



THE RANCH

Belvedere Tiburon Joint Recreation Committee

AGENDAS

Monday, January 22, 2024 at 7pm

Dairy Knoll Center, Room 1, 600 Ned's Way, Tiburon

The public is invited to attend in person at Dairy Knoll Center

CLOSED SESSION MEETING 6:30pm

1. Public Employee Performance Review of Recreation Director, Jessica Hotchkiss

Report of Action taken, if any

ADJOURN – to Regular Meeting

REGULAR MEETING – 7pm

Call Meeting to Order and Roll Call

- Board Chair, Victoria Gazulis of Tiburon
- Vice Chair, Dan Fletcher of Tiburon
- Tiburon Town Council Rep, Issac Nikfar
- Belvedere City Council Rep, Sally Wilkinson
- Reed Union School District Rep, Liz Webb
- Belvedere Rep, Melissa Feder
- Belvedere Rep, Chelsea Schlunt
- Tiburon Rep, Albert Yu
- Belvedere Rep, Julianne Schaefer

1. PUBLIC COMMENT

The public may direct questions or comments related to The Ranch business to the Board and Director concerning matters not listed on the agenda for up to three minutes. The Board can take no action unless the matter is placed on a subsequent agenda.

2. MINUTES - Approval of Minutes from Regular Board Meeting on November 13, 2023 - ITEM A

MOTION _____ SECOND _____ VOTE _____

3. ACTION ITEM – Resolution 2024-1 Removal of Restricted Line Items in Financials – ITEM B

STAFF REPORT – Request to remove financial restrictions once placed on capital financials to hold amounts towards certain program areas. Recreation Director recommends we remove them as amounts and categories and amounts are outdated.

MOTION _____SECOND _____VOTE _____

4. DISCUSSION ITEM –Winter and Summer Program Updates

STAFF REPORT – Recreation Director Hotchkiss

5. DISCUSSION ITEM – The Ranch Financials year to date

ITEM C - November financials year to date 2023-2024

STAFF REPORT – Recreation Director Hotchkiss

6. ACTION ITEM – PROPOSED 2024-2025 Budget

ITEM D Proposed 24-25 Budget and ITEM E 24-25 Updated Budget Report

STAFF REPORT – Recreation Director Hotchkiss

MOTION _____SECOND _____VOTE _____

ADJOURN

GENERAL PUBLIC INFORMATION

ASSISTANCE FOR PEOPLE WITH DISABILITIES

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Director of Belvedere-Tiburon Joint Recreation (415) 435-4355 ext.1004. Notification 48 hours prior to the meeting will enable BTJR to make reasonable accommodation for full participation. (28 CFR 35,102-35,104 ADA Title II)

Upon request, The Ranch will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings. Please send a written request, including your name, mailing address, phone number and brief description of the requested materials and preferred alternative format or auxiliary aid or service at least 5 days before the meeting. Requests should be sent to the Director of Belvedere-Tiburon Joint Recreation at the above address.

AVAILABILITY OF INFORMATION

Copies of all agenda reports and supporting data are available for viewing and inspection at Dairy Knoll Center, 600 Neds Way, Tiburon. Agendas and Minutes are posted on our website www.theranchtoday.org and at Dairy Knoll Center, Tiburon Town Hall and Belvedere City Hall.

TIMING OF ITEMS ON AGENDA

While The Ranch Board of Directors attempts to hear all items in order as stated on the agenda, it reserves the right to take items out of order. No set times are assigned to items appearing on the agenda.

PUBLIC COMMENT

The public may also submit comments in advance of the meeting by emailing The Ranch Administrative Assistant at: officeadmin@theranchtoday.org

Please write "Public Comment" in the subject line. Comments submitted one hour prior to the commencement of the meeting will be presented to the Board and included in the public record for the meeting. Those received after this time will be added to the record and shared with Board Members after the meeting.



The Ranch
(Belvedere Tiburon Joint Recreation Committee)
DRAFT Meeting Minutes
Monday, November 13 2023
Dairy Knoll, 600 Ned's Way, Tiburon CA 94920

Call to Order and Roll Call

Chair Schaefer called the meeting to order at 7:05 p.m.; with the following Board Members Present:

Julianne Schaefer- Tiburon Representative, Chair	Present
Chelsea Schlunt- Tiburon Representative	Present
Victoria Gazulis- Tiburon Representative, Vice Chair	Present
Isaac Nikfar- Tiburon Town Council Representative	Absent
Sally Wilkinson- Belvedere Council Member	Absent
Liz Webb- Reed Union School District Representative	Present
Melissa Feder- Belvedere Representative	Absent
Dan Fletcher- Tiburon Representative	Present
Albert Yu- Tiburon Representative	Present

Staff:

Jessica Hotchkiss, Recreation Director
Alexandra Walton, Office Manager & Minutes

I. Public Comment

No Public Comments were made.

II. Minutes 09-18-2023

Motion Victoria Second Chelsea Vote 6 in Favor, 0 Against, 0 Abstained, 3 Absent

Motion Carried.

Voted on as follows:

AYES: Gazulis, Schlunt, Schaefer, Webb, Fletcher, Yu

NAYS: None

ABSTAINED: None

ABSENT: Nikfar, Wilkinson, Feder

III. Discussion Item- Tiburon Parks and Recreation Master Plan Update from WRT Consultants

WRT Consultants gave a presentation on summary of results from the survey sent to Tiburon residents. Please see attached packet for presentation.

