



Livermore Area Recreation and Park District 6/21/21 Finance Committee

May 2021 Financials Review

Contents

- P3 Executive Level Commentary
- P4 May 2021 Preliminary Financial Results
- P5 Year-to-date 2020-21 Preliminary Financial Results
- P6-7 Supporting unit-level detail: May and Year-to-date

Executive Level Commentary

Actual results for May: Operating Results (operating revenue less operating expenses) of (\$1.1million) for May are (\$104k) below (unfavorable) the Mid-Year Budget , but \$223k above last year when the District was dealing with the onset of the pandemic-driven shut-down.

- 1. Revenue: Total Revenue is \$101k below budget**, driven largely by the onset of unbudgeted revenue deferrals in Recreation (Aquatics, Youth Sports and Fitness, and Recreation Classes saw \$92k of registration fees pulled from May that will be recognized when the actual programs will be provided in June and beyond.) In addition, delays in processing of swim team rentals (accrual process in development) will be addressed in June. ESS's revenues are \$25k favorable, while Tax revenues are modestly under budget at \$293k vs a budget of \$304k.
- 2. Salaries and Benefits: \$56k below Budget for the District as a whole.** Admin is \$37k under budget, \$30k of which is due to reductions in unemployment expense. Recreation is \$29k below plan, though hiring has ramped up considerably in June. Community services is essentially on budget with the modest exception (\$8k) of ESS, which has ramped up to support better than budgeted revenue.
- 3. Services and Supplies: \$59k above Budget.** the story here is related to Parks, where expenses for water are \$53k above budget as consumption, driven by seasonally low precipitation, has exceeded budget. Staff continue to limit water use to what is needed to keep our sports fields safe and neighborhood park turf alive.

Year-to-date results: On Revenues of \$19.5million, Operating Results are \$1,263k through May, which is slightly (\$19k) below Budget and \$946k above last year.

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results For the Month of May 2021

	FY20-21		Variance: Above/(Below)		FY19-20	Incr/(Decr)	
	Actual	Mid-Year Budget	\$	%	Actual	\$	%
Revenue							
Taxes	\$293,033	\$304,525	(\$11,492)	(4%)	\$307,022	(\$13,989)	(5%)
From Operations	\$317,129	\$407,123	(\$89,994)	(22%)	\$92,686	\$224,443	242%
Total Revenue	\$610,162	\$711,648	(\$101,486)	(14%)	\$399,708	\$210,454	53%
Salary and Benefits	\$1,230,658	\$1,286,735	(\$56,077)	(4%)	\$1,382,291	(\$151,633)	(11%)
Services and Supplies	\$506,923	\$447,900	\$59,023	13%	\$351,075	\$155,848	44%
Capital	\$0	\$0	\$0	-	\$16,352	(\$16,352)	(100%)
Sub-total, Expenses	\$1,737,581	\$1,734,635	\$2,946	0%	\$1,749,718	(\$12,137)	(1%)
Net Operating Results	(\$1,127,419)	(\$1,022,987)	(\$104,432)	(10%)	(\$1,350,010)	\$222,591	16%

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

	FY20-21		Variance: Above/(Below)		FY19-20	Incr/(Decr)	
	Actual	Mid-Year Budget	\$	%	Actual	\$	%
Revenue							
Taxes	\$12,584,729	\$12,707,644	(\$122,915)	(1%)	\$12,215,820	\$368,909	3%
From Operations	\$3,633,225	\$3,687,086	(\$53,861)	(1%)	\$7,282,498	(\$3,649,273)	(50%)
Total Revenue	\$16,217,954	\$16,394,730	(\$176,776)	(1%)	\$19,498,318	(\$3,280,364)	(17%)
Salary and Benefits	\$10,781,243	\$10,818,593	(\$37,350)	(0%)	\$13,528,454	(\$2,747,211)	(20%)
Services and Supplies	\$4,164,302	\$4,284,725	(\$120,423)	(3%)	\$5,613,583	(\$1,449,281)	(26%)
Capital	\$8,795	\$8,795	\$0	0%	\$39,128	(\$30,333)	(78%)
Sub-total, Expenses	\$14,954,340	\$15,112,113	(\$157,773)	(1%)	\$19,181,165	(\$4,226,825)	(22%)
Net Operating Results	\$1,263,614	\$1,282,617	(\$19,003)	(1%)	\$317,153	\$946,461	298%

