

TOWN OF SAN ANSELMO

Staff Report

May 5, 2022

For the Meeting of May 17, 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 April 30, 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 April 30, 2022, 83% of the fiscal year has elapsed and the Recreation Fund is listed at 151% of projected revenues and 90% 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.

All the revenue that is collected for summer programs occurring after July 1, 2022, will be deferred to FY 2022-23. Summer registration began in March.

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	2,008,546	151%	1,507,369	1,353,330	90%	655,215	49%
2020-21	1,408,125	1,167,971	83%	1,550,947	971,927	63%	196,044	14%
2019-20	1,627,269	1,532,430	94%	1,676,763	1,331,058	79%	201,372	12%
2018-19	1,510,604	1,705,548	113%	1,591,144	1,197,255	75%	508,293	33.6%
2017-18	1,514,000	1,525,943	101%	1,644,385	1,165,219	71%	360,724	23.8%

2016-17	1,384,325	1,511,848	109%	1,500,570	1,150,885	77%	360,963	26.1%
2015-16	1,246,689	1,396,884	113%	1,356,689	1,180,348	87%	216,536	17.5%

Respectfully submitted,



Dannielle Mauk
Director of Community Services

Attachment 1: Revenue & Expenditure Report FY 2021-22: Recreation Fund as of 04/30/2022.



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 21 - RECREATION							
Revenue							
Department: 00 - UNDESIGNATED							
<u>21.00.49013</u>	RECREATION DONATIONS	0.00	0.00	0.00	100.00	100.00	0.00 %
Department: 00 - UNDESIGNATED Total:		0.00	0.00	0.00	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	6,240.00	79,538.00	38,413.00	193.41 %
<u>21.61.48102</u>	TENNIS	25,000.00	25,000.00	1,924.00	38,684.50	13,684.50	154.74 %
<u>21.61.48103</u>	TUMBLING	75,000.00	75,000.00	6,941.00	157,239.13	82,239.13	209.65 %
<u>21.61.48105</u>	ROOKIE BASEBALL	36,000.00	36,000.00	0.00	24,700.00	-11,300.00	31.39 %
<u>21.61.48106</u>	ROOKIE SOCCER	55,000.00	55,000.00	7,675.00	59,577.00	4,577.00	108.32 %
<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	0.00	35,895.00	8,895.00	132.94 %
<u>21.61.48110</u>	YOUTH SOCCER	125,000.00	125,000.00	8,760.00	125,185.30	185.30	100.15 %
Department: 61 - SPORTS Total:		434,125.00	434,125.00	31,540.00	594,345.93	160,220.93	36.91 %
Department: 62 - CULTURE							
<u>21.62.48111</u>	ADULT ART & CULTURE	0.00	0.00	1,000.00	8,521.82	8,521.82	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	0.00	22,691.00	12,691.00	226.91 %
<u>21.62.48115</u>	KIDS CULTURE	73,000.00	73,000.00	0.00	116,943.40	43,943.40	160.20 %
Department: 62 - CULTURE Total:		93,000.00	93,000.00	1,000.00	148,156.22	55,156.22	59.31 %
Department: 63 - CHILD CARE							
<u>21.63.48119</u>	PARKSIDE	300,000.00	300,000.00	1,700.00	319,186.48	19,186.48	106.40 %
<u>21.63.48120</u>	ROSS VALLEY ART AND MUSIC CAMPS	12,000.00	12,000.00	5,070.00	14,220.00	2,220.00	118.50 %
<u>21.63.48121</u>	AFTER SCHOOL ENRICHMENT	70,000.00	70,000.00	-6,347.00	224,727.28	154,727.28	321.04 %
<u>21.63.48122</u>	KINDERKOOOL	25,500.00	25,500.00	892.00	10,140.00	-15,360.00	60.24 %
<u>21.63.48123</u>	SPECIALTY CAMPS	60,000.00	60,000.00	31,798.00	164,246.00	104,246.00	273.74 %
<u>21.63.48124</u>	CAMP SPORTS	87,000.00	87,000.00	17,241.00	186,266.00	99,266.00	214.10 %
<u>21.63.48125</u>	CAMP KIDMARIN MIGHTY	72,500.00	72,500.00	-1,366.00	165,191.71	92,691.71	227.85 %
<u>21.63.48131</u>	ROBSON AFTER SCHOOL PROGRAM	160,000.00	160,000.00	13,828.00	155,274.00	-4,726.00	2.95 %
Department: 63 - CHILD CARE Total:		787,000.00	787,000.00	62,816.00	1,239,251.47	452,251.47	57.47 %
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	2,820.00	19,166.00	13,666.00	348.47 %
Department: 64 - EVENTS AND OTHER Total:		11,000.00	11,000.00	2,820.00	19,166.00	8,166.00	74.24 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.48129</u>	MISC FEES	0.00	0.00	0.00	25.00	25.00	0.00 %
<u>21.65.48130</u>	ADVERTISING	10,000.00	10,000.00	375.00	1,375.00	-8,625.00	86.25 %
<u>21.65.48135</u>	ROBSON RENTAL INCOME	5,000.00	5,000.00	0.00	336.00	-4,664.00	93.28 %
<u>21.65.48136</u>	BANNER/HUB FEES	8,500.00	8,500.00	1,400.00	5,790.00	-2,710.00	31.88 %
Department: 65 - PROGRAM ADMINISTRATION Total:		23,500.00	23,500.00	1,775.00	7,526.00	-15,974.00	67.97 %
Revenue Total:		1,348,625.00	1,348,625.00	99,951.00	2,008,545.62	659,920.62	48.93 %
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	0.00	32,817.50	3,182.50	8.84 %
<u>21.61.60220</u>	PAYROLL TAXES	2,754.00	2,754.00	0.00	2,510.61	243.39	8.84 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 04/30/2022