IV. Action Item- Nomination of 2024 Board Chair

Victoria Gazulis nominated herself for Board Chair 2024

Motion Schlunt Second Fletcher Vote All in Favor

Motion Passed

Voted on as follows:

AYES: Gazulis, Schlunt, Schaefer, Webb, Fletcher, Yu

NAYS: None

ABSTAINED: None

ABSENT: Nikfar, Wilkinson, Feder

V. Action Item- Nomination of 2024 Vice Chair

Dan Fletcher nominated himself for Vice Chair 2024

Motion Gazulis Second Yu Vote All in Favor

Motion Passed

Voted on as follows:

AYES: Gazulis, Schlunt, Schaefer, Webb, Fletcher, Yu

NAYS: None

ABSTAINED: None

ABSENT: Nikfar, Wilkinson, Feder

VI. Action Item- Jarvis Fay LLP as Our New Legal Representation

Recreation Director, Hotchkiss, gave an update on our search for new legal representation at The Ranch. She noted that in late September Board members Julianne, Victoria, and Melissa joined her in interviewing Alexandra Barnhill of Jarvis Fay Law Firm. She came recommended by our current lawyer Ben Stock of Burke, William, and Sorenson; who also represents the Town of Tiburon. They had a very pleasant and professional interview with Alexandra and Jarvis Fay's rates are similar to our current representation. Its is Hotchkiss' recommendation that we hire her and Jarvis Fay LLP as our new legal representation for The Ranch. Their agreement and terms of services were provided in the board meeting packet.

Motion Fletcher Second Yu Vote All in Favor

Motion Passed

Voted on as follows:

AYES: Gazulis, Schlunt, Schaefer, Webb, Fletcher, Yu

NAYS: None

ABSTAINED: None

ABSENT: Nikfar, Wilkinson, Feder

VII. Discussion Item- Fall and Winter Program Updates

We are nearing the end of Fall two session. Winter begins the first week of January, which will include the second round of Cotillion and 1st-2nd basketball league, as well as a high school Super League. Fall was extremely successful, we had strong attendance in after school youth programming. We are about to welcome our new Youth Recreation Supervisor, Olivia Ruth, which will help allow us to create more programs and take more participants. We anticipate reaching our registration goals for the Winter session.

VIII. Discussion Item- The Ranch Financials

Hotchkiss reviewed The Ranch financials year to date through September 2024. Noting that we are still on track to meet our financial goals before the new fiscal year starts March 1, 2024.

IX. Discussion Item- Draft 2024-2025 Budget

Our Recreation Director, Hotchkiss, also presented first draft of the 2024-2025 budget along with the 2024-2025 fiscal year budget. Director Hotchkiss noted the demand for After School Youth programming is continuing to grow. We are starting to reach our After School maximum capacity. We only have so many classrooms, so we're starting to consider classes that start at later times of the day. Tennis key sales are going back to numbers before the pandemic. We are eager to implement what we learned from the survey and apply it to our upcoming events and sessions.

X. Adjourn

Board meeting adjourned at 9:05 p.m.; our next regular Board meeting is scheduled to be Monday, January 22, 2024 at 7p.m.

Respectfully submitted,
Alexandra Walton

Resolution No. 2024-1

**A RESOLUTION OF THE BELVEDERE-TIBURON JOINT RECREATION COMMITTEE
Removal of Capital Financial Restrictions**

WHEREAS, the Belvedere-Tiburon Joint Recreation Committee desires to remove restrictions related to Capital Financial line items;

CAPITAL FINANCES

- Restricted - \$10,000 Tennis Courts
- Restricted - \$80,000 Contingencies
- Restricted - \$1963.54 Children’s Program Development
- Restricted - \$1497.72 Restricted Safety Dollars

NOW, THEREFORE, BE IT RESOLVED that the Belvedere-Tiburon Joint Recreation Committee hereby finds and determines that:

1. These lines items are out of date and no longer relevant to current finances and financial goals.

PASSED AND ADOPTED by the Belvedere-Tiburon Joint Recreation Committee at a regular meeting thereof held on January 22, 2024 by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

Board Chair

ATTEST:

Recreation Director

THE RANCH - BELVEDERE-TIBURON JOINT RECREATION COMMITTEE
Approved Budget for FY 23-24 - March 1, 2023 - February 29, 2024
Nov-23

	21-22 Year	22-23 Year	Approved Budget 23-24	Year to date	Predicted Year End
PROGRAM SUMMARY					
Academy Revenues	609,226	907,751	828,000	629,146	917,394
Academy Expenses	384,497	602,673	526,000	355,600	581,351
Net Academy Program	224,729	305,078	302,000	273,546	336,043
Adult Revenues	165,548	219,603	111,000	150,703	165,524
Adult Expenses	108,114	140,281	74,450	90,785	106,276
Net Adult Program	57,434	79,322	36,550	59,918	59,248
Camps Revenues	487,533	632,965	605,100	671,022	670,799
Camps Expenses	247,369	353,155	359,000	397,567	397,567
Net Camps Program	240,164	279,810	246,100	273,455	273,232
Other Program Revenues	382,311	431,842	411,500	308,183	368,915
Other Program Expenses	252,942	278,813	271,950	210,964	263,242
Net Other Program	129,369	153,029	139,550	97,219	105,673
Interest Income	244	4,554	-	-	-
Net non Program	244	4,554	-	-	-
Facility Rental Income	3,823	4,490	5,000	5,946	6,000
Facility Rental Expense	105	18	800	-	200
Total Facility Rental	3,718	4,472	4,200	5,946	5,800
Subtotal Program Revenue	1,648,441	2,201,205	1,960,600	1,765,000	2,128,632
Subtotal Program Expense	993,027	1,374,940	1,232,200	1,054,916	1,348,636
Program Net	655,414	826,265	728,400	710,084	779,996

REVENUE

Fees Revenue	67,022	69,960	60,000	40,127	70,815
Community Contributions Revenue	68,600	-	-	-	-

