

**AGENDA ITEM 1(b)**

**TOWN OF SAN ANSELMO  
STAFF REPORT  
December 6, 2004**

For the Meeting of December 14, 2004

TO: Town Council

FROM: Janet Pendoley, Finance & Administrative Services Director

SUBJECT: Report of Warrants Issued, November 2004

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**RECOMMENDATION**

That Council acknowledge and file warrant numbers 50157 to 50398 issued during the month of November 2004 in the amount of \$1,153,198.26. The following warrants voided or cancelled: 50300, 50318-50323.

**BACKGROUND**

This report is an itemization of payments made to vendors during the month just ended. It also includes warrants written to Bank of America for the month's two regular payrolls as well as reimbursements to employees for work-related approved expenditures.

Respectfully submitted,

Janet Pendoley  
Finance and Administrative Services Director

**Attachment 1:** Warrant Registers, November 2004

## **AGENDA ITEM 1(c)**

### **TOWN OF SAN ANSELMO STAFF REPORT December 7, 2004**

For the Meeting of December 14, 2004

TO: Town Council

FROM: Janet Pendoley, Finance & Administrative Services Director

SUBJECT: Revenue and Expenditure Report, November 2004

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#### **RECOMMENDATION**

That Council approve the Revenue and Expenditure Report for the period ending November 30, 2004.

#### **BACKGROUND**

The Revenue and Expenditure report is a year-to-date summary report of revenues and expenditures that is presented to the Town Council on a monthly basis. The General Fund is included in the monthly report. The purpose of these reports is to present financial information for review and discussion.

#### **ANALYSIS**

The revenue and expenditure data as of November 30th reflects financial activity transacted during 42% of the budget year. Revenue received, at 15%, is 1% higher than this period last year and reflects the normal lag in receipt of periodic payments including the following:

- Property tax distributions, which occur in December and April, are becoming an ever larger portion of the Town's revenue. This category has also increased in the current year due to the state's shift of Motor Vehicle License Fee (MVLF) revenue in the amount of \$418,981 to "property taxes in lieu of MVLF" and the state's shift of 25% local sales tax revenue in the amount of \$174,315 to "property taxes in lieu of sales tax."
- Annual business license fees are collected in large part in the early months of the calendar year and their seasonality also contributes to the lag in revenue collections during this period.
- As reported above, beginning in this report period, the State Budget's "triple flip" will reduce monthly sales tax distributions by 25%, to be replaced by "property taxes

paid in lieu of sales tax.” This shift in funding source will not result in any decrease in actual revenue but does convert the monthly payments to the same semi-annual schedule as property tax distributions, thus exacerbating the revenue lag.

- The State Budget’s “Motor Vehicle License Fee loan,” an estimated loss to the Town of \$235,848, has been reflected in the budget. The State has pledged to repay the 2004-05 and planned 2005-06 “loans” in 2006-07. In addition, as reported above, the State Budget’s “MVLF swap” will reduce this source of revenue by \$418,981, to be replaced by “property taxes paid in lieu of MVLF.” Similar to the sales tax flip described above, the swap does not result in a revenue reduction but does exacerbate the revenue lag even further.
- LAIF interest earnings for the quarter ending September 30th totaled \$10,147. Approximately \$33,000 of the Town’s interest income budget will not be received until June 30<sup>th</sup> when the 12-month TRAN is repaid.

Expenditures, at 40%, are 1 % lower than this period last year and appear to be fairly stable level across major categories presented on page 1 of the report with the exception of Salaries. This area is slightly elevated due to the retiring Planning Director’s pay, as noted below. Expenditures also appear to be at a stable level across departments presented on page 2 of the report with only a few exceptions:

- Library department expenditures (at 43%) are at a higher proportion of budget as a result of payment of a \$27,372 annual assessment to Marinette for the countywide library technology system.
- Planning expenses (at 48%) appear elevated due to the Planning Director’s pay, which continues through the early months of the fiscal year. The Director’s retirement in December 2004 was expected and planned for in the annual budget development process and the resulting budget savings should be reflected in reduced expenses in later months.
- Streets expenditures (at 34%) are at a lower proportion of budget due to the significant seasonality of this service area. The coming winter months will likely reflect some increase in this department’s utilities and outside service expenditures.