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>21.61.61155</u>	ADULT SPORTS CONTRACT SERV	500.00	500.00	0.00	0.00	100.00 %
<u>21.61.61160</u>	BASEBALL EXPENSES	7,000.00	7,000.00	0.00	7,000.00	100.00 %
<u>21.61.61161</u>	BASKETBALL EXPENSES	6,000.00	6,000.00	0.00	6,187.40	-3.12 %
<u>21.61.61162</u>	KIDS SPORTS SERVICES	10,000.00	10,000.00	0.00	6,186.60	38.13 %
<u>21.61.61164</u>	SOCCER SERVICES	500.00	500.00	0.00	309.95	38.01 %
<u>21.61.61165</u>	SOFTBALL SERVICES	9,000.00	9,000.00	1,250.00	10,936.00	-1,936.00
<u>21.61.61166</u>	TENNIS SERVICES	6,000.00	6,000.00	0.00	14,330.40	-8,330.40
<u>21.61.61167</u>	TUMBLING SERVICES	47,250.00	47,250.00	9,700.00	72,169.98	-24,919.98
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	5,000.00	5,000.00	0.00	1,542.42	3,457.58
<u>21.61.62960</u>	BASEBALL SUPPLIES	7,500.00	7,500.00	717.54	7,465.26	34.74
<u>21.61.62961</u>	BASKETBALL SUPPLIES	6,500.00	6,500.00	0.00	8,453.09	-1,953.09
<u>21.61.62962</u>	KIDS SPORTS SUPPLIES	2,000.00	2,000.00	0.00	0.00	2,000.00
<u>21.61.62964</u>	SOCCER SUPPLIES	7,500.00	7,500.00	0.00	5,278.36	2,221.64
<u>21.61.62965</u>	SOFTBALL SUPPLIES	6,500.00	6,500.00	729.25	6,372.59	127.41
<u>21.61.62966</u>	TENNIS SUPPLIES	500.00	500.00	0.00	0.00	500.00
<u>21.61.62967</u>	TUMBLING SUPPLIES	500.00	500.00	0.00	0.00	500.00
<u>21.61.62969</u>	YOUTH SOCCER SUPPLIES	15,000.00	15,000.00	0.00	19,981.24	-4,981.24
<u>21.61.62983</u>	CAMP SPORTS SUPPLIES	500.00	500.00	0.00	0.00	500.00
Department: 61 - SPORTS Total:		176,504.00	176,504.00	12,396.79	194,541.40	-18,037.40
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
<u>21.62.61171</u>	ADULT CULTURE SERVICES	0.00	0.00	0.00	182.62	-182.62
<u>21.62.61174</u>	KIDS ART & SAFETY SERVICES	7,800.00	7,800.00	0.00	11,931.50	-4,131.50
<u>21.62.61175</u>	KIDS CULTURE SERVICES	31,790.00	31,790.00	4,716.60	69,014.45	-37,224.45
<u>21.62.62975</u>	KIDS CULTURE SUPPLIES	300.00	300.00	0.00	0.00	300.00
Department: 62 - CULTURE Total:		51,490.00	51,490.00	4,716.60	82,636.57	-31,146.57
Department: 63 - CHILD CARE						
<u>21.63.60000</u>	REGULAR SALARIES	136,174.00	136,174.00	5,855.00	67,041.27	69,132.73
<u>21.63.60001</u>	TEMP - PARKSIDE PRESCHOOL	135,000.00	135,000.00	10,338.69	127,631.94	7,368.06
