



Livermore Area Recreation and Park District
11/23/20 Finance Committee

Agenda Item 7

Preliminary Actual Results Through October, 2020

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Executive Level Commentary

Through October, the District has managed to achieve results that are better than the Budget (as approved by the Board in June) and better than the latest Forecast that reflects the organizational changes approved by the Board on September 22nd.

- Year-to-date Revenues are \$3k above the Budget and \$278k above the Forecast, driven by better than expected Property Taxes (via adjustments to property values) and better than projected Revenues in Recreation and Parks; Community Services Revenue is below Budget and Forecast due to fewer than projected ESS student counts, and the absence, vs Budget, of any Preschool activity; Open Space continues to exhibit favorable revenues.
- Through October, Salary and Benefit Expenses are \$350k below Budget and \$219k below Forecast, as leave credit usage has not reached projected levels and staffing controls have had a noticeable impact.
 - Of note for October: one-time payouts to employees who were impacted by the October 4th organizational changes led to ~\$102k in incremental salary and benefit expenses that are reflected in operating units across the District.
- Services, Supplies, and Capital were only slightly above Budget (\$44k) and Forecast (\$21k).

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: PRELIMINARY ACTUAL Results, Year-To-Date through October 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	\$511,351	\$247,500	\$247,500	\$263,851	\$263,851	\$491,898	\$19,453	4%
From Operations	\$1,196,174	\$1,463,041	\$1,182,480	(\$266,867)	\$13,694	\$3,241,024	(\$2,044,850)	(63%)
Total Revenue	\$1,707,525	\$1,710,541	\$1,429,980	(\$3,016)	\$277,545	\$3,732,922	(\$2,025,397)	(54%)
Salary and Benefits	\$4,368,564	\$4,718,623	\$4,587,908	(\$350,059)	(\$219,344)	\$4,944,872	(\$576,308)	(12%)
Services and Supplies	\$1,683,297	\$1,648,189	\$1,670,930	\$35,108	\$12,367	\$2,446,121	(\$762,824)	(31%)
Capital	\$8,795	\$0	\$0	\$8,795	\$8,795	\$0	\$8,795	-
Sub-total, Expenses	\$6,060,656	\$6,366,812	\$6,258,838	(\$306,156)	(\$198,182)	\$7,390,993	(\$1,330,337)	(18%)
Net Operating Results	(\$4,353,131)	(\$4,656,271)	(\$4,828,858)	\$303,140	\$475,727	(\$3,658,071)	(\$695,060)	(19%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: PRELIMINARY ACTUAL Results For the Month of October 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	\$0	\$5,000	\$5,000	(\$5,000)	(\$5,000)	\$158	(\$158)	(100%)
From Operations	\$302,209	\$438,937	\$354,537	(\$136,728)	(\$52,328)	\$722,565	(\$420,356)	(58%)
Total Revenue	\$302,209	\$443,937	\$359,537	(\$141,728)	(\$57,328)	\$722,723	(\$420,514)	(58%)
Salary and Benefits	\$1,469,565	\$1,645,570	\$1,519,434	(\$176,005)	(\$49,869)	\$1,167,305	\$302,260	26%
Services and Supplies	\$429,241	\$394,349	\$401,963	\$34,892	\$27,278	\$559,913	(\$130,672)	(23%)
Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Sub-total, Expenses	\$1,898,806	\$2,039,919	\$1,921,397	(\$141,113)	(\$22,591)	\$1,727,218	\$171,588	10%
Net Operating Results	(\$1,596,597)	(\$1,595,982)	(\$1,561,860)	(\$615)	(\$34,737)	(\$1,004,495)	(\$592,102)	(59%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