#### **BUDGET REVISIONS:**

Note: The Revised Budget amounts for the categories of Salaries and Benefits on the Revenue and Expenditure Summary Report (Attachment 1, page 1) reflect a correction to the Adoption Budget information. The General Fund total expenditures and the department line item budgets were correct as presented in the Adoption Budget.

The following budget revisions were made during this report period:

- \$712 budget increase in the General Fund revenue and expenditure budgets as a result of receipt of Safety Dollars available through the Town’s participation in the Joint Powers Insurance Authority. This revision has no impact on the General Fund’s reserve.

- \$2,100 budget increase in the Downtown Revitalization Fund revenue and expenditure budgets to recognize receipt of 14 donations to support the Obelisk project. This revision has no impact on the Downtown Revitalization Fund's reserve.

### CONCLUSION

In reviewing the financial data particularly as it compares to the prior year, the Town's revenue collections and spending levels appear to be within normal ranges for this report period. The 1% increase in revenues received and the 1% reduction in current year expenditures over last year's level are important, given the cutbacks necessary last spring to stay within budget.

Respectfully submitted,

Janet Pendoley  
Finance and Administrative Services Director

**Attachment #1:** Revenue and Expenditure Report, November 2004

**TOWN OF SAN ANSELMO**  
**2004-05 Revenue & Expenditure Report: General Fund Summary**  
for the period ending November 30, 2004

Description	2003-04				2004-05			
	Revised Budget	Actual	Act, rpt period	% of Act	Adopted Budget	Revised Budget	Actual to Date	% Act/Bgt
<b>BEGINNING BALANCE</b>	<b>1,838,448</b>	<b>1,838,448</b>	<b>1,838,448</b>		<b>1,716,409</b>	<b>1,726,822</b>	<b>1,726,822</b>	
<b>REVENUE</b>								
Property Taxes/In Lieu Taxes	5,866,949	5,876,508	121,075	2%	6,764,903	6,767,083	119,146	2%
Sales Tax	1,043,601	929,680	328,810	35%	739,642	739,642	271,065	37%
Licenses, Permits, Fees, Fines	1,036,663	965,147	302,150	31%	1,070,975	1,133,575	398,831	35%
Use of Money & Property	85,942	39,983	9,715	24%	68,903	68,903	10,148	15%
Other Agency Revenue	760,152	736,572	209,220	28%	319,878	324,632	216,075	67%
Fees for Services, Misc	789,342	782,912	342,049	44%	1,047,202	1,054,945	462,952	44%
<b>SUB TOTAL</b>	<b>9,582,649</b>	<b>9,330,802</b>	<b>1,313,019</b>	<b>14%</b>	<b>10,011,503</b>	<b>10,088,780</b>	<b>1,478,217</b>	<b>15%</b>
<b>TRANSFERS IN</b>	<b>330,190</b>	<b>335,352</b>	<b>62,958</b>	<b>19%</b>	<b>393,102</b>	<b>393,102</b>	<b>61,448</b>	<b>16%</b>
<b>TOTAL: REV &amp; TRFS</b>	<b>9,912,839</b>	<b>9,666,154</b>	<b>1,375,977</b>	<b>14%</b>	<b>10,404,605</b>	<b>10,481,882</b>	<b>1,539,665</b>	<b>15%</b>
<b>TOTAL RESOURCES</b>	<b>11,751,287</b>	<b>11,504,602</b>	<b>3,214,425</b>		<b>12,121,014</b>	<b>12,208,704</b>	<b>3,266,487</b>	
<b>EXPENDITURES</b>								
Salaries	3,720,257	3,644,065	1,581,373	43%	3,364,385	3,625,325	1,550,949	43%
Benefits	1,429,033	1,429,065	533,542	37%	2,135,594	1,865,582	684,443	37%
Office & Dept Sup, Lib Mat	260,463	216,865	85,815	40%	269,045	275,488	87,084	32%
Training, Publications, Dues	42,222	35,325	18,122	51%	32,150	32,150	10,917	34%
Outside Serv, Legal Notices	3,414,844	3,384,143	1,400,394	41%	3,769,361	3,780,473	1,566,815	41%
Utilities	153,049	166,883	52,072	31%	159,529	159,529	52,791	33%
Bldg, Veh, Equip Maint	155,257	148,424	69,786	47%	149,736	149,736	50,639	34%
<b>SUB TOTAL</b>	<b>9,175,125</b>	<b>9,024,770</b>	<b>3,741,104</b>	<b>41%</b>	<b>9,879,800</b>	<b>9,888,283</b>	<b>4,003,638</b>	<b>40%</b>
<b>TRANSFERS OUT</b>	<b>753,010</b>	<b>753,010</b>	<b>1,900</b>	<b>0%</b>	<b>724,805</b>	<b>778,985</b>	<b>-</b>	<b>0%</b>
<b>RESERVES</b>								
Contingency: committed funds		-	-	0%			-	
Contingency: uncommitted funds	106,743	-	-	0%		25,027	-	
Pension		-	-	0%			-	
<b>TOTAL: EXP, TRFS, RES</b>	<b>10,034,878</b>	<b>9,777,780</b>	<b>3,743,004</b>	<b>38%</b>	<b>10,604,605</b>	<b>10,692,295</b>	<b>4,003,638</b>	<b>37%</b>
<b>Net Increase/(Decrease)</b>	<b>(122,039)</b>	<b>(111,626)</b>	<b>(2,367,027)</b>		<b>(200,000)</b>	<b>(210,413)</b>	<b>(2,463,973)</b>	
Designated: Pension	1,031,685	1,207,251	1,207,251		429,788	429,788	429,788	
Designated: Mch Pkg/SWARAC	23,867	26,534	26,534		29,206	29,206	29,206	
Undesignated: Excess Rev		10,413	-				-	
Undesignated	660,857	482,624	(1,762,364)		1,057,415	1,057,415	(1,196,145)	
<b>ENDING BALANCE</b>	<b>1,716,409</b>	<b>1,726,822</b>	<b>(528,579)</b>		<b>1,516,409</b>	<b>1,516,409</b>	<b>(737,151)</b>	
<b>TOTAL BUDGET</b>	<b>11,751,287</b>	<b>11,504,602</b>	<b>3,214,425</b>		<b>12,121,014</b>	<b>12,208,704</b>	<b>3,266,487</b>	