<u>21.63.60002</u>	TEMP - ROBSON AFTER CARE	44,650.00	44,650.00	3,138.00	29,027.63	15,622.37
<u>21.63.60003</u>	TEMP - CAMP KIDMARIN MIGHTY	28,350.00	28,350.00	152.00	5,591.00	22,759.00
<u>21.63.60020</u>	OVERTIME	0.00	0.00	0.00	901.65	-901.65
<u>21.63.60100</u>	RETIREMENT	27,011.00	27,011.00	1,127.82	14,426.54	12,584.46
<u>21.63.60200</u>	BENEFITS	56,680.00	56,680.00	2,418.66	33,823.88	22,856.12
<u>21.63.60203</u>	CASH BACK	5,400.00	5,400.00	337.50	4,387.50	1,012.50
<u>21.63.60220</u>	PAYROLL TAXES	26,332.00	26,332.00	1,516.40	17,842.68	8,489.32
<u>21.63.61178</u>	KINDERKOOOL: CONTRACT SERV	16,080.00	16,080.00	0.00	0.00	16,080.00
<u>21.63.61179</u>	PARKSIDE SERVICES	3,500.00	3,500.00	51.32	3,614.70	-114.70
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENTSERVICES	48,244.00	48,244.00	0.00	88,975.64	-40,731.64
<u>21.63.61182</u>	ART AND MUSIC CAMP CONTRACT SE...	6,000.00	6,000.00	0.00	0.00	6,000.00
<u>21.63.61183</u>	CAMP SPORTS SERVICES	51,600.00	51,600.00	0.00	67,528.30	-15,928.30
<u>21.63.61184</u>	CAMP KIDMARIN MIGHTY SERVICES	4,000.00	4,000.00	0.00	2,114.80	1,885.20
<u>21.63.61186</u>	SPECIALTY CAMPS SERVICES	45,164.00	45,164.00	7,956.62	40,042.47	5,121.53
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	2,095.00	2,095.00	51.32	1,387.68	707.32
<u>21.63.62978</u>	KINDERKOOOL: SUPPLIES	300.00	300.00	0.00	0.00	300.00
<u>21.63.62979</u>	PARKSIDE SUPPLIES	5,000.00	5,000.00	13.57	4,134.54	865.46
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPPLI...	3,000.00	3,000.00	0.00	2,021.52	978.48
<u>21.63.62984</u>	CAMP KIDMARIN MIGHTY SUPPLIES	3,000.00	3,000.00	0.00	786.45	2,213.55
<u>21.63.62987</u>	ROBSON AFTER SCHOOL SUPPLIES	2,880.00	2,880.00	0.00	1,761.19	1,118.81
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	750.00	750.00	203.96	584.35	165.65
Department: 63 - CHILD CARE Total:		651,210.00	651,210.00	33,160.86	513,625.73	137,584.27
Department: 64 - EVENTS AND OTHER						
<u>21.64.61136</u>	OTHER ADVERTISING	500.00	500.00	0.00	0.00	500.00
<u>21.64.61185</u>	SPECIAL EVENT EXPENSE	1,500.00	1,500.00	0.00	71.18	1,428.82
Department: 64 - EVENTS AND OTHER Total:		2,000.00	2,000.00	0.00	71.18	1,928.82
Department: 65 - PROGRAM ADMINISTRATION						
<u>21.65.60000</u>	REGULAR SALARIES	235,310.00	235,310.00	24,438.39	216,838.35	18,471.65

