

# Livermore Area Recreation and Park District Staff Report

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TO: Chair Pierpont and Finance Committee

FROM: Mathew Fuzie, General Manager

PREPARED BY: Jeffrey Schneider, Business Services Manager  
Julie Dreher, Finance Officer

DATE: May 15, 2023

SUBJECT: **Preview - Fiscal Year 2023-24 Operating and CIP Budgets**

Personnel Committee: Reviewed Salary and Benefit Budget Assumptions – February 7, 2023  
Facilities Committee: Reviewed CIP Budget - May 4, 2023

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This is an informational report to provide the Finance Committee with a preview of what staff will be reviewing with the entire Board of Directors at its May 31<sup>st</sup> Budget Workshop.

Included in this report are the following:

1. A view of the General Fund and Reserves for FY23-24
2. Notes and Assumptions for FY23-24 Operating Budget
3. Summary Financial Schedules: Operating Budget for FY23-24
4. Capital Improvement Program (CIP) and Operating Capital plans (aka “Major and Minor projects);

BACKGROUND: The District’s Budget Policy FIN-07-2078, as revised June 12, 2019, calls for the Board of Directors’ approval of its Final Operating and CIP Budgets by June 30<sup>th</sup>. Toward that end, staff plan to conduct its annual Board Budget Workshop on May 31<sup>st</sup> and then come to the Board at its June 14<sup>th</sup> meeting with a formal recommendation to approve staff’s Operating and CIP plans for FY23-24.

A view of the General Fund and Reserves for FY23-24

**Livermore Area Recreation and Park District  
Reserves Trend through June, 2024**

	Balance as of 6/30/22 (audited)	Adds/(Uses) of Funds to date in FY22-23	Balance as of 2/28/23	Adds/(Uses) of Funds Proposed for Balance of FY22-23	Projected Balance as of 6/30/23	Adds/(Uses) of Funds in FY23-24	Projected Balance as of 6/30/24
<b>Restricted</b>							
Buckley Trust (Ravenswood)	\$294,846		\$296,412	\$5,035	\$301,447	\$13,848	\$315,296
Ponderosa Homes (Ida Holm)	\$30,000		\$30,074	\$568	\$30,643	(\$30,643)	\$0
Signature Homes (Bill Clark Park)	\$82,800		\$83,006	\$1,568	\$84,574	(\$84,574)	\$0
Schurman Trust (Senior Services)		\$40,000	\$40,099	\$758	\$40,857	\$1,877	\$42,734
<b>Total, Restricted Funds</b>	<b>\$407,646</b>	<b>\$40,000</b>	<b>\$449,591</b>	<b>\$7,929</b>	<b>\$457,520</b>	<b>(\$99,491)</b>	<b>\$358,029</b>
				(interest)			
<b>Committed Funds</b>							
Annual Debt Service - POBs	\$800,000	\$0	\$800,000	\$0	\$800,000	\$0	\$800,000
Annual Debt Service - PG&E OBF	\$158,000	\$0	\$158,000	\$0	\$158,000	\$0	\$158,000
<b>Total, Debt Service</b>	<b>\$958,000</b>	<b>\$0</b>	<b>\$958,000</b>	<b>\$0</b>	<b>\$958,000</b>	<b>\$0</b>	<b>\$958,000</b>
<b>Deferred Maintenance</b>	<b>\$1,132,000</b>	<b>\$0</b>	<b>\$1,132,000</b>	<b>\$500,000</b>	<b>\$1,632,000</b>	<b>(\$500,000)</b>	<b>\$1,132,000</b>
<b>Assigned Reserves</b>							
Budget Contingency	\$1,500,000	\$0	\$1,500,000	\$758,124	\$2,258,124	\$424,468	\$2,682,592
<b>Total, Assigned Reserves</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$758,124</b>	<b>\$2,258,124</b>	<b>\$424,468</b>	<b>\$2,682,592</b>
<b>TOTAL Reserves</b>	<b>\$3,997,646</b>	<b>\$40,000</b>	<b>\$4,039,591</b>	<b>\$1,266,053</b>	<b>\$5,305,644</b>	<b>(\$175,022)</b>	<b>\$5,130,622</b>
<b>Impact of Operating Results (Net Operating Contribution)</b>							
FY21-22 - Audited Results		\$1,969,798					
Projected FY22-23 - Operating Results (Final FY22-23		\$1,190,848					
Preliminary FY23-24 - Operating Results						\$424,468	
<b>Use of General Fund for CIP</b>							\$0
<b>NET Increase/(Decrease) to General Fund</b>		<b>\$1,258,124</b>				<b>\$424,468</b>	
Proposed add to Deferred Maintenance Reserve Fund		\$500,000				\$0	
Proposed add to Operating Reserve Fund		\$758,124				\$424,468	

## Notes and Assumptions for FY23-24 Operating Budget

1. The Operating Budget that is proposed for FY23-24 reflects total Revenue of \$24.1 million and Net Operating Result of \$424k.

### 2. Revenue:

- a. Property and Related Taxes are projected to reach \$13.8million in FY23-24 (57% of total revenues), up 5% relative to FY22-23 (the County Assessor's office projects 5.6%).
- b. Parcel Taxes will amount to \$1.7million (7% of total revenues), up 2% versus the prior year (the maximum increase allowed by the legislation that established this revenue source, which is intended for Park and Facility maintenance).
- c. Revenue from Operations will increase by 11%, reaching \$8.6 million in FY23-24 and will account for 36% of total revenues.
  - i. ESS will lead the way, reaching \$3.6million in FY23-24 (up \$416k, or 13% versus the prior year);
    1. Included in the ESS plan is a full year of operation at Altamont Creek (which opened in January, 2023) and the return to operation of the Rancho Las Positas location in August, 2023).
- d. A one-time "revenue" event is reflected in the Parks group of \$498k for the sale of 23 existing vehicles, completing the migration from owned to leased vehicles (with partner Enterprise Fleet Management).
- e. Capitalizing on the upturn in interest rates, staff project \$391k in interest income in FY23-24, an increase of \$134k or 52% vs prior year.
- f. The Manager of Community Services and her team have generated a Master Fee Schedule that outlines current and anticipated pricing and have reviewed this document with the Program Committee.

