

TOWN OF SAN ANSELMO

Staff Report

November 29, 2022

For the Meeting of December 6, 2022

TO: Parks & Recreation Commission
FROM: Dannielle Mauk, Director of Community Services
SUBJECT: Financial Report on Recreation Fund

RECOMMENDATION

That Commission approve the Recreation Fund Revenue and Expenditure Report for the period ending October 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 throughout facility rentals and administrative fees.

DISCUSSION

As of October 31, 2022, 33% of the fiscal year has elapsed and the Recreation Fund is listed at 58% of projected revenues and 33% of projected expenditures.

Enrollment for recreation programs has increased. We had full enrollment for our summer and fall sports programs. Families are excited to see our programs return, and we are working on adding additional programs. The increase in program enrollment will be reflected in both the increased revenues and expenditures each month.

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

FY	Revenue			Expenditures			Rev Over/(Under) Exp	
	Budget	Actual	%	Budget	Actual	%	\$\$	%
2022-23	1,875,414	1,084,858	58%	1,848,926	608,873	33%	475,986	25%
2021-22	1,348,625	841,318	62%	1,460,003	560,186	38%	281,131	21%
2020-21	1,408,125	343,105	24%	1,550,947	429,194	28%	(86,088)	(6%)
2019-20	1,627,269	786,711	48%	1,669,863	616,107	37%	170,604	10%
2018-19	1,510,604	723,696	48%	1,596,204	525,623	33%	198,073	13%
2017-18	1,514,000	639,795	42%	1,644,385	491,086	30%	148,709	9.8%
2016-17	1,384,325	621,517	45%	1,500,570	494,779	33%	126,737	9.2%

Respectfully submitted,



Danielle Mauk
Community Services Director

Attachment 1: Revenue & Expenditure Report FY 2022-23: Recreation Fund as of 10/31/2022



Budget Report Account Summary

For Fiscal: 2022-2023 Period Ending: 10/31/2022

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION							
Revenue							
Department: 61 - SPORTS							
21.61.48100	ADULT SPORTS	1,100.00	1,100.00	0.00	0.00	-1,100.00	0.00 %
21.61.48101	KIDS SPORTS	52,800.00	52,800.00	-1,425.00	15,924.05	-36,875.95	30.16 %
21.61.48102	TENNIS	33,000.00	33,000.00	496.00	11,630.28	-21,369.72	35.24 %
21.61.48103	TUMBLING	160,000.00	160,000.00	4,248.00	102,065.72	-57,934.28	63.79 %
21.61.48105	ROOKIE BASEBALL	25,000.00	25,000.00	0.00	0.00	-25,000.00	0.00 %
21.61.48106	ROOKIE SOCCER	45,000.00	45,000.00	1,160.00	49,955.94	4,955.94	111.01 %
21.61.48107	ROOKIE BASKETBALL	60,000.00	60,000.00	19,740.00	52,581.00	-7,419.00	87.64 %
21.61.48108	SOFTBALL	34,350.00	34,350.00	300.00	1,300.00	-33,050.00	3.78 %
21.61.48110	YOUTH SOCCER	105,300.00	105,300.00	3,300.00	103,739.27	-1,560.73	98.52 %
	Department: 61 - SPORTS Total:	516,550.00	516,550.00	27,819.00	337,196.26	-179,353.74	65.28 %