Budget Report

For Fiscal: 2021-2022 Period Ending: 04/30/2022

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
21.65.60002	TEMP SALARIES	10,000.00	10,000.00	0.00	270.00	9,730.00 97.30 %
21.65.60020	OVERTIME	0.00	0.00	454.31	5,178.63	-5,178.63 0.00 %
21.65.60100	RETIREMENT	23,390.00	23,390.00	2,265.70	20,053.41	3,336.59 14.27 %
21.65.60200	BENEFITS	23,455.00	23,455.00	2,324.35	25,621.34	-2,166.34 -9.24 %
21.65.60203	CASH BACK	8,760.00	8,760.00	657.00	6,570.00	2,190.00 25.00 %
21.65.60220	PAYROLL TAXES	19,440.00	19,440.00	1,919.38	17,231.38	2,208.62 11.36 %
21.65.61000	TRAINING	3,000.00	3,000.00	0.00	776.71	2,223.29 74.11 %
21.65.61101	OUTSIDE SERVICES-PROF FEES	35,000.00	82,366.00	47,434.00	47,434.00	34,932.00 42.41 %
21.65.61106	OUTSIDE SVCS-MGT INFO SYS	15,000.00	15,000.00	1,495.00	13,096.85	1,903.15 12.69 %
21.65.61137	FINGERPRINTING	3,750.00	3,750.00	407.00	3,523.50	226.50 6.04 %
21.65.61150	OUTSIDE SERVICES -OTHER	750.00	750.00	0.00	827.89	-77.89 -10.39 %
21.65.61177	CHG CARDS	70,000.00	70,000.00	6,280.14	90,265.54	-20,265.54 -28.95 %
21.65.61302	DUES	1,000.00	1,000.00	75.00	925.17	74.83 7.48 %
21.65.61403	MAINTENANCE-COMPUTERS	500.00	500.00	0.00	0.00	500.00 100.00 %
21.65.61414	IFF EQUIP MAINT	1,000.00	1,000.00	0.00	0.00	1,000.00 100.00 %
21.65.61506	BLDG. MAINT-OTHER	1,500.00	1,500.00	0.00	200.93	1,299.07 86.60 %
21.65.61701	UTILITIES-ELECTRICITY	10,000.00	10,000.00	1,238.85	8,740.79	1,259.21 12.59 %
21.65.61705	UTILITIES-TELEPHONE	5,000.00	5,000.00	510.40	4,566.01	433.99 8.68 %
21.65.61806	MISC HIRING EXPENSES	0.00	0.00	0.00	3,312.47	-3,312.47 0.00 %
21.65.61905	PROMOTION/MARKETING	1,500.00	1,500.00	0.00	1,156.70	343.30 22.89 %
21.65.62000	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	1,588.46	3,411.54 68.23 %
21.65.62004	PROGRAM BROCHURE & MAILING	20,000.00	20,000.00	0.00	10,606.25	9,393.75 46.97 %
21.65.62200	DEPARTMENTAL SUPPLIES	4,000.00	4,000.00	303.92	2,976.91	1,023.09 25.58 %
21.65.62203	VOLUNTEER REC SUPPLIES	250.00	250.00	0.00	0.00	250.00 100.00 %
21.65.62988	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	89,803.44	481,761.29	63,709.71 11.68 %
Expense Total:		1,460,003.00	1,507,369.00	140,077.69	1,353,330.17	154,038.83 10.22 %
Fund: 21 - RECREATION Surplus (Deficit):		-111,378.00	-158,744.00	-40,126.69	655,215.45	813,959.45 512.75 %
Report Surplus (Deficit):		-111,378.00	-158,744.00	-40,126.69	655,215.45	813,959.45 512.75 %



Town of San Anselmo

Budget Report Group Summary

For Fiscal: 2021-2022 Period Ending: 04/30/2022

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	99,951.00	2,008,545.62	659,920.62	48.93 %
Expense	1,460,003.00	1,507,369.00	140,077.69	1,353,330.17	154,038.83	10.22 %
Fund: 21 - RECREATION Surplus (Deficit):	-111,378.00	-158,744.00	-40,126.69	655,215.45	813,959.45	512.75 %
Report Surplus (Deficit):	-111,378.00	-158,744.00	-40,126.69	655,215.45	813,959.45	512.75 %