



Livermore Area Recreation and Park District 1/25/21 Finance Committee

December 2020 Financials Review

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Executive Level Commentary

Actual results for December: Property and parcel taxes came in as projected at \$6.2 million (\$16k below Forecast and Budget, and \$293k, or 5%, above last December). Operating Results (operating revenue less operating expenses) of \$5.2million for December is \$710k above last year, \$27k above the 9/22 Forecast, and \$30K above the Approved Budget. Cost control in personnel expenses as well as services and supplies overshadowed our COVID-driven drop in operating revenues.

Year-to-date results: Revenues of \$8.5 million are \$147k above the Forecast, (\$424k) below the Budget (which had optimistic assumptions for program resumption given the limited view we then had of the duration of the COVID pandemic), and \$2.6 million, or 24%, below last year. The good news is that despite the COVID-driven revenue hit, the District's Operating Results (\$30k) are \$533k above the Forecast, \$438k above the Budget, and \$159k above last year. Expense control is the highlight: salary and benefits are \$277k below the Forecast, \$733k below the Budget, and \$1.6 million below last year. Services and Supplies and Capital expenses are \$118k below Forecast, \$138k below Budget, and \$1.2 million below last year.

YTD December '20 Operating Contribution (revenue less expenses) by Department:

- Administrative Services is \$365k above forecast, largely due to property tax adjustments from earlier this year;
- Parks and Facilities Maintenance is essentially on forecast at \$2.6 million (\$13k below the Forecast), as unbudgeted vehicle sales of \$93k helped to offset over-runs in water and utilities.
- Open Space is \$151k above forecast (parking fees/permit revenues and cost control), while the rest of Community Services is below forecast by \$220k (lower than projected student counts)
- Recreation is \$251k above forecast (favorable revenue and expense control).

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Summary View: PRELIMINARY ACTUAL Results, Year-To-Date through December 2020

	FY20-21			Variance: Above/(Below)		FY19-20	Incr/(Decr)	
	Actual	Approved Budget	9/22 Forecast	Vs Approved Budget	Vs 9/22 Forecast	Actual	\$	%
Revenue								
Taxes	\$6,711,749	\$6,436,500	\$6,436,500	\$275,249	\$275,249	\$6,376,533	\$335,216	5%
From Operations	\$1,809,771	\$2,509,197	\$1,937,524	(\$699,426)	(\$127,753)	\$4,767,426	(\$2,957,655)	(62%)
Total Revenue	\$8,521,520	\$8,945,697	\$8,374,024	(\$424,177)	\$147,496	\$11,143,959	(\$2,622,439)	(24%)
Salary and Benefits	\$6,131,130	\$6,863,946	\$6,408,197	(\$732,816)	(\$277,067)	\$7,706,282	(\$1,575,152)	(20%)
Services and Supplies	\$2,412,055	\$2,550,273	\$2,529,591	(\$138,218)	(\$117,536)	\$3,626,646	(\$1,214,591)	(33%)
Capital	\$8,795	\$0	\$0	\$8,795	\$8,795	\$0	\$8,795	-
Sub-total, Expenses	\$8,551,980	\$9,414,219	\$8,937,787	(\$862,239)	(\$385,807)	\$11,332,928	(\$2,780,948)	(25%)
Net Operating Results	(\$30,460)	(\$468,522)	(\$563,763)	\$438,062	\$533,303	(\$188,969)	\$158,509	84%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Summary View: PRELIMINARY ACTUAL Results For the Month of December 2020

	FY20-21			Variance: Above/(Below)		FY19-20	Incr/(Decr)	
	Actual	Approved Budget	9/22 Forecast	Vs Approved Budget	Vs 9/22 Forecast	Actual	\$	%
Revenue								
Taxes	\$6,167,477	\$6,184,000	\$6,184,000	(\$16,523)	(\$16,523)	\$5,874,807	\$292,670	5%
From Operations	\$318,763	\$587,722	\$396,557	(\$268,959)	(\$77,794)	\$853,400	(\$534,637)	(63%)
Total Revenue	\$6,486,240	\$6,771,722	\$6,580,557	(\$285,482)	(\$94,317)	\$6,728,207	(\$241,967)	(4%)
Salary and Benefits	\$871,762	\$1,054,453	\$897,555	(\$182,691)	(\$25,793)	\$1,673,554	(\$801,792)	(48%)
Services and Supplies	\$408,140	\$541,114	\$503,828	(\$132,974)	(\$95,688)	\$558,662	(\$150,522)	(27%)
Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Sub-total, Expenses	\$1,279,902	\$1,595,567	\$1,401,383	(\$315,665)	(\$121,481)	\$2,232,216	(\$952,314)	(43%)
Net Operating Results	\$5,206,338	\$5,176,155	\$5,179,174	\$30,183	\$27,164	\$4,495,991	\$710,347	16%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
PRELIMINARY ACTUAL Results, Year-To-Date through December 2020

