



Livermore Area Recreation and Park District 9/21/20 Finance Committee Meeting

Agenda Item 3

August 2020 Preliminary Actual Results

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Executive Level Commentary

August, 2020 Preliminary Actual Results:

As was the case in July, in August the District managed to achieve better than the approved budgeted results, and despite a reduction of \$612k in revenue vs last August, our expense management measures led to a Net Operating Contribution (Rev – Exp) that is only \$89k less than last year.

- Revenues are (\$82k) below Budget; ESS has done a terrific job of creating and running programs, but the County Health Order's limitations exceed what had been assumed at the time we created the Approved Budget for FY20-21, and we've not been able to implement preschool or Middle School (PAL) programs to date.
- Salary and Benefit Expenses are \$60k better than budget despite absorbing \$46k of estimated unemployment expense
- Services, Supplies, and Capital were \$46k better than budget as savings are evident throughout the District (including \$10k in Marketing alone re: the move to a digital guide).

August 2020 Preliminary Financial Results

| FY20-21 | | | Variance: Better/(Poorer) | | FY19-20 | | | Incr/(Decr) | | | |
|---------|-----------------|----|---------------------------|----|-----------|-------|----|-------------|----|-----------|-------|
| Actual | Approved Budget | | \$ | % | Actual | \$ | % | | | | |
| \$ | 51,872 | \$ | 5,000 | \$ | 46,872 | 937% | \$ | 64,128 | \$ | (12,256) | (19%) |
| \$ | 241,984 | \$ | 371,152 | \$ | (129,168) | (35%) | \$ | 842,161 | \$ | (600,177) | (71%) |
| \$ | 293,856 | \$ | 376,152 | \$ | (82,296) | (22%) | \$ | 906,289 | \$ | (612,433) | (68%) |
| \$ | 990,919 | \$ | 1,050,985 | \$ | 60,065 | 6% | \$ | 1,246,263 | \$ | (255,344) | (20%) |
| \$ | 392,835 | \$ | 438,779 | \$ | 45,944 | 10% | \$ | 660,492 | \$ | (267,657) | (41%) |
| \$ | - | \$ | - | \$ | - | - | \$ | - | \$ | - | - |
| \$ | (1,089,898) | \$ | (1,113,612) | \$ | 23,713 | 2% | \$ | (1,000,466) | \$ | (89,432) | (9%) |