EXPENSES

Administrative Expenses	(632,141)	(723,551)	(677,487)	(497,403)	(722,962)
Branding/Grand Opening/New Bldg Exp	-	-	-	-	-
Dairy Knoll Expenses	(33,669)	(40,546)	(49,000)	(34,070)	(53,500)
Net Gain/Loss	125,226	132,128	61,913	218,738	74,349
Year End Reserves from Audit	274,581	406,234			

	21-22 Year End Financials	22-23 Year End financials	Approved Budget 23-24 23-24	Nov-23	Predicted Year End 23-24
ACADEMY					
Spring 2023(AC3)					
Academy Revenues	95,406	160,026	223,000	250,080	250,437
Academy Expenses and Contractor Payo	34,425	72,603	92,000	138,800	138,800
Academy Payroll	32,010	41,554	48,000	49,654	49,654
Net Academy III	28,971	45,869	83,000	61,626	61,983
Fall 1 & 2 2023(AC1)					
Academy Revenues	226,698	337,111	296,000	331,247	328,000
Academy Expenses and Contractor Payo	100,860	146,756	125,000	82,718	123,697
Academy Payroll	44,673	76,413	75,000	48,272	58,000
Net Academy I	81,165	113,942	96,000	200,257	146,303
Winter 2024 (AC2)					
Academy Revenues	165,346	313,693	220,000	(3,326)	233,000
Academy Expenses and Contractor Payo	72,852	165,073	90,000	163	87,000
Academy Payroll	31,834	46,604	50,000	-	54,000
Net Academy II	60,660	102,016	80,000	(3,489)	92,000
Ballet Program Revenue	23,359	25,612	28,000	23,939	32,587
Ballet Program Expenses and Payroll	8,124	12,171	10,000	10,118	14,000
Net Ballet Program	15,235	13,441	18,000	13,821	18,587
Toddler Revenue	5,629	7,049	3,000	5,987	7,965
Toddler Expenses and Payroll	3,631	2,543	1,000	1,237	5,200
Net Toddler Program	1,998	4,506	2,000	4,750	2,765
Teen Revenue	9,868	11,884	8,000	4,759	16,405
Teen Expense	8,114	5,360	5,000	3,881	12,000
Net Teen Zone Program	1,754	6,524	3,000	878	4,405
Cotillion Program Revenue	82,920	52,376	50,000	16,460	49,000
Cotillion Program Expense	47,974	33,596	30,000	20,757	39,000
Net Cotillion Program	34,946	18,780	20,000	(4,297)	10,000
Total Academy Program					
Revenue	609,226	907,751	828,000	629,146	917,394
Expenses	384,497	602,673	526,000	355,600	581,351
Net	224,729	305,078	302,000	273,546	336,043

	21-22 Year End Financials	22-23 Year	Approved Budget 23-24	Nov-23	Predicted Year End 23-24
ADULTS					
Adult Spring					
Adult Revenue	49,951	94,480	40,000	85,843	85,843
Adult Supervision					
Adult Expenses	27,842	60,969	26,000	58,893	58,893
Net Spring	27,967	33,511	14,000	26,950	26,950
Adult Summer					
Adult Revenues	48,444	59,060	23,000	45,081	45,081
Adult Supervision	-				
Adult Expenses	32,972	42,913	16,100	24,933	24,933
Net Summer	15,472	16,147	6,900	20,148	20,148
Adult Fall					
Adult Revenues	36,319	29,647	25,000	19,745	21,600
Adult Supervision	-	-	-	-	-
Adult Expenses	24,364	14,449	16,250	6,809	14,000
Net Fall	11,955	15,198	8,750	12,936	7,600
Adult Winter					
Adult Revenues	30,834	36,416	23,000	34	13,000
Adult Supervision				-	
Adult Expenses	22,936	21,950	16,100	150	8,450
Net Winter	7,898	14,466	6,900	(116)	4,550
Total Adult Program					
Revenue	165,548	219,603	111,000	150,703	165,524
Supervision	-	-			
Expenses	108,114	140,281	74,450	90,785	106,276
Net	57,434	79,322	36,550	59,918	59,248

	21-22 Year End Financials	22-23 Year	Approved Budget 23-24	Nov-23	Predicted Year End 23-24
CAMPS					
CIT Revenue	21,000	23,429	23,000	33,079	33,079
CIT Expenses	1,275	11,143	11,500	12,059	12,059
Net CIT Camp	19,725	12,286	11,500	21,020	21,020
Angel Island Revenue	276,093	418,940	407,100	457,560	457,400
Angel Island Expense	153,776	242,797	250,000	291,584	291,584
Net Angel Island	122,317	176,143	157,100	165,976	165,816

