



# Livermore Area Recreation and Park District 4/19/21 Finance Committee

*March 2021 Financials Review*

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# Executive Level Commentary

**Actual results for March:** Operating Results (operating revenue less operating expenses) of (\$1.2million) for March is \$57k above (favorable) the Mid-Year Budget and \$106k above last year. Actual results are largely right on Budget. The Recreation team's Revenues are \$31k, or 60% above the budget, led by field and gym rentals and aquatics. Actual performance in Community Services and Parks& Facilities Maintenance are exactly at Budget in terms of net operating contribution. Of note is the sizable negative revenue number (\$382k) in Administrative Services, which results from an entry made annually by the County for unsecured property values (essentially reverses an advance they distribute in September), which was anticipated in the Budget.

**Year-to-date results:** Revenues of \$9.7 million are \$37k above the Budget and \$4.0million , or 29%, below last year. Revenue from Operations (excluding taxes) are (\$4.2million), or 60% below last year.

Operating expense control remains an important contributor to our results: relative to Budget, the District's actual results are 1% below the Budget , and relative to last year, actual expenses are \$4.1 million lower (\$2.4million in personnel expense and \$1.7million in Services and Supplies).

## **YTD March 2021 Operating Contribution (revenue less expenses) by Department:**

- Administrative Services is \$34k above Budget due to lower than budgeted election fees;
- Parks and Facilities Maintenance is \$92k above Budget, driven by lower than planned services expenses in both Parks (vehicle sales proceeds) and Facilities (maint of structures/grounds and utilities).
- Open Space is \$30k above Budget as parking fees/permit revenues are \$18k above budget and operating expenses are below budget by \$12k. Otherwise, Community Services is modestly below budget as staffing costs in ESS are above the Budget by \$57k (temporary coverage of leaves).
- Recreation is \$57k above Budget (favorable revenue in Aquatics, Field and Gym Rentals, and Youth Sports, and across the board expense control ).

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Summary View: ACTUAL Results, Year-To-Date through March 2021**

	FY20-21		Variance: Above/(Below)		FY19-20	Incr/(Decr)	
	Actual	Mid-Year Budget	\$	%	Actual	\$	%
<b>Revenue</b>							
Taxes	\$6,933,773	\$6,966,594	(\$32,821)	(0%)	\$6,732,325	\$201,448	3%
From Operations	\$2,781,923	\$2,712,585	\$69,338	3%	\$6,991,619	(\$4,209,696)	(60%)
<b>Total Revenue</b>	<b>\$9,715,696</b>	<b>\$9,679,179</b>	<b>\$36,517</b>	<b>0%</b>	<b>\$13,723,944</b>	<b>(\$4,008,248)</b>	<b>(29%)</b>
<b>Salary and Benefits</b>	<b>\$8,706,041</b>	<b>\$8,669,389</b>	<b>\$36,652</b>	<b>0%</b>	<b>\$11,093,186</b>	<b>(\$2,387,145)</b>	<b>(22%)</b>
<b>Services and Supplies</b>	<b>\$3,223,993</b>	<b>\$3,403,886</b>	<b>(\$179,893)</b>	<b>(5%)</b>	<b>\$4,964,120</b>	<b>(\$1,740,127)</b>	<b>(35%)</b>
<b>Capital</b>	<b>\$8,795</b>	<b>\$8,795</b>	<b>\$0</b>	<b>0%</b>	<b>\$17,052</b>	<b>(\$8,257)</b>	<b>(48%)</b>
<b>Sub-total, Expenses</b>	<b>\$11,938,829</b>	<b>\$12,082,070</b>	<b>(\$143,241)</b>	<b>(1%)</b>	<b>\$16,074,358</b>	<b>(\$4,135,529)</b>	<b>(26%)</b>
<b>Net Operating Results</b>	<b>(\$2,223,133)</b>	<b>(\$2,402,891)</b>	<b>\$179,758</b>	<b>7%</b>	<b>(\$2,350,414)</b>	<b>\$127,281</b>	<b>5%</b>

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)**  
**Summary View: ACTUAL Results For the Month of March 2021**