### 3. Operating Expenses:

- a. **Salaries and Benefit Costs:** See Attachment A for a view of key cost parameters (COLA, workers' compensation rates, ACERA rates, etc.)
  - i. The 3% COLA that is proposed for July, 2023 will cost \$336k
  - ii. Step increases will be centered around January, 2024 following our post-COVID reintroduction of steps effective January, 2022.
  - iii. ACERA rates are changing only modestly despite the relatively poor investment performance realized through December, 2022 as these losses will be amortized over a five year period (staff have requested a forward looking view of the District's contribution rates from ACERA's actuaries that will consider these amortized losses vis-à-vis the current surplus of \$829k).
  - iv. The Parks unit converted 8 temporary staff to Regular employees in mid-March, 2023, resulting in the transfer of professional services expense to salary and benefits. A full year of this change in FY23-24 adds \$458k to the salary and benefits line vs FY22-23, when only 3.5 months reflected this change.

- v. Additions to staff are reflected in Administration (Financial Analyst – May23) and Open Space (Natural Resources Tech – Apr23), adding a total of \$200k versus the prior year, and there are several roles that are planned to be filled in other areas (Rec Coord, etc..).
- vi. In Youth Services, full staffing is assumed, while in FY22-23 open positions have been back-filled by administrative staff in several cases.

**b. Services and Supplies Expense:**

- i. Administrative Services expenses will grow by 5% vs the prior year, but several things are of note:
  1. FY22-23 includes \$200k for election fees that are not required in FY23-24;
  2. The deployment of a new learning management system (LMS), \$15k implementation and \$15k annual subscription) will allow for a robust training environment (role-specific learning paths, District-wide tracking of mandatory training such as mandated reporter, etc..).
  3. A new Budgeting tool is planned as well – to move us from an excel-based process (\$15k implementation and \$20k annual subscription).
  4. A compensation study will be conducted in FY23-24 at ~\$45k.
  5. Insurance costs are estimated to grow 15% and will reach \$732k in FY23-24.

- ii. Parks and Facilities Maintenance:

1. Water Expense – \$1.7million, up 5% versus prior year. Usage was projected prior to the prolonged rain season recently experienced, so while there may be some opportunity here, staff have elected to remain cautious and have reflected prior years’ experience in terms of volume. Pricing is assumed to grow by 4% in April ’23 and again in April ’24 based on input available only from Cal Water.
2. Gas and Electricity Expense - \$708k, up 23% vs prior year. The following table outlines FY23-24 assumptions that are based on several review sessions with PG&E:

**1%** Annual increases in volume (applied to prior year actuals by month) beginning as of Jan'23

Price increases to blended costs (generation and transportation) per PG&E (1/18/23):

Electricity:	3.3%	3.7%	5.7%
	Jan'23	Mar'23	Jun'23

Gas:	(3.2%)	(0.4%)	28.5%
	Jan'23	Aug'23	Sep'23

**10%** Price increases assumed beyond what is currently available from PG&E (assumed in Jan'24)

3. Vehicle Lease expense: will increase by 57% to \$241k in FY23-24. Staff are completing an agreement with Enterprise Fleet Management for the sale of 23 existing vehicles while adding 2 new vehicles to the Parks fleet, completing the migration from owned to leased vehicles (with partner Enterprise Fleet Management). 22 Vehicle leases will commence in January '24 and 3 new leases will commence in May '24.

**c. Operating Capital, or “Minor Projects”:**

- i. With the recent adoption of new criteria for identifying capital and deferred maintenance spend as CIP vs Operating Capital (see CIP section, below), there is a shift of expense from CIP to Operating Expense, while there is no associated change to funding assumptions (eg, other things being equal, the General Fund is not impacted – this is a reporting construct).
- ii. The schedule below outlines the Operating Capital expense (\$475k) that is reflected in the FY23-24 Operating Budget for the General Fund, with an additional \$160k for projects that will be funded by AB1600 fees:
  1. Note that the FY22-23 Fcst (“Forecast”) column reflects an updated view of Operating Capital expense that is not consistent with the “Final” Budget for FY22-23 that was recently approved by the Board. For one, it reflects the newly adopted definition of Operating Capital. Two, it reflects actual activity beyond that of the Budget (staff are confident that the overall FY22-23 Budget result will be achieved despite the spending variance associated with Operating Capital).

## Operating Capital Projections: FY22-23 through FY23-24

(actual results through March, 2023)

	FY22-23 Fcst	FY23-24 Prelim Budget	FY24-25	
<b>AB1600</b>				
(1) Shade Structures/Various Parks	\$60,000	\$60,000	\$60,000	
Bill Payne Sports Fields (2) - reducing size of infield	\$0	\$100,000	\$0	
(1) Mocho Community Garden	\$90,000	\$0	\$0	
<b>Sub-total, AB1600 Operating Capital</b>	<b>\$150,000</b>	<b>\$160,000</b>	<b>\$60,000</b>	
<b>General Fund</b>				
Board Room Equipment	\$10,559	\$0	\$0	actuals through March - unplanned
Potable Generator System	\$60,705	\$0	\$0	actuals through March - IN Budget (funded by County)
Riding Lawnmower	\$6,063	\$0	\$0	actuals through March unplanned
(1) Trevarno HVAC	\$35,341	\$0	\$0	< offset - was in CIP
Mower	\$15,970	\$0	\$0	actuals through March unplanned
Pool Covers	\$30,608	\$0	\$0	actuals through March unplanned
Mower	\$78,648	\$0	\$0	actuals through March unplanned
Pool Vacuum	\$10,036	\$0	\$0	actuals through March unplanned
Handfed Chippers	\$78,575	\$0	\$0	actuals through March unplanned
Shade Structure - RLCC café plaza	\$13,290	\$0	\$0	
(1) Roof at Trevarno (now slated for FY24-25 - total Tear-off)	\$0	\$0	\$65,000	< offset - was in CIP
(1) ESS Buildings - remodel (2 buildings interior mostly - ADA)	\$0	\$200,000	\$0	< offset - was in CIP but only at \$100k
(1) Aquatics Score Board	\$92,000	\$0	\$0	< offset - was in CIP
(1) Cresta Blanca Floor	\$0	\$95,000	\$0	< offset - was in CIP
Christensen roof	\$0	\$30,000	\$0	< was in Prelim FY23-24 Maintenance budget
Aerator for Sports Field Maintenance	\$18,000	\$0	\$0	
Smithco Infield Grooming Machine	\$25,000	\$0	\$0	
Robertson Park Field 3 - natural turf replacement	\$0	\$150,000	\$0	< net new for FY23-24
	\$0	\$0	\$0	
	\$0	\$0	\$0	
<b>Sub-total, General Fund Operating Capital</b>	<b>\$474,794</b>	<b>\$475,000</b>	<b>\$65,000</b>	
<b>TOTAL OPERATING CAPITAL</b>	<b>\$624,794</b>	<b>\$635,000</b>	<b>\$125,000</b>	