Art & Garden Camp Revenue	42,140	43,914	30,000	39,320	39,320
Art & Garden Camp Expenses	17,327	23,823	17,500	17,063	17,063
Net Art & Garden camp	24,813	20,091	12,500	22,257	22,257
Fantastical Adventures Revenue	148,531	146,682	145,000	141,063	141,000
Fantastical Adventures Expenses	74,991	75,392	80,000	76,861	76,861
Net Camp FA	73,540	71,290	65,000	64,202	64,139
Total Camps					
Revenue	487,764	632,965	605,100	671,022	670,799
Expenses	247,369	353,155	359,000	397,567	397,567
Net	240,395	279,810	246,100	273,455	273,232
	21-22 Year	22-23 Year	Approved Budget	Nov-23	Predicted Year
	End Financials		23-24		End
			23-24		23-24
OTHER PROGRAMS					
Summer Youth Revenues	21,335	15,570	12,000	30,151	30,151
Summer Youth Expenses	14,180	10,277	7,800	19,452	19,452
Net Summer Youth	7,155	5,293	4,200	10,699	10,699
Taekwondo Program Revenues	35,177	31,034	28,000	(4,520)	(4,520)
Taekwondo Program Expenses	25,475	16,708	19,600	722	722
Net Taekwondo Program	9,702	14,326	8,400	(5,242)	(5,242)
Tennis Program Revenues	256,279	288,307	275,000	221,555	265,000
Tennis Program Expenses	194,100	225,090	212,000	172,434	208,000
Net Tennis Program	62,179	63,217	63,000	49,121	57,000
BB League Revenues	10,785	23,233	22,000	(70)	9,600
BB League Expenses	5,921	6,464	10,000	251	6,500
Net BB League Courts	4,864	16,769	12,000	(321)	3,100
Tennis Court Key Revenues	52,609	58,220	55,000	47,839	49,500
Tennis Courts Key Expenses	7,223	8,427	10,000	7,577	12,000
Net Tennis Courts	45,386	49,793	45,000	40,262	37,500
Special Event Revenues	6,126	15,478	19,500	13,228	19,184
Special Event Expenses	4,508	11,847	11,550	9,892	15,568
Net Special Events	1,618	3,631	7,950	3,336	3,616
Clothing/Uniform		-	-	-	-

Clothing/Uniform Expenses	1,535	-	1,000	636	1,000
Net Clothing Sales	-	-	-	-	-
Brochure Ad Income	-	-	-	-	-
Brochure Expense	-	-	-	-	-
Total Other Program					
Revenue	382,311	431,842	411,500	308,183	368,915
Expenses	252,942	278,813	271,950	210,964	263,242
Net	129,369	153,029	139,550	97,219	105,673

	21-22 Year End Financials	22-23 Year	Approved Budget 23-24 23-24	Nov-23	Predicted Year End 23-24
FACILITY RENTALS					
Tiburon Community Room Revenue	-	-	-	-	-
Tiburon Community Room Expense	-	-	-	-	-
Net Tiburon Community Room	-	-	-	-	-
Belvedere Community Ctr Revenues	1,213	3,470	2,000	3,791	4,500
Belvedere Community Ctr Expense	-	-	400	-	-
Net Belvedere Community Ctr	1,213	3,470	1,600	3,791	4,500
Dairy Knoll Rental Revenue	2,610	1,020	3,000	2,155	1,500
Dairy Knoll Rental Expenses	-	18	400	-	200
Net Dairy Knoll	2,610	1,002	2,600	2,155	1,300
Total Facility Rentals					
Revenue	3,823	4,490	5,000	5,946	6,000
Expenses	-	18	800	-	200
Supervision	105	-	-	-	-
Net	3,718	4,472	4,200	5,946	5,800

	21-22 Year End Financials	22-23 Year	Approved Budget 23-24 23-24	Nov-23	Predicted Year End 23-24
DAIRY KNOLL					
PG&E Electricity/Gas/ Solar	(7,369)	(8,187)	(7,500)	(7,112)	(10,000)
Water/Sewer	(1,211)	(1,542)	(1,800)	(1,131)	(1,800)
Internet	(3,250)	(2,750)	(3,400)	(750)	(3,400)
Telephone/Communication/Fire	(3,424)	(3,691)	(4,300)	(2,047)	(4,300)
Email service	(2,189)	(2,755)	(2,500)	(3,946)	(2,800)
Tech Support	-	(705)	(2,500)	(3,119)	(5,200)
Bldg Maintenance Expenses	(4,159)	-	(5,000)	(800)	(4,000)
Building Supplies	(1,142)	(6,171)	(2,000)	(3,110)	(5,000)

Custodial Supplies	(2,791)	(3,174)	(4,000)	(1,150)	(2,000)
Custodian	(8,134)	(11,571)	(16,000)	(10,905)	(15,000)
Total Dairy Knoll	(33,669)	(40,546)	(49,000)	(34,070)	(53,500)

ADMINISTRATIVE EXPENSES

	21-22 Year End Financials	22-23 Year	Approved Budget 23-24 23-24	Nov-23	Predicted Year End 23-24
Accounting and Payroll Charges/ADP	(5,317)	(6,472)	(6,250)	-13435	(22,000)
Audit	(11,400)	(12,000)	(12,700)	-12000	(12,000)
Auto Mileage Allowance	(1,251)	(1,945)	(2,000)	-764	(2,000)
Bank Charges and Bank Purchases	(947)	(1,243)	(1,500)	-676	(1,500)
Copy Machine	(7,824)	(7,253)	(9,600)	(10,108)	(12,000)
Credit Card Charges	(66,310)	(87,149)	(75,000)	(49,518)	(95,675)
Equipment	(22,757)	(3,296)	(3,000)	(315)	(15,000)
Fingerprinting	(784)	(788)	(1,000)	(674)	(800)
Office Supplies	(520)	(648)	(500)	(174)	(800)
Payroll Taxes	(26,302)	(27,583)	(27,000)	(27,944)	(33,500)
Postage	(5,324)	(6,101)	(6,500)	(312)	(3,000)
Professional Services	(6,375)	(150)	(2,000)	(3,382)	(5,000)
Publicity	(7,089)	(13,755)	(9,000)	(11,903)	(13,000)
Recognition	(4,210)	(6,454)	(5,000)	(4,472)	(6,500)
Registratrion Software	(17,598)	(17,448)	(20,937)	(20,937)	(20,937)
Workers Comp Insurance	(13,182)	(9,877)	(15,000)	(8,291)	(11,000)
Unemployment	(3,282)	(1,897)	(2,000)	(170)	(500)
Administrative Staff Payroll	(337,056)	(396,825)	(364,000)	(259,458)	(354,000)
Health & Dental	(58,751)	(73,199)	(68,000)	(50,594)	(72,000)
Conferences and Meetings	(1,026)	(9,344)	(2,000)	(621)	(5,000)
Retirement Benefits	(30,169)	(37,573)	(37,050)	(21,405)	(33,500)
Administrative Expense	(20)	(348)	(250)	(250)	(250)
Brochures	(4,647)	(2,203)	(7,200)	-	(3,000)
Administrative Personnel Costs	(632,141)	(723,551)	(677,487)	(497,403)	(722,962)