	FY20-21		Variance: Above/(Below)		FY19-20	Incr/(Decr)	
	Actual	Mid-Year Budget	\$	%	Actual	\$	%
<b>Revenue</b>							
Taxes	(\$382,105)	(\$373,803)	(\$8,302)	(2%)	(\$356,394)	(\$25,711)	(7%)
From Operations	\$331,727	\$297,478	\$34,249	12%	\$672,557	(\$340,830)	(51%)
<b>Total Revenue</b>	<b>(\$50,378)</b>	<b>(\$76,325)</b>	<b>\$25,947</b>	<b>34%</b>	<b>\$316,163</b>	<b>(\$366,541)</b>	<b>-</b>
<b>Salary and Benefits</b>	<b>\$828,539</b>	<b>\$850,454</b>	<b>(\$21,915)</b>	<b>(3%)</b>	<b>\$1,131,417</b>	<b>(\$302,878)</b>	<b>(27%)</b>
<b>Services and Supplies</b>	<b>\$312,129</b>	<b>\$321,231</b>	<b>(\$9,102)</b>	<b>(3%)</b>	<b>\$464,320</b>	<b>(\$152,191)</b>	<b>(33%)</b>
<b>Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>\$17,052</b>	<b>(\$17,052)</b>	<b>(100%)</b>
<b>Sub-total, Expenses</b>	<b>\$1,140,668</b>	<b>\$1,171,685</b>	<b>(\$31,017)</b>	<b>(3%)</b>	<b>\$1,612,789</b>	<b>(\$472,121)</b>	<b>(29%)</b>
<b>Net Operating Results</b>	<b>(\$1,191,046)</b>	<b>(\$1,248,010)</b>	<b>\$56,964</b>	<b>5%</b>	<b>(\$1,296,626)</b>	<b>\$105,580</b>	<b>8%</b>

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**PRELIMINARY ACTUAL Results, Year-To-Date through March 2021**

