20%

2018-19	1,510,604	1,586,775	105%	1,591,144	1,047,174	66%	539,601	36%
2017-18	1,514,000	1,402,029	93%	1,644,385	1,037,903	63%	364,126	24%
2016-17	1,384,325	1,401,167	101%	1,500,570	1,023,908	68%	377,259	27.3%
2015-16	1,246,689	1,250,450	100%	1,356,689	1,068,959	79%	181,492	14.6%

Respectfully submitted,



Dannielle Mauk
 Director of Community Services

Attachment 1: Revenue & Expenditure Report FY 2021-22: Recreation Fund as of 03/31/2022.



Budget Report Account Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION						
Revenue						
Department: 00 - UNDESIGNATED						
<u>21.00.49013</u>	RECREATION DONATIONS	0.00	0.00	100.00	100.00	100.00 0.00 %
Department: 00 - UNDESIGNATED Total:		0.00	0.00	100.00	100.00	100.00 0.00 %
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	20,571.00	73,298.00	32,173.00 178.23 %
<u>21.61.48102</u>	TENNIS	25,000.00	25,000.00	3,932.50	36,760.50	11,760.50 147.04 %
<u>21.61.48103</u>	TUMBLING	75,000.00	75,000.00	37,032.00	150,298.13	75,298.13 200.40 %
<u>21.61.48105</u>	ROOKIE BASEBALL	36,000.00	36,000.00	-270.00	24,700.00	-11,300.00 68.61 %
<u>21.61.48106</u>	ROOKIE SOCCER	55,000.00	55,000.00	12,580.00	51,902.00	-3,098.00 94.37 %
<u>21.61.48107</u>	ROOKIE BASKETBALL	50,000.00	50,000.00	0.00	72,410.00	22,410.00 144.82 %
<u>21.61.48108</u>	SOFTBALL	27,000.00	27,000.00	1,540.00	35,895.00	8,895.00 132.94 %
<u>21.61.48110</u>	YOUTH SOCCER	125,000.00	125,000.00	11,125.00	116,425.30	-8,574.70 93.14 %
Department: 61 - SPORTS Total:		434,125.00	434,125.00	86,510.50	562,805.93	128,680.93 129.64 %
Department: 62 - CULTURE						
<u>21.62.48111</u>	ADULT ART & CULTURE	0.00	0.00	1,999.00	7,521.82	7,521.82 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	2,506.00	22,691.00	12,691.00 226.91 %
<u>21.62.48115</u>	KIDS CULTURE	73,000.00	73,000.00	10,933.00	116,943.40	43,943.40 160.20 %
Department: 62 - CULTURE Total:		93,000.00	93,000.00	15,438.00	147,156.22	54,156.22 158.23 %
Department: 63 - CHILD CARE						
<u>21.63.48119</u>	PARKSIDE	300,000.00	300,000.00	86,795.98	317,486.48	17,486.48 105.83 %
<u>21.63.48120</u>	ROSS VALLEY ART AND MUSIC CAMPS	12,000.00	12,000.00	9,150.00	9,150.00	-2,850.00 76.25 %
<u>21.63.48121</u>	AFTER SCHOOL ENRICHMENT	70,000.00	70,000.00	64,042.50	231,074.28	161,074.28 330.11 %
<u>21.63.48122</u>	KINDERKOOOL	25,500.00	25,500.00	9,248.00	9,248.00	-16,252.00 36.27 %
<u>21.63.48123</u>	SPECIALTY CAMPS	60,000.00	60,000.00	80,013.00	132,448.00	72,448.00 220.75 %
<u>21.63.48124</u>	CAMP SPORTS	87,000.00	87,000.00	52,501.00	169,025.00	82,025.00 194.28 %
<u>21.63.48125</u>	CAMP KIDMARIN MIGHTY	72,500.00	72,500.00	107,932.71	166,557.71	94,057.71 229.73 %
<u>21.63.48131</u>	ROBSON AFTER SCHOOL PROGRAM	160,000.00	160,000.00	15,908.00	141,446.00	-18,554.00 88.40 %
Department: 63 - CHILD CARE Total:		787,000.00	787,000.00	425,591.19	1,176,435.47	389,435.47 149.48 %
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	4,237.50	16,346.00	10,846.00 297.20 %
Department: 64 - EVENTS AND OTHER Total:		11,000.00	11,000.00	4,237.50	16,346.00	5,346.00 148.60 %
Department: 65 - PROGRAM ADMINISTRATION						
<u>21.65.48129</u>	MISC FEES	0.00	0.00	5.00	25.00	25.00 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	336.00	336.00	-4,664.00 6.72 %