AUGUST 2020 Preliminary Financial Results – BY UNIT

| Department | Actual | | | | Approved Budget | | | | Variance - Better/(Poorer) | | | |
|---|----------------|---------------------|---------------------|----------------------|-----------------|---------------------|---------------------|----------------------|----------------------------|---------------------|---------------------|----------------------|
| | 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 | 51,872 | 188,370 | 68,237 | (204,735) | 5,000 | 148,628 | 69,002 | (212,630) | 46,872 | (39,742) | 765 | 7,894 |
| Marketing & Public Information | 470 | 18,624 | 529 | (18,683) | 875 | 18,797 | 10,127 | (28,049) | (405) | 173 | 9,598 | 9,366 |
| Technology & Communications | 0 | 7,898 | 34,667 | (42,565) | 0 | 0 | 34,335 | (34,335) | 0 | (7,898) | (332) | (8,230) |
| Capital Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CIP | 0 | 7,977 | 0 | (7,977) | 0 | 8,023 | 325 | (8,348) | 0 | 46 | 325 | 371 |
| Administration Total: | 52,342 | 222,869 | 103,433 | (273,960) | 5,875 | 175,448 | 113,789 | (283,362) | 46,467 | (47,421) | 10,356 | 9,402 |
| | | | | | | | | | 0 | 0 | 0 | (0) |
| Parks, Maintenance & Open Space | | | | | | | | | | | | |
| Building Maintenance | 0 | 71,441 | 33,499 | (104,940) | 0 | 77,354 | 29,995 | (107,349) | 0 | 5,913 | (3,504) | 2,409 |
| Park Operations | 42,084 | 170,808 | 222,517 | (351,241) | 23,204 | 185,367 | 251,217 | (413,380) | 18,880 | 14,559 | 28,700 | 62,139 |
| Parks, Maintenance & Open Space Total: | 42,084 | 242,249 | 256,016 | (456,181) | 23,204 | 262,722 | 281,212 | (520,730) | 18,880 | 20,473 | 25,196 | 64,549 |
| | | | | | | | | | 0 | 0 | 0 | 0 |
| Community Services | | | | | | | | | | | | |
| Camp Shelly | 0 | 0 | 32 | (32) | 0 | 0 | 400 | (400) | 0 | 0 | 368 | 368 |
| Extended Student Services | 154,530 | 227,801 | 14,515 | (87,786) | 268,200 | 230,076 | 11,243 | 26,881 | (113,670) | 2,275 | (3,272) | (114,667) |
| Senior Services | 7,073 | 9,748 | 2,559 | (5,234) | 840 | 10,210 | 250 | (9,620) | 6,233 | 462 | (2,309) | 4,386 |
| Preschool | 0 | 5,476 | 0 | (5,476) | 46,200 | 17,534 | 1,500 | 27,166 | (46,200) | 12,058 | 1,500 | (32,642) |
| Open Space | 8,055 | 79,995 | 3,068 | (75,008) | 7,059 | 102,070 | 10,520 | (105,531) | 996 | 22,075 | 7,452 | 30,523 |
| Community Outreach | 0 | 47,380 | 40 | (47,420) | 0 | 49,504 | 150 | (49,654) | 0 | 2,124 | 110 | 2,234 |
| Believes Program | 0 | 3,676 | 0 | (3,676) | 0 | 7,877 | 0 | (7,877) | 0 | 4,201 | 0 | 4,201 |
| Middle School Program | 0 | 6,700 | 128 | (6,828) | 12,600 | 24,689 | 350 | (12,439) | (12,600) | 17,989 | 222 | 5,611 |
| Community Services Total: | 169,658 | 380,776 | 20,342 | (231,460) | 334,899 | 441,961 | 24,413 | (131,475) | (165,241) | 61,185 | 4,071 | (99,985) |
| | | | | | | | | | 0 | (0) | 0 | 0 |
| memo: Open Space | 8,055 | 79,995 | 3,100 | (75,040) | 7,059 | 102,070 | 10,920 | (105,931) | 996 | 22,075 | 7,820 | 30,891 |
| Recreation | | | | | | | | | | | | |
| Classes, Camps & Events | 393 | 0 | 785 | (392) | 0 | 0 | 0 | 0 | 393 | 0 | (785) | (392) |
| Adult Sports & Fitness | 105 | 2,097 | 0 | (1,992) | 0 | 4,585 | 0 | (4,585) | 105 | 2,488 | 0 | 2,593 |
| Customer & Business Services | 0 | 13,771 | 6,714 | (20,485) | 0 | 24,294 | 7,900 | (32,194) | 0 | 10,523 | 1,186 | 11,709 |
| Facility Use & Rentals | 547 | 11,828 | 0 | (11,281) | 3,174 | 23,416 | 0 | (20,242) | (2,627) | 11,588 | 0 | 8,961 |
| Youth Sports & Fitness | 9,761 | 8,143 | 1,190 | 428 | 0 | 3,601 | 0 | (3,601) | 9,761 | (4,542) | (1,190) | 4,029 |
| Field & gym Rentals | 9,778 | 12,808 | 194 | (3,224) | 0 | 14,572 | 3,000 | (17,572) | 9,778 | 1,764 | 2,806 | 14,348 |
| Recreation Administration | 255 | 49,161 | 0 | (48,906) | 3,000 | 47,780 | 100 | (44,880) | (2,745) | (1,381) | 100 | (4,026) |
| Building Operations | 0 | 35,695 | 2,277 | (37,972) | 0 | 40,975 | 3,365 | (44,340) | 0 | 5,280 | 1,088 | 6,368 |
| Aquatics (incl unit 04 - MN) | 8,933 | 11,522 | 1,884 | (4,473) | 6,000 | 11,632 | 5,000 | (10,632) | 2,933 | 110 | 3,116 | 6,159 |
| Concessions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recreation Total: | 29,772 | 145,025 | 13,044 | (128,297) | 12,174 | 170,854 | 19,365 | (178,045) | 17,598 | 25,829 | 6,321 | 49,748 |
| | | | | | | | | | 0 | 0 | 0 | 0 |
| DISTRICT TOTALS | 293,856 | 990,919 | 392,835 | (1,089,898) | 376,152 | 1,050,985 | 438,779 | (1,113,612) | (82,296) | 60,065 | 45,944 | 23,713 |

9/21/2020



Thank You