(1) Included in Final CIP Budget for FY22-23+; now in Operating Capital given the criteria for CIP vs Operating Capital established March, 2023

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Summary View: FY23-24 Preliminary Budget**

	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>	<b>FY21-22</b>	<b>FY22-23</b>	<b>FY23-24</b>	<b>Increase/(Decrease)</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>FINAL BUDGET</b>	<b>PRELIMINARY BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Revenue</b>								
Taxes	\$12,109,084	\$12,887,481	\$13,242,722	\$13,855,920	\$14,835,112	\$15,489,000	\$653,889	4%
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	-
From Operations	10,459,970	7,285,085	4,214,530	6,645,867	7,718,351	8,603,520	\$885,169	11%
<b>Total Revenue</b>	<b>\$22,569,054</b>	<b>\$20,172,566</b>	<b>\$17,457,252</b>	<b>\$21,725,247</b>	<b>\$22,553,463</b>	<b>\$24,092,520</b>	<b>\$1,539,058</b>	<b>7%</b>
<b>Salary and Benefits</b>	\$14,733,868	\$14,947,217	\$11,848,622	\$11,859,789	\$13,026,450	\$14,717,205	<b>1,690,755</b>	<b>13%</b>
<b>Services and Supplies</b>	\$6,210,830	\$6,420,868	\$5,300,010	\$7,047,121	\$8,251,530	\$8,475,847	<b>224,316</b>	<b>3%</b>
<b>Capital</b>	\$318,780	\$39,128	\$8,795	\$20,328	\$84,634	\$475,000	<b>390,366</b>	<b>461%</b>
<b>Sub-total, Expenses</b>	<b>\$21,263,478</b>	<b>\$21,407,213</b>	<b>\$17,157,426</b>	<b>\$18,927,238</b>	<b>\$21,362,615</b>	<b>\$23,668,052</b>	<b>\$2,305,437</b>	<b>11%</b>
<b>Net Operating Results</b>	<b>\$1,305,576</b>	<b>(\$1,234,647)</b>	<b>\$299,826</b>	<b>\$2,798,009</b>	<b>\$1,190,848</b>	<b>\$424,468</b>	<b>(\$766,379)</b>	<b>(64%)</b>

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Revenue View by Unit: FY23-24 Preliminary Budget**

