



APRC Budget Review FY 20

- *Considerable Budget impacts due to COVID-19 restrictions*
- *Projected Revenue loss of \$372,000 for Recreation*
- *Implemented cost saving actions*
 - *Re-evaluated all budget lines*
 - *Eliminated Park Patrol and Park Improvements*
 - *Layoffs (6 full time staff and all temporary employees)*
 - *No COLA for FY21*
 - *Furloughs*

APRC General Fund FY20 Operating Expenses

- Total Budget for expenses for FY20 was \$6,964,277. Actual expenses were \$6,407,902 (92.10%)
- under budget by \$557,857.

General Fund	Adopted Budget	YTD Expended	MTD Expended	ENCUMBRANCES	Balance	Percent Used
Administration Totals	\$ 1,289,198	\$ 1,276,446	\$ 142,598	\$ 12,798	\$ (46)	96.30%
Forestry Totals	\$ 488,025	\$ 481,257	\$ 37,574	\$ 4,505	\$ 31,339	93.90%
Operations Totals	\$ 2,778,753	\$ 2,493,071	\$ 163,916	\$ 6,619	\$ 296,563	89.60%
TOTAL PARKS DIVISION	\$ 4,555,976	\$ 4,250,774	\$ 344,088	\$ 23,922	\$ 327,857	93.30%
Recreation Admin Totals	\$ 442,621	\$ 368,554	\$ 16,173	\$ 15,153	\$ 63,914	85.50%
Recreation Programs Totals	\$ 619,908	\$ 537,701	\$ 14,710	\$ 2,961	\$ 80,246	87.10%
Community Center Totals	\$ 31,200	\$ 17,907	\$ 1,445	\$ 2,276	\$ 11,017	64.70%
Nature Center Totals	\$ 369,524	\$ 336,973	\$ 21,287	\$ 4,730	\$ 29,436	92.10%
TOTAL RECREATION DIVISION	\$ 1,463,253	\$ 1,261,136	\$ 53,615	\$ 25,119	\$ 184,612	87.90%
TOTAL SENIOR SERVICES DIVISION	\$ 345,500	\$ 317,639	\$ 28,507	\$ 2,734	\$ 25,645	92.60%
TOTAL GOLF	\$ 599,548	\$ 578,354	\$ 49,018	\$ 1,453	\$ 19,742	96.50%
GRAND TOTAL	\$ 6,964,277	\$ 6,407,902	\$ 475,228	\$ 53,227	\$ 557,857	92.10%

General Fund Revenue FY20

- Total General Fund Revenue for FY 20 was \$6,639,447 which is 92.6% of budget.
- The Recreation Division of APRC was budgeted to collect \$908,100 in revenue in FY 20.
- The projected loss of revenue due to COVID from was \$372,000.
- Recreation Revenue for FY 20 came in better than projected at \$617,844 (68.4%) which is a loss of \$290,186.
- The Golf Course was able to resume operations with restrictions and ended the year at 92.98% of the budgeted revenue.

Recreation Revenue	Budgeted Revenue	YTD Revenue	Remaining Revenue	Percent Collected
Calle Guanajuato	\$ 32,000	\$ -	\$ 32,000	0.00%
Facility Rentals	\$ 78,000	\$ 39,569	\$ 37,482	51.40%
Trail Maps	\$ -	\$ 130	\$ (130)	100.00%
Golf Course	\$ 301,500	\$ 280,336	\$ 21,164	92.98%
General Recreation	\$ 105,300	\$ 35,521	\$ 69,779	33.73%
Daniel Meyer Pool	\$ 99,000	\$ 59,252	\$ 39,748	59.85%
Ice Rink	\$ 142,500	\$ 134,159	\$ 8,341	94.15%
Recreation Event	\$ 55,000	\$ 8,112	\$ 46,888	14.70%
Nature Center	\$ 35,000	\$ 15,490	\$ 19,510	44.30%
Community Garden	\$ 3,800	\$ 4,473	\$ (673)	117.70%
Other Programs	\$ 25,000	\$ 7,418	\$ 18,532	28.60%
Miscellaneous Revenues	\$ 31,000	\$ 33,385	\$ 10,522	94.15%
TOTAL Recreation Revenue	\$ 908,100	\$ 617,844	\$ 290,186	68.04%

APRC General Fund

- The ending general fund balance for FY 20 was \$1,074,423. This fund balance is critical for revenue losses that will occur in FY 21.