PRELIMINARY ACTUAL Results, Year-To-Date through October 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	511,351	817,983	295,126	(601,758)	247,500	669,998	282,554	(705,052)	247,500	788,335	313,642	(854,477)
Marketing & Public Information	1,552	71,487	10,282	(80,217)	1,375	83,758	17,428	(99,811)	1,375	80,034	22,428	(101,087)
Technology & Communications	0	25,283	137,349	(162,632)	0	0	140,254	(140,254)	0	25,873	133,320	(159,193)
Capital Equipment	0	0	8,795	(8,795)	0	0	0	0	0	0	0	0
CIP	0	34,507	140	(34,647)	0	35,421	640	(36,061)	0	33,231	640	(33,871)
Administration Total:	512,903	949,260	451,692	(888,049)	248,875	789,178	440,875	(981,178)	248,875	927,474	470,030	(1,148,629)
Parks, Maintenance & Open Space												
Building Maintenance	0	314,317	168,711	(483,028)	0	345,551	126,320	(471,871)	0	324,335	126,320	(450,655)
Park Operations	100,316	726,083	933,948	(1,559,715)	92,816	823,927	845,809	(1,576,920)	92,816	758,737	870,709	(1,536,630)
Parks and Facility Maintenance:	100,316	1,040,400	1,102,659	(2,042,743)	92,816	1,169,478	972,129	(2,048,791)	92,816	1,083,071	997,029	(1,987,284)
Community Services												
Camp Shelly	0	0	1,265	(1,265)	0	0	2,000	(2,000)	0	0	2,000	(2,000)
Extended Student Services	784,568	1,099,910	53,995	(369,337)	877,800	1,000,762	51,672	(174,634)	902,686	1,089,011	50,184	(236,509)
Senior Services	19,230	40,943	10,980	(32,693)	13,260	48,050	11,398	(46,188)	15,710	44,450	15,022	(43,762)
Preschool	0	19,245	39	(19,284)	161,750	127,723	5,400	28,627	0	23,773	0	(23,773)
Open Space	93,236	324,870	18,505	(250,139)	47,717	390,553	43,130	(385,966)	47,717	383,671	43,130	(379,084)
Community Outreach	0	215,088	359	(215,447)	0	225,815	5,150	(230,965)	0	231,145	2,150	(233,295)
Believes Program	0	3,676	0	(3,676)	14,194	47,627	0	(33,433)	0	0	0	0
Middle School Program	(148)	49,581	512	(50,241)	85,556	111,090	1,950	(27,484)	0	88,287	0	(88,287)
Community Services Total:	896,886	1,753,313	85,655	(942,082)	1,200,277	1,951,620	120,700	(872,043)	966,113	1,860,336	112,486	(1,006,709)
memo: Open Space	93,236	324,870	19,770	(251,404)	47,717	390,553	45,130	(387,966)	47,717	383,671	45,130	(381,084)
Recreation												
Classes, Camps & Events	2,277	0	1,785	492	3,000	0	4,000	(1,000)	3,500	0	1,000	2,500
Adult Sports & Fitness	566	5,963	0	(5,397)	11,847	28,421	2,700	(19,274)	0	29,740	0	(29,740)
Customer & Business Services	0	78,044	24,963	(103,007)	0	105,981	37,175	(143,156)	0	109,387	37,175	(146,562)
Facility Use & Rentals	6,980	42,213	243	(35,476)	19,496	103,682	1,000	(85,186)	9,946	85,204	0	(75,258)
Youth Sports & Fitness	41,611	26,536	8,502	6,573	12,600	21,397	14,450	(23,247)	17,600	20,241	1,650	(4,291)
Field & gym Rentals	69,048	52,985	865	15,198	85,300	76,965	16,200	(7,865)	54,800	50,052	14,300	(9,552)
Recreation Administration	1,395	218,430	0	(217,035)	8,330	214,169	800	(206,639)	8,330	213,559	800	(206,029)
Building Operations	0	141,834	4,798	(146,632)	0	163,619	15,660	(179,279)	0	137,971	13,960	(151,931)
Aquatics (incl unit 04 - MN)	75,543	59,586	10,930	5,027	28,000	94,113	22,500	(88,613)	28,000	70,872	22,500	(65,372)
Concessions	0	0	0	0	0	0	0	0	0	0	0	0
Recreation Total:	197,420	625,591	52,086	(480,257)	168,573	808,347	114,485	(754,259)	122,176	717,026	91,385	(686,235)