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	PRELIMINARY BUDGET	\$	%
<b>Tax Revenue</b>								
Property Taxes	\$10,023,720	\$10,730,942	\$11,177,134	\$11,749,041	\$12,696,452	\$13,322,000	\$625,548	5%
Parcel Taxes	\$1,548,789	\$1,585,718	\$1,616,370	\$1,628,047	\$1,668,777	\$1,702,000	\$33,223	2%
Other Taxes	\$536,575	\$570,820	\$449,218	\$478,832	\$469,883	\$465,000	(\$4,883)	(1%)
<b>Total Tax Revenues</b>	<b>\$12,109,084</b>	<b>\$12,887,481</b>	<b>\$13,242,722</b>	<b>\$13,855,920</b>	<b>\$14,835,112</b>	<b>\$15,489,000</b>	<b>\$653,888</b>	<b>4%</b>
<i>% of total</i>	<i>54%</i>	<i>64%</i>	<i>76%</i>	<i>64%</i>	<i>66%</i>	<i>64%</i>		
<b>Other Funding Sources</b>								
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	-
<b>Total CA Covid Relief</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,223,460</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>6%</i>	<i>0%</i>	<i>0%</i>		
<b>Earned Income</b>								
Interest Income	\$0	\$0	\$42,659	\$45,532	\$256,826	\$391,032	\$134,205	52%
Other Business Services	\$13,196	\$9,037	\$2,713	\$6,736	\$7,199	\$0	(\$7,199)	(100%)
Marketing and Public Info	\$9,225	\$11,889	\$1,552	\$0	\$0	\$0	0	-
Business Services	\$28,259	\$15,238	\$9,243	\$14,705	\$14,195	\$14,300	\$105	1%
Concessions	\$56,067	\$30,971	\$0	\$12,255	\$34,382	\$42,025	\$7,643	22%
<b>Business Services</b>	<b>\$106,747</b>	<b>\$67,135</b>	<b>\$56,167</b>	<b>\$79,228</b>	<b>\$312,602</b>	<b>\$447,356</b>	<b>\$134,754</b>	<b>43%</b>
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>1%</i>	<i>2%</i>		
Camp Shelly	\$75,411	\$20,224	\$4,399	\$76,126	\$85,455	\$70,000	(\$15,455)	(18%)
Extended Student Svcs (ESS)	\$5,141,361	\$4,015,338	\$2,370,782	\$3,140,191	\$3,179,627	\$3,595,172	\$415,545	13%
Senior Svcs and Volunteers	\$204,192	\$139,400	\$65,502	\$113,619	\$185,810	\$136,930	(\$48,880)	(26%)
Preschool	\$445,514	\$314,639	\$41,998	\$153,030	\$301,725	\$298,800	(\$2,925)	(1%)
Open Space	\$541,373	\$414,549	\$527,482	\$596,659	\$570,248	\$568,680	(\$1,568)	(0%)
ASES Program	\$136,128	\$148,586	\$0	\$134,035	\$545,900	\$550,140	\$4,240	1%
Middle School Program	\$623,033	\$487,603	(\$295)	\$28,238	\$0	\$0	\$0	-
<b>Community Services</b>	<b>\$7,167,012</b>	<b>\$5,540,338</b>	<b>\$3,009,868</b>	<b>\$4,241,899</b>	<b>\$4,868,765</b>	<b>\$5,219,722</b>	<b>\$350,957</b>	<b>7%</b>
<i>% of total</i>	<i>32%</i>	<i>27%</i>	<i>17%</i>	<i>20%</i>	<i>22%</i>	<i>22%</i>		
Recreation Classes	\$516,021	\$62,811	\$39,523	\$167,564	\$260,382	\$209,500	(\$50,882)	(20%)
Adult Sports and Fitness	\$140,876	\$72,557	\$1,157	\$60,570	\$70,949	\$66,050	(\$4,899)	(7%)
Facility Use & Rentals	\$889,652	\$425,985	\$44,938	\$349,056	\$365,968	\$358,157	(\$7,811)	(2%)
Youth Sports and Fitness	\$191,833	\$126,859	\$162,163	\$451,982	\$562,043	\$550,900	(\$11,143)	(2%)
Field and Gym Rentals	\$498,537	\$389,543	\$265,577	\$508,098	\$555,136	\$554,650	(\$486)	(0%)
Aquatics	\$516,328	\$262,456	\$281,812	\$427,784	\$481,779	\$522,900	\$41,122	9%
<b>Recreation</b>	<b>\$2,753,247</b>	<b>\$1,340,212</b>	<b>\$795,171</b>	<b>\$1,965,054</b>	<b>\$2,296,256</b>	<b>\$2,262,157</b>	<b>(\$34,099)</b>	<b>(1%)</b>
<i>% of total</i>	<i>12%</i>	<i>7%</i>	<i>5%</i>	<i>9%</i>	<i>10%</i>	<i>9%</i>		
<b>Facility Maintenance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,699</b>	<b>\$0</b>	<b>(\$63,699)</b>	<b>(100%)</b>
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>		
<b>Park Operations</b>	<b>\$432,964</b>	<b>\$337,400</b>	<b>\$353,323</b>	<b>\$359,687</b>	<b>\$177,029</b>	<b>\$674,285</b>	<b>\$497,256</b>	<b>281%</b>
<i>% of total</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>1%</i>	<i>3%</i>		
<b>Total Earned Income</b>	<b>\$10,459,970</b>	<b>\$7,285,085</b>	<b>\$4,214,530</b>	<b>\$6,645,867</b>	<b>\$7,718,351</b>	<b>\$8,603,520</b>	<b>\$948,868</b>	<b>12%</b>
<i>% of total</i>	<i>46%</i>	<i>36%</i>	<i>24%</i>	<i>31%</i>	<i>34%</i>	<i>36%</i>		
<b>Total General Fund Revenue</b>	<b>\$22,569,054</b>	<b>\$20,172,566</b>	<b>\$17,457,252</b>	<b>\$21,725,247</b>	<b>\$22,553,463</b>	<b>\$24,092,520</b>	<b>\$1,602,757</b>	<b>7%</b>