<u>21.65.48136</u>	BANNER/HUB FEES	8,500.00	8,500.00	650.00	4,390.00	-4,110.00 51.65 %
Department: 65 - PROGRAM ADMINISTRATION Total:		23,500.00	23,500.00	991.00	5,751.00	-17,749.00 24.47 %
Revenue Total:		1,348,625.00	1,348,625.00	532,868.19	1,908,594.62	559,969.62 141.52 %
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	140.00	32,817.50	3,182.50 91.16 %
<u>21.61.60220</u>	PAYROLL TAXES	2,754.00	2,754.00	10.71	2,510.61	243.39 91.16 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<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	140.00	6,187.40	-187.40 103.12 %
<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	210.95	309.95	190.05 61.99 %
<u>21.61.61165</u>	SOFTBALL SERVICES	9,000.00	9,000.00	9,686.00	9,686.00	-686.00 107.62 %
<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	6,861.74	62,469.98	-15,219.98 132.21 %
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	5,000.00	5,000.00	0.00	1,542.42	3,457.58 30.85 %
<u>21.61.62960</u>	BASEBALL SUPPLIES	7,500.00	7,500.00	6,747.72	6,747.72	752.28 89.97 %
<u>21.61.62961</u>	BASKETBALL SUPPLIES	6,500.00	6,500.00	0.00	8,370.69	-1,870.69 128.78 %
<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	5,278.36	2,221.64 70.38 %
<u>21.61.62965</u>	SOFTBALL SUPPLIES	6,500.00	6,500.00	4,403.55	5,436.25	1,063.75 83.63 %
<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	28,200.67	181,855.12	-5,351.12 103.03 %
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>21.62.61171</u>	ADULT CULTURE SERVICES	0.00	0.00	30.34	182.62	-182.62 0.00 %
<u>21.62.61174</u>	KIDS ART & SAFETY SERVICES	7,800.00	7,800.00	3,657.50	11,931.50	-4,131.50 152.97 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	31,790.00	31,790.00	9,683.29	64,297.85	-32,507.85 202.26 %
<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	13,371.13	77,919.97	-26,429.97 151.33 %
Department: 63 - CHILD CARE						
<u>21.63.60000</u>	REGULAR SALARIES	136,174.00	136,174.00	5,855.00	61,186.27	74,987.73 44.93 %
<u>21.63.60001</u>	TEMP - PARKSIDE PRESCHOOL	135,000.00	135,000.00	8,812.62	117,293.25	17,706.75 86.88 %
<u>21.63.60002</u>	TEMP - ROBSON AFTER CARE	44,650.00	44,650.00	2,872.50	25,889.63	18,760.37 57.98 %
<u>21.63.60003</u>	TEMP - CAMP KIDMARIN MIGHTY	28,350.00	28,350.00	168.00	5,439.00	22,911.00 19.19 %
<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	1,051.95	13,298.72	13,712.28 49.23 %
<u>21.63.60200</u>	BENEFITS	56,680.00	56,680.00	2,418.66	31,405.22	25,274.78 55.41 %
<u>21.63.60203</u>	CASH BACK	5,400.00	5,400.00	450.00	4,050.00	1,350.00 75.00 %
<u>21.63.60220</u>	PAYROLL TAXES	26,332.00	26,332.00	1,389.22	16,326.28	10,005.72 62.00 %
<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	446.33	3,563.38	-63.38 101.81 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENTSERVICES	48,244.00	48,244.00	61,997.44	88,975.64	-40,731.64 184.43 %
<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	395.00	2,114.80	1,885.20 52.87 %
<u>21.63.61186</u>	SPECIALTY CAMPS SERVICES	45,164.00	45,164.00	0.00	32,085.85	13,078.15 71.04 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	2,095.00	2,095.00	51.33	1,242.71	852.29 59.32 %