General Fund

FY20

Total Revenue

\$6,639,448

Total Expenses

\$6,407,902

**Beginning Fund
Balance**

\$842,877

Fund Balance

\$1,074,423

CIP FUND - Food and Beverage Tax (F&B) Revenue

- For FY 19/20 F&B Tax was budgeted at \$756,900.
- At the May 13, 2020 Parks Commission meeting it was reported that due to COVID-19 it was projected that F&B would be \$462,655 (\$294,245 less than budgeted)
- The tax revenue for F&B came in higher than expected at \$664,577. This is \$200,000 more than the projected.
- F&B was budgeted \$756,000 for FY21 and the current projections from Finance is \$465,204. As of October 31, 2020, \$123,803 has been collected in F&B tax.

APRC General Fund Q1 FY21 Operating Expenses

The target percent of expenditures for October is 33.33%. We are trending under budget for at 26.9% for General Fund expenditures year to date.

General Fund	*Revised Budget	YTD Expended	MTD Expended	ENCUMBRANCES	Balance	Percent Used
Administration Totals	\$ 1,331,538	\$ 405,630	\$ 100,186	\$ 11,450	\$ 914,459	31.30%
Forestry Totals	\$ 533,438	\$ 141,332	\$ 34,027	\$ 4,430	\$ 387,675	27.30%
Operations Totals	\$ 3,125,860	\$ 784,081	\$ 186,483	\$ 147,449	\$ 2,194,330	29.80%
TOTAL PARKS DIVISION	\$ 4,990,836	\$ 1,331,043	\$ 320,696	\$ 163,330	\$ 3,496,464	29.94%
Recreation Admin Totals	\$ 529,186	\$ 88,470	\$ 21,379	\$ 22,704	\$ 418,012	21.00%
Recreation Programs Totals	\$ 718,750	\$ 59,919	\$ 13,320	\$ 3,131	\$ 655,701	8.80%
Community Center Totals	\$ 44,493	\$ 6,494	\$ 604	\$ 8,431	\$ 29,568	33.50%
Nature Center Totals	\$ 412,033	\$ 82,709	\$ 17,783	\$ 8,051	\$ 321,273	22.00%
TOTAL RECREATION DIVISION	\$ 1,704,462	\$ 237,592	\$ 53,085	\$ 42,317	\$ 1,424,553	22.03%
TOTAL SENIOR SERVICES DIVISION	\$ 383,059	\$ 107,616	\$ 25,241	\$ 8,934	\$ 266,508	30.40%
TOTAL GOLF	\$ 617,497	\$ 180,025	\$ 45,310	\$ 1,597	\$ 435,876	29.40%
GRAND TOTAL	\$ 7,084,770	\$ 1,856,275	\$ 444,333	\$ 216,177	\$ 5,623,401	26.90%

General Fund Revenue FY21

- Total General Fund Revenue for FY21 as of October 31, 2020 are currently 16.4% of budget at \$1,209,118
- Recreation Revenue is currently at 15.68% of budget.

Recreation Revenue	Budgeted Revenue	Revised Budgeted Revenue	YTD Revenue	Remaining Revenue	Percent Collected
Calle Guanajuato	\$ 32,000	\$ 64,000	\$ -	\$ 64,000	0.00%
Facility Rentals	\$ 78,000	\$ 115,482	\$ 3,705	\$ 111,777	4.75%
Trail Maps	\$ -	\$ (130)	\$ 130	\$ (130)	0.00%
Golf Course	\$ 317,375	\$ 338,539	\$ 157,077	\$ 181,462	49.49%
General Recreation	\$ 105,300	\$ 175,079	\$ 1,498	\$ 173,581	1.42%
Daniel Meyer Pool	\$ 99,000	\$ 138,752	\$ -	\$ 151,247	0.00%
Ice Rink	\$ 143,000	\$ 151,247	\$ -	\$ 151,247	0.00%
Recreation Event	\$ 55,000	\$ 101,888	\$ 180	\$ 101,708	20.00%
Nature Center	\$ 35,000	\$ 54,510	\$ 2,175	\$ 52,335	4.00%
Community Garden	\$ 3,800	\$ 3,128	\$ -	\$ 3,128	0.00%
Other Programs	\$ 25,000	\$ 43,532	\$ 1,656	\$ 41,876	3.80%
Miscellaneous Revenues	\$ 31,000	\$ 28,615	\$ 24,173	\$ 4,442	84.50%
TOTAL Recreation Revenue	\$ 924,475	\$ 1,214,641	\$ 190,594	\$ 1,024,177	15.68%

APRC General Fund

- Staff is monitoring expenditures and revenue closely to ensure we are meeting monthly budget targets and COVID budget projections.

FY21 Projections

Staff is projecting the loss for recreation revenue for FY21 will be \$452,980. Net expenses reductions from cost saving measures mentioned above are projected at \$539,318.

General Fund

FY21

Total Revenue

\$1,209,118

Total Expenses

\$1,856,275

Beginning Fund Balance

\$1,074,423

Fund Balance

\$427,265