Department: 62 - CULTURE							
21.62.48111	ADULT ART & CULTURE	10,176.00	10,176.00	249.00	4,661.00	-5,515.00	45.80 %
21.62.48112	ADULT CULTURE	0.00	0.00	0.00	3,918.46	3,918.46	0.00 %
21.62.48114	KIDS ART & SAFETY	0.00	0.00	-12.00	8,394.00	8,394.00	0.00 %
21.62.48115	KIDS CULTURE	100,000.00	100,000.00	1,765.67	34,917.67	-65,082.33	34.92 %
	Department: 62 - CULTURE Total:	110,176.00	110,176.00	2,002.67	51,891.13	-58,284.87	47.10 %
Department: 63 - CHILD CARE							
21.63.48119	PARKSIDE	375,000.00	375,000.00	23,764.00	148,960.69	-226,039.31	39.72 %
21.63.48120	ROSS VALLEY ART AND MUSIC CAMPS	17,600.00	17,600.00	0.00	256.00	-17,344.00	1.45 %
21.63.48121	AFTER SCHOOL ENRICHMENT	204,060.00	204,060.00	-14,226.00	129,506.00	-74,554.00	63.46 %
21.63.48122	KINDERKOOOL	25,643.00	25,643.00	0.00	0.00	-25,643.00	0.00 %
21.63.48123	SPECIALTY CAMPS	133,000.00	133,000.00	3,285.00	103,693.60	-29,306.40	77.97 %
21.63.48124	CAMP SPORTS	140,000.00	140,000.00	0.00	95,083.00	-44,917.00	67.92 %
21.63.48125	CAMP KIDMARIN MIGHTY	137,335.00	137,335.00	0.00	96,956.81	-40,378.19	70.60 %
21.63.48131	ROBSON AFTER SCHOOL PROGRAM	179,550.00	179,550.00	25,194.00	108,502.00	-71,048.00	60.43 %
	Department: 63 - CHILD CARE Total:	1,212,188.00	1,212,188.00	38,017.00	682,958.10	-529,229.90	56.34 %
Department: 64 - EVENTS AND OTHER							
21.64.48127	ICC FACILITY RENTALS	5,500.00	5,500.00	192.00	192.00	-5,308.00	3.49 %
21.64.48128	PARK AND FIELD RENTALS	15,000.00	15,000.00	-4.00	5,938.00	-9,062.00	39.59 %
	Department: 64 - EVENTS AND OTHER Total:	20,500.00	20,500.00	188.00	6,130.00	-14,370.00	29.90 %
Department: 65 - PROGRAM ADMINISTRATION							
21.65.48129	MISC FEES	0.00	0.00	0.00	382.00	382.00	0.00 %
21.65.48130	ADVERTISING	5,000.00	5,000.00	625.00	2,350.00	-2,650.00	47.00 %
21.65.48135	ROBSON RENTAL INCOME	5,500.00	5,500.00	376.00	376.00	-5,124.00	6.84 %
21.65.48136	BANNER/HUB FEES	5,500.00	5,500.00	0.00	3,575.00	-1,925.00	65.00 %
	Department: 65 - PROGRAM ADMINISTRATION Total:	16,000.00	16,000.00	1,001.00	6,683.00	-9,317.00	41.77 %
	Revenue Total:	1,875,414.00	1,875,414.00	69,027.67	1,084,858.49	-790,555.51	57.85 %
Expense							
Department: 00 - UNDESIGNATED							
21.00.67999	TRANSFERS OUT	0.00	0.00	26,488.00	26,488.00	-26,488.00	0.00 %
	Department: 00 - UNDESIGNATED Total:	0.00	0.00	26,488.00	26,488.00	-26,488.00	0.00 %
Department: 61 - SPORTS							
21.61.60005	TEMP - SPORTS OFFICIALS	36,000.00	36,000.00	10,020.00	13,530.00	22,470.00	37.58 %
21.61.60020	OVERTIME	0.00	0.00	165.00	165.00	-165.00	0.00 %
21.61.60220	PAYROLL TAXES	2,754.00	2,754.00	779.18	1,047.70	1,706.30	38.04 %
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	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 10/31/2022