SPECIAL EVENTS

	21-22 Year Projections	22-23 Year	Approved Budget 23-24 FY22-23	Nov-23	Predicted Year End FY22-23
Spring Carnival Revenue	770	4,186	4,000	4,485	4,485
Spring Carnival Expense	108	4,208	3,000	3,363	3,363
Spring Carinval Staffing	-	-	300	-	300
Net Spring Carnival	662	(22)	700	1,122	822
Tiburon Car Show	-	1,500	2,000	1,500	1,500
Car Show Expense	-	-	-	-	-

Car Show Staffing	-	-	-	-	-
Net Golf Tournament	-	1,500	2,000	1,500	1,500
Half Marathon Revenue	-	2,705	4,000	3,134	3,000
Half Marathon Expense	-	266	500	850	1,000
Half Marathon Staffing	-	-	-	-	-
Net Half Marathon	-	2,439	3,500	2,284	2,000
Halloween Carnival Revenue	2,908	4,128	4,000	4,109	4,109
Halloween Carnival Expense	2,281	3,416	3,000	3,355	3,355
Halloween Carinval Staffing	-	-	300	-	-
Net Halloween Carnival	627	712	700	754	754
Gingerbread Houses Revenue	2,448	2,920	3,000	-	2,590
Gingerbread Houses Expenses	1,969	2,483	1,900	-	1,800
Gingerbread Houses staffing	-	-	300	-	500
Net Gingerbread	479	437	800	-	290
Father Daughter Dance Revenue	-	-	2,500	-	2,000
Father Daughter Dance Expense	-	-	2,000	-	1,500
Father Daughter Dance Staffing	-	-	250	-	250
Net Father Daughter Dance	-	-	500	-	500
Misc Revenue	-	39	-	-	1,500
Misc Expense	150	1,474	-	2,324	3,500
Net Misc (SE-Misc)	(150)	(1,435)	-	(2,324)	(2,000)
Total Special Event Revenue	6,126	15,478	19,500	13,228	19,184
Total Special Event Expense	4,508	11,847	10,400	9,892	14,518
Total Special Event Staffing	-	-	1,150	-	1,050
Net Special Event	1,618	3,631	7,950	3,336	3,616

(missing AI Ad Race event info)

THE RANCH - BELVEDERE-TIBURON JOINT RECREATION COMMITTEE
Approved Budget for FY 23-24 - March 1, 2023 - February 29, 2024
Proposed 2024-2025 BUDGET

	18-19 Year	19-20 Year	20-21 Year COVID YR	21-22 Year	22-23 Year	Predicted Year End 23-24	Proposed 24-25
PROGRAM SUMMARY							
Academy Revenues	644,433	653,735	294,263	609,226	907,751	917,394	917,000
Academy Expenses	399,166	388,492	165,702	384,497	602,673	581,351	607,000
Net Academy Program	245,267	265,243	128,561	224,729	305,078	336,043	310,000
Adult Revenues	166,601	201,635	58,518	165,548	219,603	165,524	146,000
Adult Expenses	97,129	128,018	49,154	108,114	140,281	106,276	93,600
Net Adult Program	69,472	73,617	9,364	57,434	79,322	59,248	52,400
Camps Revenues	557,195	649,337	149,497	487,533	632,965	670,799	631,000
Camps Expenses	333,914	350,130	78,734	247,369	353,155	397,567	369,000
Net Camps Program	223,281	299,207	70,763	240,164	279,810	273,232	262,000
Other Program Revenues	424,690	388,244	186,318	382,311	431,842	368,915	368,600
Other Program Expenses	289,484	265,567	110,778	252,942	278,813	263,242	251,900
Net Other Program	135,206	122,677	75,540	129,369	153,029	105,673	116,700
Interest Income	-	-	2,412	244	4,554	-	-
Net non Program	-	-	2,412	244	4,554	-	-
Facility Rental Income	18,658	20,999	858	3,823	4,490	8,500	9,000
Facility Rental Expense	790	2,566	118	105	18	200	400
Total Facility Rental	17,868	18,433	740	3,718	4,472	8,300	8,600
Subtotal Program Revenue	1,811,577	1,913,950	689,454	1,648,441	2,201,205	2,131,132	2,071,600
Subtotal Program Expense	1,120,483	1,134,773	404,486	993,027	1,374,940	1,348,636	1,321,900
Program Net	691,094	779,177	284,968	655,414	826,265	782,496	749,700

REVENUE							
Fees Revenue	-	-	-	67,022	69,960	70,000	72,000
Community Contributions Revenue	-	-	124,730	68,600	-	-	-
EXPENSES							
Administrative Expenses	(678,565)	(654,680)	(475,920)	(632,141)	(723,551)	(725,962)	(749,637)
Dairy Knoll Expenses	(57,012)	(55,855)	(23,975)	(33,669)	(40,546)	(53,500)	(50,600)
Check adjustments (2019)	121	34,284					
Strategic planning expenses (2019)		(2,295)					
tennis court resurface (2019)		(13,000)					
Net Gain/Loss	(44,362)	87,631	(90,197)	125,226	132,128	73,034	21,463
Depreciation		27,180	18,399				
Net Operating Income after depreciation	(44,362)	60,451	(108,596)				
<i>Year End Reserves from Audit</i>	125,359	214,285	165,783	274,581	406,234		