Department	Actual				Mid-Year Budget				Variance Above/(Below) Mid-Year Budget			
	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense
<b>Administration</b>												
Administration	6,933,773	1,617,933	916,772	4,399,068	6,966,594	1,611,949	996,496	4,358,149	(32,821)	5,984	(79,724)	40,919
Marketing & Public Information	1,552	71,491	12,584	(82,523)	1,552	71,487	19,602	(89,537)	0	4	(7,018)	7,014
Technology & Communications	0	25,315	324,237	(349,552)	0	25,283	309,342	(334,625)	0	32	14,895	(14,927)
Capital Equipment	0	0	8,795	(8,795)	0	0	8,795	(8,795)	0	0	0	0
CIP	0	71,754	140	(71,894)	0	71,810	1,465	(73,275)	0	(56)	(1,325)	1,381
<b>Administration Total:</b>	<b>6,935,325</b>	<b>1,786,493</b>	<b>1,262,528</b>	<b>3,886,304</b>	<b>6,968,146</b>	<b>1,780,529</b>	<b>1,335,700</b>	<b>3,851,917</b>	<b>(32,821)</b>	<b>5,964</b>	<b>(73,172)</b>	<b>34,387</b>
<b>Parks and Facility Maintenance</b>												
Building Maintenance	0	649,194	342,061	(991,255)	0	663,760	384,164	(1,047,924)	0	(14,566)	(42,103)	56,669
Park Operations	257,028	1,467,894	1,308,120	(2,518,986)	266,338	1,473,072	1,347,263	(2,553,997)	(9,310)	(5,178)	(39,143)	35,011
<b>Parks and Facility Maintenance:</b>	<b>257,028</b>	<b>2,117,088</b>	<b>1,650,181</b>	<b>(3,510,241)</b>	<b>266,338</b>	<b>2,136,833</b>	<b>1,731,427</b>	<b>(3,601,921)</b>	<b>(9,310)</b>	<b>(19,745)</b>	<b>(81,246)</b>	<b>91,680</b>
<b>Community Services</b>												
Camp Shelly	0	0	1,704	(1,704)	0	0	1,929	(1,929)	0	0	(225)	225
Extended Student Services	1,775,344	2,363,328	134,665	(722,649)	1,767,816	2,306,442	130,929	(669,555)	7,528	56,886	3,736	(53,094)
Senior Services	44,997	82,040	22,559	(59,602)	40,223	82,078	24,272	(66,127)	4,774	(38)	(1,713)	6,525
Preschool	25,273	33,716	121	(8,564)	19,873	42,370	439	(22,936)	5,400	(8,654)	(318)	14,372
Open Space	239,614	651,127	50,773	(462,286)	221,283	654,742	58,970	(492,429)	18,331	(3,615)	(8,197)	30,143
Community Outreach	0	475,805	370	(476,175)	0	474,265	356	(474,621)	0	1,540	14	(1,554)
Believes Program	0	3,676	0	(3,676)	0	3,676	0	(3,676)	0	0	0	0
Middle School Program	(296)	49,585	1,013	(50,894)	(148)	49,581	768	(50,497)	(148)	4	245	(397)
<b>Community Services Total:</b>	<b>2,084,932</b>	<b>3,659,277</b>	<b>211,205</b>	<b>(1,785,550)</b>	<b>2,049,047</b>	<b>3,613,155</b>	<b>217,663</b>	<b>(1,781,771)</b>	<b>35,885</b>	<b>46,122</b>	<b>(6,458)</b>	<b>(3,779)</b>
<b>Recreation</b>												
Classes, Camps & Events	5,134	0	1,811	3,323	1,898	0	1,811	87	3,236	0	0	3,236
Adult Sports & Fitness	607	5,963	845	(6,201)	607	5,963	845	(6,201)	0	0	0	0
Customer & Business Services	800	118,380	57,666	(175,246)	450	121,193	66,257	(187,000)	350	(2,813)	(8,591)	11,754
Facility Use & Rentals	20,542	42,221	435	(22,114)	21,242	48,596	843	(28,197)	(700)	(6,375)	(408)	6,083
Youth Sports & Fitness	85,056	54,076	17,162	13,818	79,209	56,809	20,540	1,860	5,847	(2,733)	(3,378)	11,958
Field & gym Rentals	175,654	95,139	1,629	78,886	162,781	97,464	8,405	56,912	12,873	(2,325)	(6,776)	21,974
Recreation Administration	2,619	468,516	0	(465,897)	2,319	467,844	0	(465,525)	300	672	0	(372)
Building Operations	0	252,194	9,380	(261,574)	0	260,644	11,390	(272,034)	0	(8,450)	(2,010)	10,460
Aquatics (incl unit 04 - MN)	147,999	106,694	19,946	21,359	127,142	80,361	17,800	28,981	20,857	26,333	2,146	(7,622)
Concessions	0	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation Total:</b>	<b>438,411</b>	<b>1,143,183</b>	<b>108,874</b>	<b>(813,646)</b>	<b>395,648</b>	<b>1,138,873</b>	<b>127,891</b>	<b>(871,116)</b>	<b>42,763</b>	<b>4,310</b>	<b>(19,017)</b>	<b>57,470</b>
<b>DISTRICT TOTALS</b>	<b>9,715,696</b>	<b>8,706,041</b>	<b>3,232,788</b>	<b>(2,223,133)</b>	<b>9,679,179</b>	<b>8,669,389</b>	<b>3,412,681</b>	<b>(2,402,891)</b>	<b>36,517</b>	<b>36,652</b>	<b>(179,893)</b>	<b>179,758</b>

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**PRELIMINARY ACTUAL Results For the Month of March 2021**