Department	Actual				Approved Budget				9/22 Board-Approved Forecast			
	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense
Administration												
Administration	6,711,749	1,151,838	686,847	4,873,064	6,436,500	973,622	678,281	4,784,597	6,436,500	1,170,290	734,363	4,531,847
Marketing & Public Information	1,552	71,487	10,922	(80,857)	3,175	122,462	41,257	(160,544)	3,175	80,034	39,257	(116,116)
Technology & Communications	0	25,283	208,399	(233,682)	0	0	219,010	(219,010)	0	25,873	208,610	(234,483)
Capital Equipment	0	0	8,795	(8,795)	0	0	0	0	0	0	0	0
CIP	0	49,398	140	(49,538)	0	51,467	1,715	(53,182)	0	44,505	1,715	(46,220)
Administration Total:	6,713,301	1,298,006	915,103	4,500,192	6,439,675	1,147,551	940,263	4,351,861	6,439,675	1,320,702	983,945	4,135,028
Parks and Facility Maintenance												
Building Maintenance	0	454,107	237,609	(691,716)	0	504,059	183,850	(687,909)	0	464,721	183,850	(648,571)
Park Operations	176,726	1,018,836	1,062,598	(1,904,708)	179,224	1,200,112	1,041,724	(2,062,612)	179,224	1,064,025	1,049,624	(1,934,424)
Parks and Facility Maintenance:	176,726	1,472,943	1,300,207	(2,596,424)	179,224	1,704,171	1,225,574	(2,750,521)	179,224	1,528,746	1,233,474	(2,582,995)
Community Services												
Camp Shelly	0	0	1,329	(1,329)	0	0	2,000	(2,000)	0	0	2,000	(2,000)
Extended Student Services	1,168,578	1,608,788	86,091	(526,301)	1,390,200	1,461,258	76,868	(147,926)	1,433,786	1,589,457	73,380	(229,051)
Senior Services	28,673	54,001	15,805	(41,133)	27,450	73,165	24,708	(70,423)	24,100	64,016	22,532	(62,448)
Preschool	73	19,245	39	(19,211)	265,750	198,374	9,700	57,676	0	23,773	0	(23,773)
Open Space	163,949	469,458	30,010	(335,519)	96,855	538,259	60,370	(501,774)	96,855	522,705	60,370	(486,220)
Community Outreach	0	319,145	306	(319,451)	0	327,673	7,350	(335,023)	0	329,934	3,150	(333,084)
Believes Program	0	3,676	0	(3,676)	59,194	71,502	0	(12,308)	0	0	0	0
Middle School Program	(148)	49,581	768	(50,497)	147,121	163,831	3,100	(19,810)	0	91,523	0	(91,523)
Community Services Total:	1,361,125	2,523,894	134,348	(1,297,117)	1,986,570	2,834,062	184,096	(1,031,588)	1,554,741	2,621,409	161,432	(1,228,100)
Recreation												
Classes, Camps & Events	1,898	0	1,811	87	7,500	0	10,000	(2,500)	7,500	0	2,000	5,500
Adult Sports & Fitness	607	5,963	845	(6,201)	23,294	34,467	4,100	(15,273)	0	35,400	0	(35,400)
Customer & Business Services	450	95,942	37,010	(132,502)	0	154,603	66,475	(221,078)	0	123,660	66,475	(190,135)
Facility Use & Rentals	10,640	42,213	243	(31,816)	58,844	152,550	3,250	(96,956)	18,394	98,670	400	(80,676)
Youth Sports & Fitness	52,409	36,296	12,203	3,910	38,700	31,718	28,450	(21,468)	26,200	28,613	2,650	(5,063)
Field & gym Rentals	106,118	72,153	1,145	32,820	153,800	117,700	31,050	5,050	90,200	71,410	25,900	(7,110)
Recreation Administration	1,719	318,321	0	(316,602)	11,090	312,793	2,325	(304,028)	11,090	311,905	2,325	(303,140)
Building Operations	0	185,038	6,350	(191,388)	0	231,832	24,890	(256,722)	0	170,922	21,190	(192,112)
Aquatics (incl unit 04 - MN)	96,527	80,361	11,585	4,581	47,000	142,500	29,800	(125,300)	47,000	96,760	29,800	(79,560)
Concessions	0	0	0	0	0	0	0	0	0	0	0	0
Recreation Total:	270,368	836,287	71,192	(637,111)	340,228	1,178,162	200,340	(1,038,274)	200,384	937,340	150,740	(887,696)
DISTRICT TOTALS	8,521,520	6,131,130	2,420,850	(30,460)	8,945,697	6,863,946	2,550,273	(468,522)	8,374,024	6,408,197	2,529,591	(563,763)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
PRELIMINARY ACTUAL Results For the Month of December 2020