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
PRELIMINARY ACTUAL Results For the Month of May 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
Administration												
Administration	293,033	186,773	66,600	39,660	304,525	223,315	92,272	(11,062)	(11,492)	(36,542)	(25,672)	50,722
Marketing & Public Information	0	0	225	(225)	0	0	1,657	(1,657)	0	0	(1,432)	1,432
Technology & Communications	0	0	43,882	(43,882)	0	0	36,145	(36,145)	0	0	7,737	(7,737)
Capital Equipment	0	0	0	0	0	0	0	0	0	0	0	0
CIP	0	11,162	0	(11,162)	0	11,206	0	(11,206)	0	(44)	0	44
Administration Total:	293,033	197,935	110,707	(15,609)	304,525	234,521	130,074	(60,071)	(11,492)	(36,586)	(19,367)	44,462
Parks and Facility Maintenance												
Building Maintenance	0	102,056	52,448	(154,504)	0	104,832	40,935	(145,767)	0	(2,776)	11,513	(8,737)
Park Operations	20,715	217,058	276,429	(472,772)	24,204	211,119	205,801	(392,716)	(3,489)	5,939	70,628	(80,056)
Parks and Facility Maintenance Total:	20,715	319,114	328,877	(627,276)	24,204	315,951	246,736	(538,483)	(3,489)	3,163	82,141	(88,793)
Community Services												
Camp Shelly	(5,118)	0	0	(5,118)	7,500	0	8,640	(1,140)	(12,618)	0	(8,640)	(3,978)
Extended Student Services	223,715	351,102	10,186	(137,573)	198,351	342,716	9,974	(154,339)	25,364	8,386	212	16,766
Senior Services	8,341	14,266	6,552	(12,477)	5,825	15,510	3,720	(13,405)	2,516	(1,244)	2,832	928
Preschool	300	8,801	0	(8,501)	6,600	11,566	300	(5,266)	(6,300)	(2,765)	(300)	(3,235)
Open Space	20,261	92,258	24,391	(96,388)	10,069	93,396	14,020	(97,347)	10,192	(1,138)	10,371	959
Community Outreach	0	80,736	0	(80,736)	0	77,561	200	(77,761)	0	3,175	(200)	(2,975)
Believes Program	0	0	0	0	0	0	0	0	0	0	0	0
Middle School Program	0	0	123	(123)	0	0	0	0	0	0	123	(123)
Community Services Total:	247,499	547,163	41,252	(340,916)	228,345	540,749	36,854	(349,258)	19,154	6,414	4,398	8,342
Recreation												
Classes, Camps & Events	2,934	0	3,289	(355)	0	0	0	0	2,934	0	3,289	(355)
Adult Sports & Fitness	550	628	0	(78)	1,200	0	0	1,200	(650)	628	0	(1,278)
Customer & Business Services	620	11,942	12,885	(24,207)	0	12,625	13,790	(26,415)	620	(683)	(905)	2,208
Facility Use & Rentals	9,831	35	350	9,446	19,974	11,509	200	8,265	(10,143)	(11,474)	150	1,181
Youth Sports & Fitness	20	3,032	3,073	(6,085)	8,500	10,557	4,245	(6,302)	(8,480)	(7,525)	(1,172)	217
Field & gym Rentals	32,360	13,397	(138)	19,101	36,000	19,597	1,000	15,403	(3,640)	(6,200)	(1,138)	3,698
Recreation Administration	1,290	75,183	0	(73,893)	1,100	74,762	0	(73,662)	190	421	0	(231)
Building Operations	0	41,492	1,712	(43,204)	0	44,040	1,600	(45,640)	0	(2,548)	112	2,436
Aquatics (incl unit 04 - MN)	1,310	20,737	4,916	(24,343)	87,800	22,424	13,400	51,976	(86,490)	(1,687)	(8,484)	(76,319)
Concessions	0	0	0	0	0	0	0	0	0	0	0	0
Recreation Total:	48,915	166,446	26,087	(143,618)	154,574	195,514	34,235	(75,175)	(105,659)	(29,068)	(8,148)	(68,443)
DISTRICT TOTALS	610,162	1,230,658	506,923	(1,127,419)	711,648	1,286,735	447,900	(1,022,987)	(101,486)	(56,077)	59,023	(104,432)