**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Salaries and Benefits View by Unit: FY23-24 Preliminary Budget**

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	PRELIMINARY BUDGET	\$	%
Administration	\$1,680,884	\$2,330,721	\$2,209,588	\$1,690,824	\$1,862,873	\$2,121,077	\$258,204	14%
Marketing and Public Info	\$119,961	\$218,803	\$71,492	\$0	\$0	\$0	0	-
Technology and Communications	\$101,923	\$94,861	\$25,315	\$0	\$0	\$0	0	-
Customer and Business Services	\$459,893	\$307,731	\$149,831	\$160,948	\$238,134	\$272,043	33,909	14%
Capital Equipment (excl CIP)		\$0	\$0	\$0	\$0	\$0	0	-
Concessions	\$35,179	\$13,494	\$0	\$2,213	\$16,544	\$22,778	6,234	38%
<b>Administration</b>	<b>\$2,397,840</b>	<b>\$2,965,609</b>	<b>\$2,456,225</b>	<b>\$1,853,985</b>	<b>\$2,117,551</b>	<b>\$2,415,899</b>	<b>\$298,347</b>	<b>14%</b>
<i>% of total</i>	<i>16%</i>	<i>20%</i>	<i>21%</i>	<i>16%</i>	<i>16%</i>	<i>16%</i>		
Camp Shelly	\$28,289	\$43,925	\$4,482	\$20,597	\$14,633	\$24,907	\$10,275	70%
Extended Student Svcs (ESS)	\$4,204,973	\$4,144,190	\$3,230,401	\$3,192,780	\$2,727,520	\$2,968,412	240,892	9%
Senior Svcs and Volunteers	\$325,691	\$167,677	\$116,943	\$139,811	\$169,824	\$188,205	18,381	11%
Preschool	\$422,919	\$327,410	\$50,598	\$133,468	\$238,607	\$247,806	9,200	4%
Open Space	\$1,149,578	\$944,022	\$904,156	\$989,421	\$1,092,872	\$1,220,596	127,724	12%
Community Outreach	\$0	\$171,210	\$671,778	\$656,682	\$707,802	\$776,818	69,016	10%
ASES Program	\$135,736	\$153,006	\$3,676	\$132,274	\$537,798	\$550,143	12,345	2%
Middle School Program	\$503,832	\$509,465	\$49,587	\$0	\$0	\$0	0	-
<b>Community Services</b>	<b>\$6,771,018</b>	<b>\$6,460,905</b>	<b>\$5,031,620</b>	<b>\$5,265,034</b>	<b>\$5,489,055</b>	<b>\$5,976,887</b>	<b>\$487,832</b>	<b>9%</b>
<i>% of total</i>	<i>46%</i>	<i>43%</i>	<i>42%</i>	<i>44%</i>	<i>42%</i>	<i>41%</i>		
Recreation Classes	\$79,549	\$2,996	\$0	\$0	\$0	\$0	0	-
Adult Sports and Fitness	\$45,984	\$47,147	\$11,221	\$16,542	\$14,490	\$17,517	3,027	21%
Facility Use & Rentals	\$391,356	\$205,585	\$42,256	\$105,816	\$203,501	\$253,558	50,058	25%
Youth Sports and Fitness	\$125,395	\$110,632	\$70,014	\$160,343	\$165,491	\$215,870	50,379	30%
Field and Gym Rentals	\$222,655	\$212,499	\$131,454	\$205,998	\$311,788	\$417,370	105,582	34%
Recreation Administration	\$0	\$514,747	\$651,991	\$507,812	\$286,867	\$311,231	24,364	8%
Building Operations	\$541,826	\$583,914	\$352,945	\$440,967	\$465,807	\$485,537	19,731	4%
Aquatics	\$1,088,951	\$541,834	\$194,368	\$417,351	\$803,214	\$814,219	11,004	1%
<b>Recreation</b>	<b>\$2,495,716</b>	<b>\$2,219,354</b>	<b>\$1,454,248</b>	<b>\$1,854,830</b>	<b>\$2,251,158</b>	<b>\$2,515,302</b>	<b>\$264,144</b>	<b>12%</b>
<i>% of total</i>	<i>17%</i>	<i>15%</i>	<i>12%</i>	<i>16%</i>	<i>17%</i>	<i>17%</i>		
Building Maintenance	542,858	945,645	896,043	900,451	942,711	998,254	55,543	6%
Park Operations	2,526,436	2,355,704	2,010,485	1,985,489	2,225,975	2,810,864	584,890	26%
<b>Parks and Facilities Maintenance</b>	<b>\$3,069,294</b>	<b>\$3,301,349</b>	<b>\$2,906,528</b>	<b>\$2,885,940</b>	<b>\$3,168,685</b>	<b>\$3,809,118</b>	<b>\$640,432</b>	<b>20%</b>
<i>% of total</i>	<i>21%</i>	<i>22%</i>	<i>25%</i>	<i>24%</i>	<i>24%</i>	<i>26%</i>		
<b>TOTAL Salaries and Benefits Expense</b>	<b>\$14,733,868</b>	<b>\$14,947,217</b>	<b>\$11,848,622</b>	<b>\$11,859,789</b>	<b>\$13,026,450</b>	<b>\$14,717,205</b>	<b>\$1,690,755</b>	<b>13%</b>

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)**  
**Services and Supplies View by Unit: FY23-24 Preliminary Budget**

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	PRELIMINARY BUDGET	\$	%
Administration	\$926,128	\$1,299,863	\$1,608,403	\$2,036,511	\$2,321,599	\$2,435,008	\$113,409	5%
Marketing and Public Info	\$142,140	\$148,241	\$13,393	\$4,557	\$0	\$0	0	-
Technology and Communications	\$250,139	\$410,910	\$445,567	\$517,119	\$609,276	\$607,600	(1,676)	(0%)
Customer and Business Services	\$201,372	\$140,661	\$98,895	\$158,757	\$137,817	\$142,066	4,249	3%
Concessions	\$21,001	\$9,135	\$0	\$18,651	\$14,764	\$18,779	4,015	27%
<b>Administration</b>	<b>\$1,540,780</b>	<b>\$2,008,810</b>	<b>\$2,166,258</b>	<b>\$2,735,596</b>	<b>\$3,083,456</b>	<b>\$3,203,453</b>	<b>\$119,997</b>	<b>4%</b>
<i>% of total</i>	24%	31%	41%	39%	37%	36%		
Camp Shelly	\$11,963	\$19,411	\$7,947	\$14,518	17,088	18,527	1,439	8%
Extended Student Svcs (ESS)	\$332,483	\$323,798	\$167,627	\$187,927	175,263	192,948	17,685	10%
Senior Svcs and Volunteers	\$135,384	\$101,544	\$38,215	\$69,020	93,335	76,520	(16,815)	(18%)
Preschool	\$26,856	\$10,307	\$140	\$6,837	7,251	9,550	2,299	32%
Open Space	\$91,357	\$83,135	\$90,907	\$80,804	76,458	82,450	5,992	8%
Community Outreach	\$0	\$3,031	\$2,722	\$15,481	41,486	39,166	(2,320)	(6%)
ASES Program	\$0	\$0	\$0	\$1,762	10,869	0	(10,869)	(100%)
Middle School Program	\$27,304	\$23,516	\$1,488	\$1,404	0	0	0	-
<b>Community Services</b>	<b>\$625,347</b>	<b>\$564,742</b>	<b>\$309,046</b>	<b>\$377,754</b>	<b>\$421,750</b>	<b>\$419,161</b>	<b>(\$2,589)</b>	<b>(1%)</b>
<i>% of total</i>	10%	9%	6%	5%	5%	5%		
Recreation Classes	\$273,760	\$88,685	\$23,543	\$101,711	\$144,667	\$121,410	(23,257)	(16%)
Adult Sports and Fitness	\$60,426	\$46,543	\$845	\$19,894	\$31,229	\$19,200	(12,029)	(39%)
Facility Use & Rentals	\$159,868	\$70,959	\$1,711	\$16,275	\$26,597	\$23,370	(3,227)	(12%)
Youth Sports and Fitness	\$52,778	\$84,575	\$43,938	\$117,995	\$150,184	\$126,300	(23,884)	(16%)
Field and Gym Rentals	\$37,767	\$49,747	\$5,785	\$21,324	\$26,076	\$27,165	1,089	4%
Recreation Administration	\$0	\$3,159	\$24	\$1,531	\$1,507	\$0	(1,507)	(100%)
Building Operations	\$137,063	\$92,135	\$13,804	\$78,475	\$144,856	\$159,720	14,864	10%
Aquatics	\$133,589	\$103,536	\$39,945	\$81,731	\$113,087	\$96,750	(16,337)	(14%)
<b>Recreation</b>	<b>\$855,251</b>	<b>\$539,339</b>	<b>\$129,596</b>	<b>\$438,935</b>	<b>\$638,202</b>	<b>\$573,915</b>	<b>(\$64,287)</b>	<b>(10%)</b>
<i>% of total</i>	13%	8%	2%	6%	8%	6%		
Building Maintenance	\$784,618	\$665,429	\$502,651	\$695,408	942,042	1,126,609	184,567	20%
Park Operations	\$2,404,834	\$2,609,198	\$2,192,459	\$2,799,428	3,166,080	3,152,708	(13,372)	(0%)
<b>Parks and Facilities Maintenance</b>	<b>\$3,189,452</b>	<b>\$3,274,627</b>	<b>\$2,695,111</b>	<b>\$3,494,836</b>	<b>\$4,108,122</b>	<b>\$4,279,317</b>	<b>\$171,195</b>	<b>4%</b>
<i>% of total</i>	49%	51%	51%	49%	49%	48%		
<b>Sub-total, Services &amp; Supplies Expense</b>	<b>\$6,210,830</b>	<b>\$6,387,519</b>	<b>\$5,300,010</b>	<b>\$7,047,121</b>	<b>\$8,251,530</b>	<b>\$8,475,846</b>	<b>\$224,316</b>	<b>3%</b>
Operating Capital	\$318,780	\$39,128	\$8,795	\$20,328	\$84,634	\$475,000	390,366	461%
<b>TOTAL Operating Expense</b>	<b>\$6,529,610</b>	<b>\$6,426,647</b>	<b>\$5,308,805</b>	<b>\$7,067,449</b>	<b>\$8,336,165</b>	<b>\$8,950,846</b>	<b>\$224,316</b>	<b>3%</b>