<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	212.61	3,566.83	1,433.17 71.34 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPPLI...	3,000.00	3,000.00	914.52	2,021.52	978.48 67.38 %
<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	1,529.16	1,350.84 53.10 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	750.00	750.00	13.48	380.39	369.61 50.72 %
Department: 63 - CHILD CARE Total:		651,210.00	651,210.00	87,048.66	479,585.05	171,624.95 73.65 %
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	24,745.31	192,399.96	42,910.04 81.76 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<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	32.45	4,724.32	-4,724.32 0.00 %
<u>21.65.60100</u>	RETIREMENT	23,390.00	23,390.00	2,265.71	17,787.71	5,602.29 76.05 %
<u>21.65.60200</u>	BENEFITS	23,455.00	23,455.00	2,346.92	23,296.99	158.01 99.33 %
<u>21.65.60203</u>	CASH BACK	8,760.00	8,760.00	657.00	5,913.00	2,847.00 67.50 %
<u>21.65.60220</u>	PAYROLL TAXES	19,440.00	19,440.00	1,910.58	15,312.00	4,128.00 78.77 %
<u>21.65.61000</u>	TRAINING	3,000.00	3,000.00	0.00	670.01	2,329.99 22.33 %
<u>21.65.61101</u>	OUTSIDE SERVICES-PROF FEES	35,000.00	82,366.00	0.00	0.00	82,366.00 0.00 %
<u>21.65.61106</u>	OUTSIDE SVCS-MGT INFO SYS	15,000.00	15,000.00	1,495.00	11,601.85	3,398.15 77.35 %
<u>21.65.61137</u>	FINGERPRINTING	3,750.00	3,750.00	203.50	3,116.50	633.50 83.11 %
<u>21.65.61150</u>	OUTSIDE SERVICES -OTHER	750.00	750.00	0.00	728.89	21.11 97.19 %
<u>21.65.61177</u>	CHG CARDS	70,000.00	70,000.00	29,698.43	83,985.40	-13,985.40 119.98 %
<u>21.65.61302</u>	DUES	1,000.00	1,000.00	0.00	840.18	159.82 84.02 %
<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	200.93	1,299.07 13.40 %
<u>21.65.61701</u>	UTILITIES-ELECTRICITY	10,000.00	10,000.00	1,372.91	7,501.94	2,498.06 75.02 %
<u>21.65.61705</u>	UTILITIES-TELEPHONE	5,000.00	5,000.00	827.79	4,055.61	944.39 81.11 %
<u>21.65.61806</u>	MISC HIRING EXPENSES	0.00	0.00	0.00	3,312.47	-3,312.47 0.00 %
<u>21.65.61905</u>	PROMOTION/MARKETING	1,500.00	1,500.00	400.00	1,156.70	343.30 77.11 %
<u>21.65.62000</u>	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	1,218.39	3,781.61 24.37 %
<u>21.65.62004</u>	PROGRAM BROCHURE & MAILING	20,000.00	20,000.00	10,126.25	10,126.25	9,873.75 50.63 %
<u>21.65.62200</u>	DEPARTMENTAL SUPPLIES	4,000.00	4,000.00	304.45	2,672.99	1,327.01 66.82 %
<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	545,471.00	76,386.30	390,892.09	154,578.91 71.66 %
Expense Total:		1,460,003.00	1,507,369.00	205,006.76	1,211,017.41	296,351.59 80.34 %
Fund: 21 - RECREATION Surplus (Deficit):		-111,378.00	-158,744.00	327,861.43	697,577.21	856,321.21 -439.44 %
Report Surplus (Deficit):		-111,378.00	-158,744.00	327,861.43	697,577.21	856,321.21 -439.44 %



Town of San Anselmo

Budget Report Group Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022

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	532,868.19	1,908,594.62	559,969.62	141.52 %
Expense	1,460,003.00	1,507,369.00	205,006.76	1,211,017.41	296,351.59	80.34 %
Fund: 21 - RECREATION Surplus (Deficit):	-111,378.00	-158,744.00	327,861.43	697,577.21	856,321.21	-439.44 %
Report Surplus (Deficit):	-111,378.00	-158,744.00	327,861.43	697,577.21	856,321.21	-439.44 %