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>21.61.61161</u>	BASKETBALL EXPENSES	6,500.00	6,500.00	0.00	0.00	6,500.00	0.00 %
<u>21.61.61162</u>	KIDS SPORTS SERVICES	36,960.00	36,960.00	0.00	0.00	36,960.00	0.00 %
<u>21.61.61164</u>	SOCCER SERVICES	1,000.00	1,000.00	0.00	1,125.00	-125.00	112.50 %
<u>21.61.61165</u>	SOFTBALL SERVICES	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
<u>21.61.61166</u>	TENNIS SERVICES	18,000.00	18,000.00	0.00	5,775.00	12,225.00	32.08 %
<u>21.61.61167</u>	TUMBLING SERVICES	100,800.00	100,800.00	13,400.00	29,562.40	71,237.60	29.33 %
<u>21.61.61169</u>	YOUTH SOCCER SERVICES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
<u>21.61.62960</u>	BASEBALL SUPPLIES	8,500.00	8,500.00	0.00	0.00	8,500.00	0.00 %
<u>21.61.62961</u>	BASKETBALL SUPPLIES	8,500.00	8,500.00	0.00	0.00	8,500.00	0.00 %
<u>21.61.62962</u>	KIDS SPORTS SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<u>21.61.62964</u>	SOCCER SUPPLIES	7,500.00	7,500.00	0.00	826.82	6,673.18	11.02 %
<u>21.61.62965</u>	SOFTBALL SUPPLIES	7,500.00	7,500.00	0.00	0.00	7,500.00	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	750.00	750.00	0.00	0.00	750.00	0.00 %
<u>21.61.62969</u>	YOUTH SOCCER SUPPLIES	20,000.00	20,000.00	0.00	21,418.04	-1,418.04	107.09 %
<u>21.61.62983</u>	CAMP SPORTS SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.61.62989</u>	ADULT SPORTS SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
	Department: 61 - SPORTS Total:	278,264.00	278,264.00	24,364.18	73,449.96	204,814.04	26.40 %
Department: 62 - CULTURE							
<u>21.62.61170</u>	ADULT ART & CULTURE SERVICES	6,585.00	6,585.00	581.85	1,111.30	5,473.70	16.88 %
<u>21.62.61171</u>	ADULT CULTURE SERVICES	0.00	0.00	0.00	94.80	-94.80	0.00 %
<u>21.62.61175</u>	KIDS CULTURE SERVICES	58,289.00	58,289.00	7,857.97	13,705.77	44,583.23	23.51 %
<u>21.62.62975</u>	KIDS CULTURE SUPPLIES	6,000.00	6,000.00	0.00	1,865.34	4,134.66	31.09 %
	Department: 62 - CULTURE Total:	70,874.00	70,874.00	8,439.82	16,777.21	54,096.79	23.67 %
Department: 63 - CHILD CARE							
<u>21.63.60000</u>	REGULAR SALARIES	142,662.00	142,662.00	6,118.00	26,972.00	115,690.00	18.91 %
<u>21.63.60001</u>	TEMP - PARKSIDE PRESCHOOL	153,000.00	153,000.00	12,607.25	71,617.25	81,382.75	46.81 %
<u>21.63.60002</u>	TEMP - ROBSON AFTER CARE	52,155.00	52,155.00	3,598.09	16,756.09	35,398.91	32.13 %
<u>21.63.60003</u>	TEMP - CAMP KIDMARIN MIGHTY	29,580.00	29,580.00	0.00	5,694.85	23,885.15	19.25 %
<u>21.63.60020</u>	OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<u>21.63.60100</u>	RETIREMENT	25,450.00	25,450.00	1,293.12	5,166.47	20,283.53	20.30 %
<u>21.63.60200</u>	BENEFITS	42,864.00	42,864.00	2,329.55	11,736.86	31,127.14	27.38 %
<u>21.63.60203</u>	CASH BACK	5,400.00	5,400.00	225.00	900.00	4,500.00	16.67 %
<u>21.63.60220</u>	PAYROLL TAXES	26,825.00	26,825.00	1,724.99	9,328.57	17,496.43	34.78 %
<u>21.63.61178</u>	KINDERKOOL: CONTRACT SERV	15,323.00	15,323.00	0.00	0.00	15,323.00	0.00 %
<u>21.63.61179</u>	PARKSIDE SERVICES	6,500.00	6,500.00	51.30	2,130.23	4,369.77	32.77 %
<u>21.63.61180</u>	AFTER SCHOOL ENRICHMENTSERVICES	142,842.00	142,842.00	3,416.00	3,416.00	139,426.00	2.39 %
<u>21.63.61182</u>	ART AND MUSIC CAMP CONTRACT SE...	10,560.00	10,560.00	0.00	0.00	10,560.00	0.00 %
<u>21.63.61183</u>	CAMP SPORTS SERVICES	98,000.00	98,000.00	5,661.60	67,927.91	30,072.09	69.31 %
<u>21.63.61184</u>	CAMP KIDMARIN MIGHTY SERVICES	10,850.00	10,850.00	0.00	3,294.20	7,555.80	30.36 %
<u>21.63.61186</u>	SPECIALTY CAMPS SERVICES	93,000.00	93,000.00	0.00	65,682.80	27,317.20	70.63 %
<u>21.63.61187</u>	ROBSON AFTER SCHOOL SERVICES	3,100.00	3,100.00	466.40	807.78	2,292.22	26.06 %
<u>21.63.62978</u>	KINDERKOOL: SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<u>21.63.62979</u>	PARKSIDE SUPPLIES	9,100.00	9,100.00	41.81	1,325.46	7,774.54	14.57 %
<u>21.63.62980</u>	AFTER SCHOOL ENRICHMENT SUPPLI...	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<u>21.63.62984</u>	CAMP KIDMARIN MIGHTY SUPPLIES	12,000.00	12,000.00	0.00	1,854.43	10,145.57	15.45 %
<u>21.63.62987</u>	ROBSON AFTER SCHOOL SUPPLIES	13,900.00	13,900.00	0.00	528.90	13,371.10	3.81 %
<u>21.63.62990</u>	SPECIALTY CAMP SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
	Department: 63 - CHILD CARE Total:	901,111.00	901,111.00	37,533.11	295,139.80	605,971.20	32.75 %
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	1,100.00	1,100.00	0.00	0.00	1,100.00	0.00 %
<u>21.64.62999</u>	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	1,100.00	-1,100.00	0.00 %
	Department: 64 - EVENTS AND OTHER Total:	1,600.00	1,600.00	0.00	1,100.00	500.00	68.75 %
Department: 65 - PROGRAM ADMINISTRATION							
<u>21.65.60000</u>	REGULAR SALARIES	248,564.00	248,564.00	25,546.30	109,617.46	138,946.54	44.10 %
<u>21.65.60002</u>	TEMP SALARIES	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 10/31/2022