DISTRICT TOTALS	1,707,525	4,368,564	1,692,092	(4,353,131)	1,710,541	4,718,623	1,648,189	(4,656,271)	1,429,980	4,587,908	1,670,930	(4,828,858)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
PRELIMINARY ACTUAL Results For the Month of October 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	0	262,681	87,273	(349,954)	5,000	227,718	73,689	(296,406)	5,000	193,552	86,186	(274,737)
Marketing & Public Information	0	17,413	691	(18,104)	500	28,723	2,707	(30,930)	500	27,650	7,707	(34,857)
Technology & Communications	0	0	32,902	(32,902)	0	0	34,388	(34,388)	0	0	32,655	(32,655)
Capital Equipment	0	0	0	0	0	0	0	0	0	0	0	0
CIP	0	11,435	140	(11,575)	0	12,035	265	(12,300)	0	9,980	265	(10,245)
Administration Total:	0	291,529	121,006	(412,535)	5,500	268,475	111,049	(374,024)	5,500	231,182	126,812	(352,495)
Parks, Maintenance & Open Space												
Building Maintenance	0	106,124	38,681	(144,805)	0	118,881	31,415	(150,296)	0	106,559	31,415	(137,974)
Park Operations	19,720	236,464	234,075	(450,819)	23,204	282,139	178,807	(437,742)	23,204	250,325	190,057	(417,179)
Parks and Facility Maintenance Total:	19,720	342,588	272,756	(595,624)	23,204	401,020	210,222	(588,038)	23,204	356,885	221,472	(555,153)
Community Services												
Camp Shelly	0	0	343	(343)	0	0	600	(600)	0	0	600	(600)
Extended Student Services	202,255	395,838	13,334	(206,917)	256,200	345,241	14,243	(103,284)	265,550	389,348	13,243	(137,041)
Senior Services	4,115	12,780	3,933	(12,598)	6,240	18,343	4,800	(16,903)	4,140	14,867	3,400	(14,127)
Preschool	0	8,168	0	(8,168)	46,000	66,598	0	(20,598)	0	15,319	0	(15,319)
Open Space	13,667	101,828	4,755	(92,916)	9,819	110,779	9,370	(110,330)	9,819	106,151	9,370	(105,702)
Community Outreach	0	78,287	284	(78,571)	0	76,393	5,000	(81,393)	0	77,741	2,000	(79,741)
Believes Program	0	0	0	0	0	23,874	0	(23,874)	0	0	0	0
Middle School Program	0	29,548	128	(29,676)	18,000	39,556	550	(22,106)	0	69,064	0	(69,064)
Community Services Total:	220,037	626,449	22,777	(429,189)	336,259	680,785	34,563	(379,089)	279,509	672,490	28,613	(421,594)
memo: Open Space	13,667	101,828	5,098	(93,259)	9,819	110,779	9,970	(110,930)	9,819	106,151	9,970	(106,302)
Recreation												
Classes, Camps & Events	44	0	0	44	3,000	0	2,000	1,000	1,000	0	500	500
Adult Sports & Fitness	566	0	0	566	7,400	11,824	2,200	(6,624)	0	11,800	0	(11,800)
Customer & Business Services	0	34,707	5,629	(40,336)	0	36,466	11,950	(48,416)	0	47,921	11,950	(59,871)
Facility Use & Rentals	2,021	10,814	68	(8,861)	7,874	36,562	750	(29,438)	5,224	28,864	0	(23,640)
Youth Sports & Fitness	11,086	6,455	2,878	1,753	5,800	9,554	8,200	(11,954)	8,800	8,524	1,000	(724)
Field & gym Rentals	28,555	16,022	140	12,393	46,650	30,473	4,300	11,877	28,050	16,434	2,500	9,116
Recreation Administration	390	74,942	0	(74,552)	1,250	73,968	500	(73,218)	1,250	73,760	500	(73,010)
Building Operations	0	38,836	63	(38,899)	0	50,951	3,365	(54,316)	0	40,145	3,365	(43,510)
Aquatics (incl unit 04 - MN)	19,790	27,223	3,924	(11,357)	7,000	45,491	5,250	(43,741)	7,000	31,431	5,250	(29,681)
Concessions	0	0	0	0	0	0	0	0	0	0	0	0
Recreation Total:	62,452	208,999	12,702	(159,249)	78,974	295,289	38,515	(254,830)	51,324	258,878	25,065	(232,619)
DISTRICT TOTALS	302,209	1,469,565	429,241	(1,596,597)	443,937	1,645,570	394,349	(1,595,982)	359,537	1,519,434	401,963	(1,561,860)



Thank You