Department	Actual				Approved Budget				9/22 Board-Approved Forecast			
	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense
Administration												
Administration	6,167,477	160,893	323,527	5,683,057	6,184,000	151,812	266,689	5,765,500	6,184,000	86,818	279,186	5,817,997
Marketing & Public Information	0	0	393	(393)	1,200	19,384	21,572	(39,756)	1,200	7,693	9,572	(16,065)
Technology & Communications	0	0	38,318	(38,318)	0	0	37,228	(37,228)	0	0	35,495	(35,495)
Capital Equipment	0	0	0	0	0	0	0	0	0	0	0	0
CIP	0	7,445	0	(7,445)	0	8,023	175	(8,198)	0	5,637	175	(5,812)
Administration Total:	6,167,477	168,338	362,238	5,636,901	6,185,200	179,219	325,664	5,680,317	6,185,200	100,147	324,427	5,760,625
Parks and Facility Maintenance												
Building Maintenance	0	69,894	34,249	(104,143)	0	79,254	30,365	(109,619)	0	70,193	30,365	(100,558)
Park Operations	57,653	145,785	(22,983)	(65,149)	63,204	188,093	102,897	(227,786)	63,204	160,458	94,397	(191,651)
Parks and Facility Maintenance Total:	57,653	215,679	11,266	(169,292)	63,204	267,347	133,262	(337,405)	63,204	230,651	124,762	(292,209)
Community Services												
Camp Shelly	0	0	32	(32)	0	0	0	0	0	0	0	0
Extended Student Services	185,960	258,309	19,330	(91,679)	256,200	230,248	12,453	13,499	265,550	259,270	11,453	(5,173)
Senior Services	5,154	7,701	3,714	(6,261)	9,950	12,558	9,200	(11,808)	3,850	9,783	4,300	(10,233)
Preschool	0	0	0	0	52,000	26,194	4,300	21,506	0	6,371	0	(6,371)
Open Space	32,498	65,465	5,977	(38,944)	32,819	73,853	8,220	(49,254)	32,819	69,517	8,220	(44,918)
Community Outreach	0	52,077	175	(52,252)	0	50,929	1,000	(51,929)	0	49,395	1,000	(50,395)
Believes Program	0	0	0	0	45,000	7,958	0	37,042	0	0	0	0
Middle School Program	0	0	128	(128)	43,565	26,371	450	16,744	0	25,295	0	(25,295)
Community Services Total:	223,612	383,552	29,356	(189,296)	439,534	428,111	35,623	(24,200)	302,219	419,631	24,973	(142,385)
Recreation												
Classes, Camps & Events	0	0	26	(26)	2,500	0	4,000	(1,500)	1,000	0	500	500
Adult Sports & Fitness	0	0	510	(510)	6,300	3,023	1,200	2,077	0	2,830	0	(2,830)
Customer & Business Services	50	9,006	5,822	(14,778)	0	24,311	15,050	(39,361)	0	27,740	15,050	(42,790)
Facility Use & Rentals	1,451	0	0	1,451	17,924	24,439	1,250	(7,765)	4,224	13,119	200	(9,095)
Youth Sports & Fitness	4,021	5,537	1,723	(3,239)	20,300	4,991	7,500	7,809	6,800	4,018	500	2,282
Field & gym Rentals	11,894	9,213	140	2,541	26,200	20,420	8,200	(2,420)	7,350	10,679	6,050	(9,379)
Recreation Administration	150	49,946	0	(49,796)	1,560	49,312	500	(48,252)	1,560	49,173	500	(48,113)
Building Operations	0	21,585	345	(21,930)	0	34,119	5,865	(39,984)	0	19,577	3,865	(23,442)
Aquatics (incl unit 04 - MN)	19,932	8,906	(3,286)	14,312	9,000	19,162	3,000	(13,162)	9,000	19,989	3,000	(13,989)
Concessions	0	0	0	0	0	0	0	0	0	0	0	0
Recreation Total:	37,498	104,193	5,280	(71,975)	83,784	179,777	46,565	(142,558)	29,934	147,126	29,665	(146,857)
DISTRICT TOTALS	6,486,240	871,762	408,140	5,206,338	6,771,722	1,054,453	541,114	5,176,155	6,580,557	897,555	503,828	5,179,174



Thank You