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
PRELIMINARY ACTUAL Results, Year-To-Date through May 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
Administration												
Administration	12,584,729	1,958,623	1,077,996	9,548,110	12,707,644	1,994,141	1,202,130	9,511,373	(122,915)	(35,518)	(124,134)	36,737
Marketing & Public Information	1,552	71,491	12,809	(82,748)	1,552	71,487	26,186	(96,121)	0	4	(13,377)	13,373
Technology & Communications	0	25,315	410,992	(436,307)	0	25,283	404,533	(429,816)	0	32	6,459	(6,491)
Capital Equipment	0	0	8,795	(8,795)	0	0	8,795	(8,795)	0	0	0	0
CIP	0	90,364	140	(90,504)	0	90,486	1,840	(92,326)	0	(122)	(1,700)	1,822
Administration Total:	12,586,281	2,145,793	1,510,732	8,929,756	12,709,196	2,181,398	1,643,484	8,884,315	(122,915)	(35,605)	(132,752)	45,441
Parks and Facility Maintenance												
Building Maintenance	0	817,298	441,817	(1,259,115)	0	838,476	469,184	(1,307,660)	0	(21,178)	(27,367)	48,545
Park Operations	299,321	1,835,346	1,784,172	(3,320,197)	314,746	1,824,935	1,715,745	(3,225,935)	(15,425)	10,411	68,427	(94,262)
Parks and Facility Maintenance:	299,321	2,652,644	2,225,989	(4,579,312)	314,746	2,663,412	2,184,929	(4,533,595)	(15,425)	(10,768)	41,060	(45,717)
Community Services												
Camp Shelly	(5,118)	0	2,083	(7,201)	57,500	0	11,169	46,331	(62,618)	0	(9,086)	(53,532)
Extended Student Services	2,192,069	2,951,493	156,330	(915,754)	2,164,518	2,877,635	152,377	(865,494)	27,551	73,858	3,953	(50,260)
Senior Services	59,199	105,644	32,702	(79,147)	50,738	106,948	30,892	(87,102)	8,461	(1,304)	1,810	7,955
Preschool	42,523	47,003	121	(4,601)	33,073	61,645	2,839	(31,411)	9,450	(14,642)	(2,718)	26,810
Open Space	476,649	803,017	81,211	(407,579)	443,621	810,043	83,310	(449,732)	33,028	(7,026)	(2,099)	42,153
Community Outreach	0	609,659	416	(610,075)	0	603,532	1,106	(604,638)	0	6,127	(690)	(5,437)
Believes Program	0	3,676	0	(3,676)	0	3,676	0	(3,676)	0	0	0	0
Middle School Program	(296)	49,585	1,370	(51,251)	(148)	49,581	768	(50,497)	(148)	4	602	(754)
Community Services Total:	2,765,026	4,570,077	274,233	(2,079,284)	2,749,302	4,513,060	282,461	(2,046,219)	15,724	57,017	(8,228)	(33,065)
Recreation												
Classes, Camps & Events	13,675	0	6,142	7,533	3,098	0	2,411	687	10,577	0	3,731	6,846
Adult Sports & Fitness	1,157	6,960	845	(6,648)	1,807	5,963	845	(5,001)	(650)	997	0	(1,647)
Customer & Business Services	2,025	137,932	85,196	(221,103)	450	142,235	90,387	(232,172)	1,575	(4,303)	(5,191)	11,069
Facility Use & Rentals	40,724	42,256	1,035	(2,567)	51,480	67,490	1,243	(17,253)	(10,756)	(25,234)	(208)	14,686
Youth Sports & Fitness	98,562	58,419	25,328	14,815	96,209	74,723	27,365	(5,879)	2,353	(16,304)	(2,037)	20,694
Field & gym Rentals	242,974	116,803	2,453	123,718	233,531	127,299	10,405	95,827	9,443	(10,496)	(7,952)	27,891
Recreation Administration	5,229	593,830	0	(588,601)	3,769	592,448	400	(589,079)	1,460	1,382	(400)	478
Building Operations	0	317,477	11,900	(329,377)	0	333,295	14,590	(347,885)	0	(15,818)	(2,690)	18,508
Aquatics (incl unit 04 - MN)	162,980	139,052	29,244	(5,316)	231,142	117,271	35,000	78,871	(68,162)	21,781	(5,756)	(84,187)
Concessions	0	0	0	0	0	0	0	0	0	0	0	0
Recreation Total:	567,326	1,412,729	162,143	(1,007,546)	621,486	1,460,724	182,646	(1,021,884)	(54,160)	(47,995)	(20,503)	14,338
DISTRICT TOTALS	16,217,954	10,781,243	4,173,097	1,263,614	16,394,730	10,818,593	4,293,520	1,282,617	(176,776)	(37,350)	(120,423)	(19,003)



Thank You