# TOWN OF SAN ANSELMO

## 2004-05 Revenue & Expenditure Report: General Fund Expenditures by Department for the period ending November 30, 2004

Description	2003-04				2004-05			
	Revised Budget	Actual	Act, rpt period	% of Act	Adopted Budget	Revised Budget	Actual to Date	% Act/Bgt
<b>GENERAL FUND DEPARTMENTS</b>								
Administration & Finance	549,737	548,551	224,315	41%	580,153	580,153	235,860	41%
Community Resources	86,773	85,261	34,695	41%	94,777	94,777	38,308	40%
Engineering & Inspection	463,194	440,322	187,092	42%	471,860	471,860	183,495	39%
Fire	2,603,697	2,603,697	1,084,874	42%	3,034,454	3,034,454	1,264,356	42%
Legal Services	156,700	186,036	65,374	35%	147,700	147,700	42,741	29%
Library	498,376	487,603	208,736	43%	526,134	524,505	225,292	43%
Non-Departmental	345,358	307,155	128,488	42%	362,539	362,051	132,709	37%
Parks	422,693	409,100	164,033	40%	449,305	449,305	171,601	38%
Planning	398,246	372,231	154,298	41%	323,853	323,853	155,065	48%
Police	2,763,667	2,784,917	1,167,883	42%	3,076,487	3,076,487	1,268,532	41%
Recreation - Gen Fund Support	72,970	71,876	32,444	45%	43,099	43,099	18,439	43%
Street Maintenance	792,829	706,393	284,445	40%	759,574	770,174	263,045	34%
Town Council	20,885	21,628	4,427	20%	9,865	9,865	4,195	43%
<b>TOTAL EXPENDITURES</b>	<b>9,175,125</b>	<b>9,024,770</b>	<b>3,741,104</b>	<b>41%</b>	<b>9,879,800</b>	<b>9,888,283</b>	<b>4,003,638</b>	<b>40%</b>
<b>TRANSFERS OUT - Current Revenue</b>								
to Cap Reconstruct Fund	21,800	21,800		0%	48,000	100,000	-	0%
to Downtown Revit Fund								
to Equipment Fund	218,345	218,345	1,900	1%	218,940	218,940	-	0%
to Insurance Fund	257,865	257,865		0%	457,865	457,865	-	0%
to Isabel Cook Fund								
to Recreation Fund (Robson)								
to Special Events Fund								
to Road Maintenance Fund	200,000	200,000				2,180		
<b>TRANSFERS OUT - Prior Year Revenue</b>								
to Emergency Reserves Fund								
to Cap Reconstruct Fund (70%)	55,000	55,000		0%				
to Equipment Fund (30%)								
<b>TOTAL TRANSFERS OUT</b>	<b>753,010</b>	<b>753,010</b>	<b>1,900</b>	<b>0%</b>	<b>724,805</b>	<b>778,985</b>	<b>-</b>	<b>0%</b>
Reserve: Contingency	106,743	-	-			25,027	-	
Reserve: Pension		-	-				-	
<b>TOTAL: EXP, TRFS, RES</b>	<b>10,034,878</b>	<b>9,777,780</b>	<b>3,743,004</b>	<b>38%</b>	<b>10,604,605</b>	<b>10,692,295</b>	<b>4,003,638</b>	<b>37%</b>