	18-19 Year	19-20 Year	20-21 Year COVID YR	21-22 Year	22-23 Year	Predicted Year End 23-24	DRAFT 24-25
ACADEMY							
Spring 2024(AC3)							
Academy Revenues	163,111	150,982	14,264	95,406	160,026	250,437	250,000
Academy Expenses and Contractor Payouts	65,416	57,458	10,661	34,425	72,603	138,800	138,800
Academy Payroll	43,645	36,090	17,236	32,010	41,554	49,654	53,000
Net Academy III	54,050	57,434	(13,633)	28,971	45,869	61,983	58,200
Fall 1 & 2 2024(AC1)							
Academy Revenues	151,539	200,180	209,178	226,698	337,111	328,000	330,000

Academy Expenses and Contractor Payouts	66,234	86,598	43,052	100,860	146,756	123,697	140,000
Academy Payroll	35,570	39,002	52,060	44,673	76,413	58,000	75,000
Net Academy I	49,735	74,580	114,066	81,165	113,942	146,303	115,000
Winter 2025 (AC2)							
Academy Revenues	166,912	151,278	65,720	165,346	313,693	233,000	230,000
Academy Expenses and Contractor Payouts	76,299	69,629	21,333	72,852	165,073	87,000	84,000
Academy Payroll	34,944	28,520	17,395	31,834	46,604	54,000	54,000
Net Academy II	55,669	53,129	26,992	60,660	102,016	92,000	92,000
Ballet Program Revenue	22,546	35,405	5,888	23,359	25,612	32,587	31,000
Ballet Program Expenses and Payroll	6,945	9,722	2,079	8,124	12,171	14,000	13,000
Net Ballet Program	15,601	25,683	3,809	15,235	13,441	18,587	18,000
Toddler Revenue	11,008	9,268	5	5,629	7,049	7,965	8,000
Toddler Expenses and Payroll	3,720	3,504	567	3,631	2,543	5,200	5,200
Net Toddler Program	7,288	5,764	(562)	1,998	4,506	2,765	2,800
Teen Revenue	18,562	19,209	378	9,868	11,884	16,405	18,000
Teen Expense	12,356	16,620	1,319	8,114	5,360	12,000	12,000
Net Teen Zone Program	6,206	2,589	(941)	1,754	6,524	4,405	6,000
Cotillion Program Revenue	80,635	83,058	(1,170)	82,920	52,376	49,000	50,000
Cotillion Program Expense	35,418	37,179	-	47,974	33,596	39,000	32,000
Net Cotillion Program	45,217	45,879	(1,170)	34,946	18,780	10,000	18,000
Total Academy Program							
Revenue	644,433	653,735	294,263	609,226	907,751	917,394	917,000
Expenses	399,166	388,492	165,702	384,497	602,673	581,351	607,000
Net	245,267	265,243	128,561	224,729	305,078	336,043	310,000

	18-19 Year	19-20 Year	20-21 Year COVID YR	21-22 Year	22-23 Year	Predicted Year End 23-24	DRAFT 24-25
ADULTS							
Adult Spring							
Adult Revenue	48,972	68,564	14,368	49,951	94,480	85,843	62,000
Adult Supervision							
Adult Expenses	34,603	39,396	20,460	27,842	60,969	58,893	40,300
Net Spring	14,369	29,168	(6,092)	27,967	33,511	26,950	21,700
Adult Summer							
Adult Revenues	32,465	31,809	14,398	48,444	59,060	45,081	48,000
Adult Supervision							
Adult Expenses	13,030	27,736	9,520	32,972	42,913	24,933	29,900
Net Summer	19,435	4,073	4,878	15,472	16,147	20,148	18,100
Adult Fall							
Adult Revenues	34,503	57,547	12,666	36,319	29,647	21,600	22,000
Adult Supervision							
Adult Expenses	26,173	29,670	9,324	24,364	14,449	14,000	14,300
Net Fall	8,330	27,877	3,342	11,955	15,198	7,600	7,700
Adult Winter							
Adult Revenues	50,661	43,715	17,086	30,834	36,416	13,000	14,000
Adult Supervision							
Adult Expenses	23,323	31,216	9,850	22,936	21,950	8,450	9,100
Net Winter	27,338	12,499	7,236	7,898	14,466	4,550	4,900
Total Adult Program							
Revenue	166,601	201,635	58,518	165,548	219,603	165,524	146,000
Supervision							
Expenses	97,129	128,018	49,154	108,114	140,281	106,276	93,600

Net **69,472** **73,617** **9,364** **57,434** **79,322**

59,248 **52,400**

	18-19 Year	19-20 Year	20-21 Year COVID YR	21-22 Year	22-23 Year
CAMPS					
CIT Revenue	22,349	28,831	4,840	21,000	23,429
CIT Expenses	16,711	15,336	32	1,275	11,143
Net CIT Camp	5,638	13,495	4,808	19,725	12,286
Angel Island Revenue	414,904	447,644	42,679	276,093	418,940
Angel Island Expense	261,067	254,453	11,078	153,776	242,797
Net Angel Island	153,837	193,191	31,601	122,317	176,143
Art & Garden Camp Revenue	20,060	25,327	38,325	42,140	43,914
Art & Garden Camp Expenses	10,141	14,092	17,887	17,327	23,823
Net Art & Garden camp	9,919	11,235	20,438	24,813	20,091
Fantastical Adventures Revenue	99,882	147,535	63,653	148,531	146,682
Fantastical Adventures Expenses	45,995	66,249	49,737	74,991	75,392
Net Camp FA	53,887	81,286	13,916	73,540	71,290
	-	-	-	-	-
Net	-	-	-	-	-
Total Camps					
Revenue	557,195	649,337	149,497	487,764	632,965
Expenses	333,914	350,130	78,734	247,369	353,155
Net	223,281	299,207	70,763	240,395	279,810