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Net Operating Contribution (Revenue less Sal/Ben less Svcs and Supplies)**

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	PRELIM BUDGET	\$	%
Administration	\$9,502,072	\$9,256,897	\$9,467,391	\$11,397,577	\$10,907,466	\$11,323,946	\$416,481	4%
Marketing and Public Info	(\$252,876)	(\$355,155)	(\$83,333)	(\$4,557)	\$0	\$0	0	-
Technology and Communications	(\$352,062)	(\$505,771)	(\$470,881)	(\$517,119)	(\$609,276)	(\$607,600)	1,676	0%
Customer and Business Services	(\$619,810)	(\$424,118)	(\$236,770)	(\$298,264)	(\$354,557)	(\$399,809)	(45,252)	(13%)
Concessions	(\$113)	\$8,342	\$0	(\$8,610)	\$3,073	\$467	(2,606)	(85%)
<b>Administration</b>	<b>\$8,277,211</b>	<b>\$7,980,196</b>	<b>\$8,676,406</b>	<b>\$10,569,026</b>	<b>\$9,946,706</b>	<b>\$10,317,005</b>	<b>\$370,299</b>	<b>4%</b>
Camp Shelly	\$35,159	(\$43,112)	(\$8,030)	\$41,011	\$53,735	\$26,566	(27,169)	(51%)
Extended Student Svcs (ESS)	\$603,905	(\$452,651)	(\$1,027,245)	(\$240,515)	\$276,844	\$433,812	156,968	57%
Senior Svcs and Volunteers	(\$256,883)	(\$129,820)	(\$89,655)	(\$95,212)	(\$77,349)	(\$127,795)	(50,446)	(65%)
Preschool	(\$4,261)	(\$23,078)	(\$8,741)	\$12,725	\$55,867	\$41,444	(14,424)	(26%)
Open Space	(\$699,562)	(\$612,608)	(\$467,581)	(\$473,566)	(\$599,081)	(\$734,366)	(135,284)	(23%)
Community Outreach	\$0	(\$174,241)	(\$674,500)	(\$672,163)	(\$749,288)	(\$815,984)	(66,695)	(9%)
ASES Program	\$392	(\$4,420)	(\$3,676)	(\$1)	(\$2,767)	(\$3)	2,764	100%
Middle School Program	\$91,897	(\$45,378)	(\$51,370)	\$26,834	\$0	\$0	0	-
<b>Community Services</b>	<b>(\$229,353)</b>	<b>(\$1,485,309)</b>	<b>(\$2,330,798)</b>	<b>(\$1,400,888)</b>	<b>(\$1,042,040)</b>	<b>(\$1,176,326)</b>	<b>(\$134,286)</b>	<b>(13%)</b>
Recreation Classes	\$162,712	(\$28,870)	\$15,980	\$65,853	\$115,716	\$88,090	(27,626)	(24%)
Adult Sports and Fitness	\$34,466	(\$21,132)	(\$10,909)	\$24,134	\$25,230	\$29,333	4,103	16%
Facility Use & Rentals	\$338,428	\$149,442	\$971	\$226,964	\$135,871	\$81,229	(54,642)	(40%)
Youth Sports and Fitness	\$13,660	(\$68,348)	\$48,211	\$173,643	\$246,367	\$208,730	(37,638)	(15%)
Field and Gym Rentals	\$238,115	\$127,296	\$128,339	\$280,776	\$217,271	\$110,114	(107,156)	(49%)
Recreation Administration	\$0	(\$517,906)	(\$652,015)	(\$509,343)	(\$288,374)	(\$311,231)	(22,857)	(8%)
Building Operations	(\$678,889)	(\$676,049)	(\$366,750)	(\$519,442)	(\$610,663)	(\$645,257)	(34,594)	(6%)
Aquatics	(\$706,212)	(\$382,913)	\$47,500	(\$71,298)	(\$434,522)	(\$388,069)	46,454	11%
<b>Recreation</b>	<b>(\$597,720)</b>	<b>(\$1,418,481)</b>	<b>(\$788,672)</b>	<b>(\$328,711)</b>	<b>(\$593,105)</b>	<b>(\$827,060)</b>	<b>(\$233,956)</b>	<b>(39%)</b>
Building Maintenance	(\$1,327,476)	(\$1,611,074)	(\$1,398,694)	(\$1,595,858)	(\$1,821,054)	(\$2,124,863)	(303,809)	(17%)
Park Operations	(\$4,498,306)	(\$4,627,502)	(\$3,849,621)	(\$4,425,231)	(\$5,215,026)	(\$5,289,287)	(74,262)	(1%)
<b>Parks and Facilities Maintenance</b>	<b>(\$5,825,782)</b>	<b>(\$6,238,575)</b>	<b>(\$5,248,316)</b>	<b>(\$6,021,089)</b>	<b>(\$7,036,080)</b>	<b>(\$7,414,150)</b>	<b>(\$378,070)</b>	<b>(5%)</b>
Operating Capital	(\$318,780)	(\$39,128)	(\$8,795)	(\$20,328)	(\$84,634)	(\$475,000)	(390,366)	(461%)
<b>TOTAL</b>	<b>\$1,305,576</b>	<b>(\$1,201,298)</b>	<b>\$299,826</b>	<b>\$2,798,009</b>	<b>\$1,190,848</b>	<b>\$424,469</b>	<b>(\$376,013)</b>	<b>(32%)</b>