**AGENDA ITEM 1(d)**

**TOWN OF SAN ANSELMO  
Staff Report  
December 6, 2004**

For the meeting of December 14, 2004

TO: Mayor and Town Council Members  
FROM: Ron Little, Recreation Director  
SUBJECT: FINANCIAL REPORT ON RECREATION FUND

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***RECOMMENDATION***

That Council accepts and approves the Recreation Fund Revenue and Expenditure Report for the period ending November 30, 2004.

***BACKGROUND***

The Recreation Department offers a wide array of community recreation, leisure and sports programs and classes throughout the year. Many of the programs are of a seasonal nature. Revenues are usually collected in advance, with expenditures following after a lag.

***DISCUSSION***

Fund Revenues realized to date represent 62% of FY '04-05 budget and an increase over last year's revenues at this time by approximately 15%.

Current Expenditures represent 44% of FY '04-05 budget and are approximately 5.5% greater than this same period last year.

Revenues will continue to outpace expenditures as registration for winter 2005 programs commences in December 2004.

Respectfully submitted,

Ron Little  
Recreation Director

# Town of San Anselmo

## Revenue & Expenditure Report FY 2004-05: Recreation Fund

as of November 30, 2004

### Summary of Fund Activity: Year-To-Date Comparison

FY	Revenue			Expenditures			Rev Over/(Under) Exp	
	Budget	Actual	%	Budget	Actual	%	\$\$	%
<b>2004-05</b>	1,060,750	662,830	62%	1,068,200	472,585	44%	190,245	18.2%
<b>2003-04</b>	953,600	577,802	61%	944,905	447,927	47%	129,875	13.2%
<b>2002-03</b>	836,450	567,935	68%	851,271	455,525	54%	112,410	14.4%