Predicted Year End 23-24	DRAFT 24-25
33,079	28,000
12,059	12,500
21,020	15,500
457,400	425,000
291,584	260,000
165,816	165,000
39,320	36,000
17,063	17,500
22,257	18,500
141,000	142,000
76,861	79,000
64,139	63,000
-	-
-	-
-	-
670,799	631,000
397,567	369,000
273,232	262,000

	18-19 Year	19-20 Year	20-21 Year COVID YR	21-22 Year	22-23 Year
OTHER PROGRAMS					
Summer Youth Revenues	26,404	13,000	13,715	21,335	15,570
Summer Youth Expenses	18,993	5,470	9,129	14,180	10,277
Net Summer Youth	7,411	7,530	4,586	7,155	5,293
Taekwondo Program Revenues	45,444	43,738	13,696	35,177	31,034
Taekwondo Program Expenses	29,712	32,202	9,176	25,475	16,708
Net Taekwondo Program	15,732	11,536	4,520	9,702	14,326
Tennis Program Revenues	181,683	175,045	125,894	256,279	288,307
Tennis Program Expenses	125,465	127,641	77,256	194,100	225,090
Net Tennis Program	56,218	47,405	48,638	62,179	63,217
BB League Revenues	19,391	21,627	53	10,785	23,233
BB League Expenses	7,254	6,528	1,449	5,921	6,464
Net BB League Courts	12,137	15,099	(1,396)	4,864	16,769
Tennis Court Key Revenues	22,348	23,635	32,960	52,609	58,220
Tennis Courts Key Expenses	5,212	5,808	5,368	7,223	8,427
Net Tennis Courts	17,136	17,827	27,592	45,386	49,793
Special Event Revenues	123,820	107,499	-	6,126	15,478
Special Event Expenses	84,447	69,445	1,396	4,508	11,847
Net Special Events	39,373	38,053	(1,396)	1,618	3,631
Clothing/Uniform	-	-	-	-	-
Clothing/Uniform Expenses	-	1,993	-	1,535	-

Predicted Year End 23-24	DRAFT 24-25
30,151	20,000
19,452	13,000
10,699	7,000
(4,520)	-
722	-
(5,242)	-
265,000	265,000
208,000	208,000
57,000	57,000
9,600	16,000
6,500	7,000
3,100	9,000
49,500	45,000
12,000	8,000
37,500	37,000
19,184	22,600
15,568	14,900
3,616	7,700
-	-
1,000	1,000

Net Clothing Sales

Brochure Ad Income
Brochure Expense

Total Other Program

Revenue
Expenses
Net

-	(1,993)	-	-	-
5,600	3,700	-	-	-
18,401	16,480	7,004	-	-
(12,801)	(12,780)	(7,004)		
424,690	388,244	186,318	382,311	431,842
289,484	265,567	110,778	252,942	278,813
135,206	122,677	75,540	129,369	153,029

-	-
-	-
-	-
368,915	368,600
263,242	251,900
105,673	116,700

FACILITY RENTALS

Tiburon Community Room Revenue
Tiburon Community Room Expense
Net Tiburon Community Room

Belvedere Community Ctr Revenues
Belvedere Community Ctr Expense
Net Belvedere Community Ctr

Dairy Knoll Rental Revenue
Dairy Knoll Rental Expenses
Net Dairy Knoll

Total Facility Rentals

Revenue
Expenses
Supervision
Net

18-19 Year	19-20 Year	20-21 Year COVID YR	21-22 Year	22-23 Year
1,977	3,200	510	-	-
135	-	-	-	-
1,842	3,200	510	-	-
7,165	10,201	183	1,213	3,470
416	2,186	118	-	-
6,749	8,015	65	1,213	3,470
9,516	7,598	165	2,610	1,020
239	380	-	-	18
9,277	7,217	165	2,610	1,002
18,658	20,999	858	3,823	4,490
790	2,566	118	-	18
-	-	-	105	-
17,868	20,999	740	3,718	4,472

Predicted Year End 23-24	DRAFT 24-25
-	-
-	-
-	-
4,500	6,000
-	-
4,500	6,000
1,500	3,000
200	400
1,300	2,600
8,500	9,000
200	400
-	-
8,300	8,600

DAIRY KNOLL

PG&E Electricity/Gas/ Solar
Water/Sewer
Internet
Telephone/Communication/Fire
Email service
Tech Support
Bldg Maintenance Expenses
Building Supplies
Custodial Supplies
Custodian

Total Dairy Knoll

18-19 Year	19-20 Year	20-21 Year COVID YR	21-22 Year	22-23 Year
(7,351)	(6,685)	(5,799)	(7,369)	(8,187)
(1,167)	(1,271)	(1,174)	(1,211)	(1,542)
(3,000)	(3,000)	(3,547)	(3,250)	(2,750)
(3,927)	(4,109)	(3,704)	(3,424)	(3,691)
(2,599)	(1,719)	(2,855)	(2,189)	(2,755)
(2,830)	(2,061)	(1,692)	-	(705)
(7,807)	(2,115)	(1,796)	(4,159)	-
(4,502)	(2,586)	(501)	(1,142)	(6,171)
(2,057)	(1,428)	(1,899)	(2,791)	(3,174)
(21,772)	(30,881)	(1,008)	(8,134)	(11,571)
(57,012)	(55,855)	(23,975)	(33,669)	(40,546)