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Expenses by Type View: FY23-24 Preliminary Budget**

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	PRELIMINARY BUDGET	\$	%
<b>Salaries and Benefits</b>								
Salaries - Full-time	\$5,746,727	\$7,074,272	\$6,077,388	\$6,365,325	\$6,735,875	\$7,508,659	\$772,784	11%
Salaries - Part-time Benefited	\$2,346,671	\$1,496,691	\$990,908	\$750,565	\$1,024,966	\$1,081,115	\$56,149	5%
Salaries - Part-time	\$2,561,659	\$1,749,256	\$629,067	\$1,536,199	\$1,886,621	\$2,161,314	\$274,693	15%
Stipends - Board	\$23,500	\$28,950	\$31,400	\$30,400	\$33,000	\$36,000	\$3,000	9%
Retirement	\$1,265,065	\$1,683,358	\$1,524,108	\$844,697	\$668,605	\$780,947	\$112,342	17%
Employee Group Insurance	\$1,706,047	\$1,898,746	\$1,584,006	\$1,577,179	\$1,789,071	\$2,103,595	\$314,524	18%
Workers' Compensation	\$560,344	\$399,917	\$251,742	\$321,374	\$374,862	\$452,580	\$77,718	21%
Unemployment	\$0	\$112,249	\$404,991	\$0	\$0	\$0	\$0	-
Medicare/FICA Payroll Tax	\$523,855	\$503,779	\$355,012	\$434,049	\$513,450	\$592,995	\$79,545	15%
<b>Total Salaries and Benefits</b>	<b>\$14,733,868</b>	<b>\$14,947,217</b>	<b>\$11,848,622</b>	<b>\$11,859,789</b>	<b>\$13,026,450</b>	<b>\$14,717,205</b>	<b>\$1,690,755</b>	<b>13%</b>
<i>% of total</i>	<i>69%</i>	<i>70%</i>	<i>69%</i>	<i>63%</i>	<i>61%</i>	<i>62%</i>		
<b>Services and Supplies</b>								
Maintenance-Structures&Grounds	\$1,056,806	\$892,252	\$547,537	\$747,927	\$959,733	\$999,088	\$39,355	4%
Maintenance - Equipment	\$115,395	\$188,651	\$186,429	\$184,492	\$238,205	\$278,139	\$39,934	17%
Utilities - Water/Sewer	\$1,241,002	\$1,308,527	\$1,431,310	\$1,663,320	\$1,656,468	\$1,747,200	\$90,732	5%
Utilities - Gas/Electric/Other	\$451,606	\$370,599	\$314,273	\$483,946	\$575,782	\$707,534	\$131,752	23%
Communications	\$132,213	\$144,891	\$139,027	\$153,634	\$164,091	\$155,866	(\$8,225)	(5%)
Memberships & Subscriptions	\$31,464	\$33,774	\$27,188	\$29,293	\$34,825	\$40,486	\$5,661	16%
Travel	\$131,292	\$96,958	\$77,316	\$108,625	\$122,361	\$150,440	\$28,079	23%
Training & Conferences	\$46,378	\$13,463	\$3,366	\$13,261	\$48,845	\$47,150	(\$1,695)	(3%)
Publications & Legal Notices	\$4,485	\$3,179	\$2,106	\$3,446	\$9,013	\$12,170	\$3,157	35%
Legal	\$136,330	\$132,000	\$120,000	\$61,000	\$156,000	\$136,000	(\$20,000)	(13%)
Program Services/Supplies	\$130,309	\$125,077	\$249,102	\$64,496	\$288,883	\$104,443	(\$184,440)	(64%)
Professional Services	\$909,105	\$1,396,301	\$850,170	\$650,132	\$956,467	\$942,784	(\$13,682)	(1%)
Licensing	\$25,233	\$19,947	\$14,304	\$20,313	\$23,322	\$21,950	(\$1,372)	(6%)
Field Trips/Events	\$134,397	\$89,288	(\$965)	\$24,957	\$50,874	\$37,900	(\$12,974)	(26%)
Instructors & Sports Officials	\$372,494	\$230,262	\$99,723	\$259,785	\$333,962	\$283,030	(\$50,932)	(15%)
Insurance	\$303,275	\$403,470	\$546,180	\$549,317	\$643,719	\$731,639	\$87,920	14%
Rents/Leases - Equipment	\$105,419	\$105,333	\$108,136	\$108,414	\$114,158	\$68,154	(\$46,004)	(40%)
Rents/Leases-Structure&Grounds	\$141,603	\$205,033	\$174,616	\$171,659	\$165,925	\$186,648	\$20,723	12%
Rent & Lease - Vehicle	\$0	\$146,046	\$17,373	\$151,364	\$153,591	\$240,536	\$86,945	57%
Agricultural Supplies	\$90,659	\$33,479	\$34,733	\$77,449	\$112,546	\$135,700	\$23,154	21%
Uniforms/Safety Products	\$30,048	\$31,400	\$21,270	\$29,281	\$37,580	\$42,960	\$5,380	14%
Household Supplies	\$117,836	\$104,132	\$39,400	\$68,612	\$75,110	\$85,240	\$10,130	13%
Food	\$140,532	\$94,169	\$18,225	\$47,390	\$62,682	\$72,884	\$10,202	16%
Office Supplies	\$71,702	\$57,353	\$19,845	\$23,237	\$36,598	\$36,860	\$262	1%
Medical	\$21,627	\$12,253	\$7,722	\$12,562	\$23,435	\$20,750	(\$2,685)	(11%)
Tools & Instruments	\$32,867	\$21,227	\$16,519	\$22,457	\$38,971	\$33,627	(\$5,344)	(14%)
Non Capital Equipment	\$118,805	\$53,824	\$24,491	\$136,609	\$92,836	\$72,200	(\$20,636)	(22%)
Miscellaneous-Refunds Expense	(\$116)	\$135	\$6,708	(\$148)	\$148	\$0	(\$148)	(100%)
Finance Charges/Rec Software Credit Card	\$74,370	\$44,166	\$35,275	\$71,150	\$78,130	\$78,381	\$251	0%
Recreation Software Transaction Fees	\$43,694	\$30,330	\$11,000	\$30,563	\$32,656	\$34,500	\$1,844	6%
Pension Debt Service Interest	\$0	\$0	\$0	\$260,948	\$256,983	\$248,955	(\$8,028)	(3%)
POB Debt Service Principal	\$0	\$0	\$0	\$660,000	\$550,000	\$565,000	\$15,000	3%
P G & E debt service	\$0	\$0	\$157,631	\$157,631	\$157,631	\$157,631	\$0	0%
<b>Total Services and Supplies</b>	<b>\$6,210,830</b>	<b>\$6,420,868</b>	<b>\$5,300,010</b>	<b>\$7,047,121</b>	<b>\$8,251,530</b>	<b>\$8,475,847</b>	<b>\$224,316</b>	<b>3%</b>
<b>Operating Capital</b>	<b>318,780</b>	<b>39,128</b>	<b>8,795</b>	<b>20,328</b>	<b>84,634</b>	<b>475,000</b>	<b>390,366</b>	<b>461%</b>
<b>Total Operating Expenses</b>	<b>\$21,263,478</b>	<b>\$21,407,213</b>	<b>\$17,157,426</b>	<b>\$18,927,238</b>	<b>\$21,362,615</b>	<b>\$23,668,052</b>	<b>\$2,305,437</b>	<b>11%</b>