# Town of San Anselmo

## Revenue & Expenditure Report FY 2004-05: Recreation Fund

as of November 30, 2004

	Revenue			Expenditures			Gain/(Loss)		
	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%
	<b>Sports</b>	<b>400,500</b>	<b>211,486</b>	<b>53%</b>	<b>225,000</b>	<b>85,195</b>	<b>38%</b>	<b>175,500</b>	<b>126,291</b>
Adult Sports	6,500	4,745	73%	3,000	2,383	79%	3,500	2,362	67%
Kid Sports	40,000	18,029	45%	20,000	4,539	23%	20,000	13,490	67%
Tennis	30,000	22,325	74%	23,000	11,526	50%	7,000	10,799	154%
Tumbling	180,000	88,242	49%	114,500	45,747	40%	65,500	42,495	65%
Martial Arts	14,250	5,322	37%	9,500	860	9%	4,750	4,462	94%
Rookie Baseball	10,500	(11)	0%	3,750	27	1%	6,750	(38)	-1%
Rookie Soccer	17,000	21,225	125%	4,750	4,876	103%	12,250	16,349	133%
Rookie Basketball	18,750	13,878	74%	4,250	-	0%	14,500	13,878	96%
Softball	54,500	9,405	17%	29,000	6,694	23%	25,500	2,711	11%
Youth Soccer	29,000	28,326	98%	13,250	8,543	64%	15,750	19,783	126%
<b>Culture</b>	<b>148,250</b>	<b>71,395</b>	<b>48%</b>	<b>103,200</b>	<b>34,717</b>	<b>34%</b>	<b>45,050</b>	<b>36,678</b>	<b>81%</b>
Adult Art & Safety	2,500	436	17%	1,600	16	1%	900	420	47%
Adult Culture	13,000	4,259	33%	8,750	1,195	14%	4,250	3,064	72%
Adult Dance	3,750	320	9%	2,250	186	8%	1,500	134	9%
Kids Art & Safety	2,000	2,574	129%	850	538	63%	1,150	2,036	177%
Kids Culture	30,000	19,756	66%	19,750	2,921	15%	10,250	16,835	164%
Kids Dance	24,000	17,982	75%	15,000	10,050	67%	9,000	7,932	88%
Drama	73,000	26,068	36%	55,000	19,811	36%	18,000	6,257	35%
<b>Child Care</b>	<b>423,250</b>	<b>333,109</b>	<b>79%</b>	<b>302,500</b>	<b>187,548</b>	<b>62%</b>	<b>120,750</b>	<b>145,561</b>	<b>121%</b>
Parkside	149,000	72,525	49%	115,500	43,373	38%	33,500	29,152	87%
Summer Shorts	46,000	46,114	100%	35,000	31,808	91%	11,000	14,306	130%
Stay N Play	75,750	37,846	50%	53,000	18,627	35%	22,750	19,219	84%
Camp Sports	56,000	60,930	109%	41,500	30,477	73%	14,500	30,453	210%
Day Camp	96,500	115,694	120%	57,500	63,263	110%	39,000	52,431	134%
<b>Events, Eq, Other</b>	<b>88,750</b>	<b>46,840</b>	<b>53%</b>	<b>16,000</b>	<b>3,952</b>	<b>25%</b>	<b>48,250</b>	<b>30,740</b>	<b>64%</b>
Special Events	500	580	116%	1,000	69	7%	(500)	511	100%
Soda Machine	250	164	66%				250	164	66%
Field Rentals	9,500	2,910	31%	-	-		9,500	2,910	31%
Misc Fees	7,000	3,177	45%	1,750	-	0%	5,250	3,177	61%
Advertising	10,000	10,233	102%	1,000	57	6%	9,000	10,176	113%
Robson AfterSchool	24,500	11,449	47%	12,250	3,826	31%	12,250	7,623	62%
Non-Resident Fees	12,500	6,179	49%				12,500	6,179	49%
Admin Reg Fee	18,000	7,878	44%						
Robson Rentals	6,500	4,270	66%						
<b>Sub Total: Programs</b>	<b>1,060,750</b>	<b>662,830</b>	<b>62%</b>	<b>646,700</b>	<b>311,412</b>	<b>48%</b>	<b>389,550</b>	<b>339,270</b>	<b>87%</b>
<b>Administration</b>				<b>420,250</b>	<b>161,173</b>	<b>38%</b>			
Salaries, Hrly Paid, OT				226,396	88,056	39%			
Benefits, Retire, Taxes				110,104	38,291	35%			
Facility Rental				4,000	-	0%			
Dues and Publications				1,500	580	39%			
Outside Services				3,500	1,178	34%			
Training				3,000	1,542	51%			
Utilities, Building Maint				13,750	4,349	32%			
Office Supplies				8,000	2,495	31%			
Credit Card Fees				14,500	4,591	32%			
Marketing, Promotion				27,000	15,178	56%			
Equipment				8,500	4,913	58%			
<b>Total Operations</b>	<b>1,060,750</b>	<b>662,830</b>	<b>62%</b>	<b>1,066,950</b>	<b>472,585</b>	<b>44%</b>	<b>389,550</b>	<b>339,270</b>	<b>87%</b>
Transfers Out				1,250	0				
<b>Total Fund Activity</b>	<b>1,060,750</b>	<b>662,830</b>	<b>62%</b>	<b>1,068,200</b>	<b>472,585</b>	<b>44%</b>	<b>389,550</b>	<b>339,270</b>	<b>87%</b>

**AGENDA ITEM 1(e)**

**TOWN OF SAN ANSELMO  
STAFF REPORT  
December 7, 2004**

For the meeting of December 14, 2004

TO: Town Council  
FROM: Debra Stutsman, Town Administrator  
SUBJECT: Regular meeting of December 28, 2003

RECOMMENDATION

That Council cancel the regularly scheduled meeting of Tuesday, December 28, 2003, due to the holidays.

BACKGROUND

The second regular meeting of December 2004 falls during the Christmas holiday week. It has been the Council's practice to cancel this meeting.

Respectfully submitted,

Debra Stutsman  
Town Administrator

**AGENDA ITEM 1(f) – Continued to the meeting of January 11, 2005.**