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>21.65.60020</u>	OVERTIME	6,000.00	6,000.00	0.00	847.74	5,152.26	14.13 %
<u>21.65.60100</u>	RETIREMENT	24,535.00	24,535.00	2,289.40	9,164.79	15,370.21	37.35 %
<u>21.65.60200</u>	BENEFITS	33,278.00	33,278.00	3,237.84	16,189.20	17,088.80	48.65 %
<u>21.65.60203</u>	CASH BACK	8,760.00	8,760.00	657.00	2,628.00	6,132.00	30.00 %
<u>21.65.60220</u>	PAYROLL TAXES	19,685.00	19,685.00	1,969.36	8,510.88	11,174.12	43.24 %
<u>21.65.61000</u>	TRAINING	5,000.00	5,000.00	0.00	259.88	4,740.12	5.20 %
<u>21.65.61101</u>	OUTSIDE SERVICES-PROF FEES	62,000.00	62,000.00	198.39	198.39	61,801.61	0.32 %
<u>21.65.61106</u>	OUTSIDE SVCS-MGT INFO SYS	16,500.00	16,500.00	0.00	0.00	16,500.00	0.00 %
<u>21.65.61137</u>	FINGERPRINTING	3,500.00	3,500.00	351.50	2,053.50	1,446.50	58.67 %
<u>21.65.61149</u>	FACILITY RENTAL	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
<u>21.65.61150</u>	OUTSIDE SERVICES -OTHER	750.00	750.00	0.00	0.00	750.00	0.00 %
<u>21.65.61177</u>	CHG CARDS	83,400.00	83,400.00	3,540.99	34,670.39	48,729.61	41.57 %
<u>21.65.61302</u>	DUES	1,000.00	1,000.00	170.00	335.00	665.00	33.50 %
<u>21.65.61403</u>	MAINTENANCE-COMPUTERS	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>21.65.61414</u>	IFF EQUIP MAINT	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>21.65.61506</u>	BLDG. MAINT-OTHER	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<u>21.65.61701</u>	UTILITIES-ELECTRICITY	11,000.00	11,000.00	0.00	0.00	11,000.00	0.00 %
<u>21.65.61705</u>	UTILITIES-TELEPHONE	5,500.00	5,500.00	231.94	696.63	4,803.37	12.67 %
<u>21.65.61806</u>	MISC HIRING EXPENSES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
<u>21.65.61905</u>	PROMOTION/MARKETING	3,000.00	3,000.00	0.00	199.98	2,800.02	6.67 %
<u>21.65.62000</u>	OFFICE SUPPLIES	6,000.00	6,000.00	8.84	645.88	5,354.12	10.76 %
<u>21.65.62004</u>	PROGRAM BROCHURE & MAILING	31,605.00	31,605.00	0.00	8,650.59	22,954.41	27.37 %
<u>21.65.62200</u>	DEPARTMENTAL SUPPLIES	5,000.00	5,000.00	313.94	1,249.55	3,750.45	24.99 %
<u>21.65.62203</u>	VOLUNTEER REC SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<u>21.65.62988</u>	VEHICLE-OIL/TIRES	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>21.65.63018</u>	FURNITURE	500.00	500.00	0.00	0.00	500.00	0.00 %
Department: 65 - PROGRAM ADMINISTRATION Total:		597,077.00	597,077.00	38,515.50	195,917.86	401,159.14	32.81 %
Expense Total:		1,848,926.00	1,848,926.00	135,340.61	608,872.83	1,240,053.17	32.93 %
Fund: 21 - RECREATION Surplus (Deficit):		26,488.00	26,488.00	-66,312.94	475,985.66	449,497.66	1,796.99 %
Report Surplus (Deficit):		26,488.00	26,488.00	-66,312.94	475,985.66	449,497.66	1,796.99 %



Town of San Anselmo

Budget Report Group Summary

For Fiscal: 2022-2023 Period Ending: 10/31/2022

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - RECREATION						
Revenue	1,875,414.00	1,875,414.00	69,027.67	1,084,858.49	-790,555.51	57.85 %
Expense	1,848,926.00	1,848,926.00	135,340.61	608,872.83	1,240,053.17	32.93 %
Fund: 21 - RECREATION Surplus (Deficit):	26,488.00	26,488.00	-66,312.94	475,985.66	449,497.66	1,796.99 %
Report Surplus (Deficit):	26,488.00	26,488.00	-66,312.94	475,985.66	449,497.66	1,796.99 %