Predicted Year End 23-24	DRAFT 24-25
(10,000)	(10,000)
(1,800)	(1,800)
(3,400)	(3,500)
(4,300)	(4,500)
(2,800)	(2,800)
(5,200)	(4,000)
(4,000)	(5,000)
(5,000)	(2,000)
(2,000)	(2,000)
(15,000)	(15,000)
(53,500)	(50,600)

ADMINISTRATIVE EXPENSES

Accounting and Payroll Charges/ADP
Audit
Auto Mileage Allowance
Bank Charges and Bank Purchases
Copy Machine
Credit Card Charges
Equipment
Fingerprinting
Office Supplies
Payroll Taxes

18-19 Year	19-20 Year	20-21 Year COVID YR	21-22 Year	22-23 Year
(4,101)	(6,124)	(5,560)	(5,317)	(6,472)
(9,900)	(10,300)	(11,000)	(11,400)	(12,000)
(2,216)	(1,694)	(196)	(1,251)	(1,945)
(837)	(976)	(1,006)	(947)	(1,243)
(7,703)	(7,650)	(8,669)	(7,824)	(7,253)
(11,134)	(48,744)	(28,435)	(66,310)	(87,149)
(3,368)	(4,110)	(117)	(22,757)	(3,296)
(980)	(1,327)	(392)	(784)	(788)
(5,155)	(3,955)	(253)	(520)	(648)
(23,453)	(27,399)	(23,760)	(26,302)	(27,583)

Predicted Year End	DRAFT 24-25
(22,000)	(20,000)
(12,000)	(13,000)
(2,000)	(3,000)
(1,500)	(1,500)
(12,000)	(10,000)
(95,675)	(94,000)
(20,000)	(3,000)
(800)	(1,000)
(800)	(500)
(33,500)	(34,000)

Postage	(6,890)	(3,835)	(1,543)	(5,324)	(6,101)	(3,000)	(2,000)
Professional Services	(7,125)	(2,950)	(2,575)	(6,375)	(150)	(5,000)	(4,000)
Publicity	(8,938)	(9,618)	(3,829)	(7,089)	(13,755)	(13,000)	(11,000)
Recognition	(5,848)	(6,267)	(1,500)	(4,210)	(6,454)	(6,500)	(4,500)
Registratrrion Software	(42,500)	(17,793)	(17,448)	(17,598)	(17,448)	(20,937)	(20,937)
Workers Comp Insurance	(19,738)	(16,901)	(14,992)	(13,182)	(9,877)	(11,000)	(13,000)
Unemployment	-	(1,069)	(14,078)	(3,282)	(1,897)	(500)	(1,000)
Administrative Staff Payroll	(385,931)	(358,105)	(278,552)	(337,056)	(396,825)	(352,000)	(378,000)
Health & Dental	(87,612)	(83,166)	(54,050)	(58,751)	(73,199)	(72,000)	(88,000)
Conferences and Meetings	(1,749)	(3,510)	(613)	(1,026)	(9,344)	(5,000)	(2,000)
Mass Mutual Retirement Benefits	(43,129)	(38,917)	(7,352)	(30,169)	(37,573)	(33,500)	(42,000)
Administrative Expense	(258)	(270)	-	(20)	(348)	(250)	(200)
Brochures/Mailers	-	-	-	(4,647)	(2,203)	(3,000)	(3,000)
Administrative Personnel Costs	(678,565)	(654,680)	(475,920)	(632,141)	(723,551)	(725,962)	(749,637)



THE RANCH

DRAFT 24-25FY Budget &

Financial Information

THE RANCH MISSION STATEMENT

To enhance the experience of living in our community, to play an active role in making it be a happier, healthier and more filling place (and way) to live.

Population and participation information

2021 CENSUS TOTAL
POP TIB & BELV: 11,278

24% Youth - 76% Adults

- 5 and under: 327
- 5-9 years old: 679
- 10-14 years old: 1006
- 15-19 years old: 615
- 20-44 years old: 1866
- 45-64 years old: 3797
- 65+ years old: 2985

Average unique participants served a week for Fall programming				
PROGRAM AREA	Fall 2021	Fall 2022	Fall 2023	
TOTS	10	38	36	
TK-8TH	662	891	1300	
ADULTS	175	163	158	
MARIN SOCIAL SPORTS	320	512	288	
Tennis Keys	350	338	300	
TOTAL	1517	1942	2082	

THE RANCH 2024-25 Fiscal Year Draft Budget

Program Revenue (all revenue from in house and independent contractor programs)	\$2,062,600	96% of revenue
Rental Revenue	\$9000	1% of revenue
Processing Fees	\$72,000	3% of revenue
TOTAL REVENUE	\$2,143,600	

Program Expenses (all Independent Contractor payouts, program staff payroll, program supplies)	\$1,321,900	63% of expenses
Admin Expense (all business expenses and administrative staff payroll)	\$749,637	35% of expenses
Dairy Knoll Expense (building related expenses)	\$50,600	2% of expenses
TOTAL EXPENSES	\$2,122,137	

THE RANCH 24-25 NET PROJECTIONS	\$21,463
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THE RANCH RESERVE POLICY STATUS

Goal of policy is to keep in reserves 6 months worth of our annual non-program related expenses to cover any future catastrophe that would affect Ranch operations.

- Current total reserves as of 3/1/2023: \$406,235
- Expect to end the 23-24 FY with a net of approx. \$73,000 to an approx. total of \$479,000 in reserves
- 50% of non program related expenses for draft 24-25 FY budget are: \$400,119 therefore this draft budget again meets our reserve policy goal thus we predict to have an excess of \$78,800 in reserves as of 3/1/2024