Department	Actual				Mid-Year Budget				Variance Above/(Below) Mid-Year Budget			
	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense
<b>Administration</b>												
Administration	(382,105)	132,333	73,509	(587,947)	(373,803)	153,805	78,357	(605,965)	(8,302)	(21,472)	(4,848)	18,018
Marketing & Public Information	0	0	225	(225)	0	0	3,557	(3,557)	0	0	(3,332)	3,332
Technology & Communications	0	0	44,293	(44,293)	0	0	35,021	(35,021)	0	0	9,272	(9,272)
Capital Equipment	0	0	0	0	0	0	0	0	0	0	0	0
CIP	0	7,448	0	(7,448)	0	7,471	800	(8,271)	0	(23)	(800)	823
<b>Administration Total:</b>	<b>(382,105)</b>	<b>139,781</b>	<b>118,027</b>	<b>(639,913)</b>	<b>(373,803)</b>	<b>161,276</b>	<b>117,735</b>	<b>(652,814)</b>	<b>(8,302)</b>	<b>(21,495)</b>	<b>292</b>	<b>12,901</b>
<b>Parks and Facility Maintenance</b>												
Building Maintenance	0	63,931	53,157	(117,088)	0	69,884	49,385	(119,269)	0	(5,953)	3,772	2,181
Park Operations	21,457	150,083	106,834	(235,460)	24,204	151,771	105,556	(233,123)	(2,747)	(1,688)	1,278	(2,337)
<b>Parks and Facility Maintenance Total:</b>	<b>21,457</b>	<b>214,014</b>	<b>159,991</b>	<b>(352,548)</b>	<b>24,204</b>	<b>221,656</b>	<b>154,941</b>	<b>(352,393)</b>	<b>(2,747)</b>	<b>(7,642)</b>	<b>5,050</b>	<b>(155)</b>
<b>Community Services</b>												
Camp Shelly	0	0	0	0	0	0	0	0	0	0	0	0
Extended Student Services	194,222	250,882	9,760	(66,420)	198,351	231,251	9,974	(42,874)	(4,129)	19,631	(214)	(23,546)
Senior Services	5,227	9,338	2,566	(6,677)	5,380	9,359	2,880	(6,859)	(153)	(21)	(314)	182
Preschool	8,300	5,559	0	2,741	6,600	7,708	100	(1,208)	1,700	(2,149)	(100)	3,949
Open Space	19,636	58,632	4,949	(43,945)	11,069	61,905	12,120	(62,956)	8,567	(3,273)	(7,171)	19,011
Community Outreach	0	52,352	0	(52,352)	0	51,707	50	(51,757)	0	645	(50)	(595)
Believes Program	0	0	0	0	0	0	0	0	0	0	0	0
Middle School Program	0	0	0	0	0	0	0	0	0	0	0	0
<b>Community Services Total:</b>	<b>227,385</b>	<b>376,763</b>	<b>17,275</b>	<b>(166,653)</b>	<b>221,400</b>	<b>361,930</b>	<b>25,124</b>	<b>(165,654)</b>	<b>5,985</b>	<b>14,833</b>	<b>(7,849)</b>	<b>(999)</b>
<b>Recreation</b>												
Classes, Camps & Events	2,476	0	0	2,476	0	0	0	0	2,476	0	0	2,476
Adult Sports & Fitness	0	0	0	0	0	0	0	0	0	0	0	0
Customer & Business Services	150	6,871	6,431	(13,152)	0	8,417	10,290	(18,707)	150	(1,546)	(3,859)	5,555
Facility Use & Rentals	8,059	0	169	7,890	1,974	2,128	200	(354)	6,085	(2,128)	(31)	8,244
Youth Sports & Fitness	13,450	321	3,391	9,738	9,100	7,038	2,940	(878)	4,350	(6,717)	451	10,616
Field & gym Rentals	35,221	7,971	419	26,831	30,350	8,770	6,250	15,330	4,871	(799)	(5,831)	11,501
Recreation Administration	426	50,081	0	(49,655)	250	49,841	0	(49,591)	176	240	0	(64)
Building Operations	0	22,611	2,376	(24,987)	0	29,399	1,550	(30,949)	0	(6,788)	826	5,962
Aquatics (incl unit 04 - MN)	23,103	10,126	4,050	8,927	10,200	0	2,200	8,000	12,903	10,126	1,850	927
Concessions	0	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation Total:</b>	<b>82,885</b>	<b>97,981</b>	<b>16,836</b>	<b>(31,932)</b>	<b>51,874</b>	<b>105,593</b>	<b>23,430</b>	<b>(77,149)</b>	<b>31,011</b>	<b>(7,612)</b>	<b>(6,594)</b>	<b>45,217</b>
<b>DISTRICT TOTALS</b>	<b>(50,378)</b>	<b>828,539</b>	<b>312,129</b>	<b>(1,191,046)</b>	<b>(76,325)</b>	<b>850,454</b>	<b>321,231</b>	<b>(1,248,010)</b>	<b>25,947</b>	<b>(21,915)</b>	<b>(9,102)</b>	<b>56,964</b>



Thank You