## **Capital Improvement Program (CIP) “Major Projects” and Operating Capital “Minor Projects/Equipment”**

PURPOSE: This report is intended to provide a preview of staff’s recommendation for the FY23-24 Capital Improvement Program (CIP) and Operating Capital Budget that will be presented to the larger Board at its May 31, 2023 Board Budget Workshop.

BACKGROUND: The Board recently approved a multi-year plan for CIP at its March 8, 2023 Board Meeting. Since that meeting, staff have established, for the first time, clear criteria for designating a project as CIP or Operating Capital (see Appendix A). In applying these definitions to staff’s previous CIP plans, several projects will now be treated as Operating Capital (formerly referred to as “Capital Equipment”). Thus, both CIP and Operating Capital are presented in this staff report, with notes as to items that have been reclassified.

Note: these classification changes will have NO impact on the District’s General Fund or plans for AB1600 project funding (project funding is not affected).

**Changes that have been made to staff’s CIP Budget proposal vs what was reviewed the March, 2023 Budget Workshop are listed below (General Fund unless otherwise noted):**

### **1. Projects moved FROM CIP TO Operating Capital:**

- a. Shade Structures/Various Parks (\$60k per year – AB1600)
- b. FY22-23:
  - i. Mocho Community Garden (\$90k – AB1600)
  - ii. Aquatics Scoreboard (\$92k)
  - iii. Trevarno HVAC / Little House (\$35k in FY22-23)
- c. FY23-24:
  - i. Cresta Blanca floor (\$95k)
  - ii. ESS Buildings (\$100k moved from FY22-23 to FY23-24 and increased to \$200k)
- d. FY24-25:
  - i. Roof at Trevarno (\$65k, was FY23-24, now slated for FY24-25)

Note: projects that are in progress and for which actual spending has occurred will not be subject to reclassification (example: Patterson Ranch Trail)

### **2. Projects/Equipment For Inclusion in Operating Capital:**

- a. FY22-23:
  - i. Shade Structure RLCC Café Plaza (\$13k)
  - ii. Aerator for Sports Field Maintenance (\$18k)

iii. Smithco Infield Grooming Machine (\$25k)

b. FY23-24:

i. Christensen School Roof (\$30k)

ii. Robertson Park Field 3 – natural turf replacement (\$150k)

iii. Bill Payne Sports Fields (2) – reducing the size of infield to expand availability to youth sports (\$100k – AB1600)

**CIP Project Financials - Project Spending View: FY22-23 and FY23-24, with preliminary projections for FY24-25 thru FY27-28**

Schedule updated 5/15/23

includes ALL projects that have spending in FY22-23 and/or that will be completed in FY22-23 or beyond; reflects CIP criteria adopted in March, 2023

Project #	Project Name	Status	Project Funding Source	6-Year Projections			
				FY22-23 Forecast	FY23-24 Preliminary Budget	FY24-25 Projection	FY25-28 Projection
			AB1600	261,514	2,223,117	2,000,000	6,000,000
			Restricted Fund	\$0	\$82,800	\$0	\$0
			General Fund	\$1,902,522	\$0	\$0	\$0
			Reserve Funds	\$0	\$500,000	\$1,300,000	\$1,500,000
			<b>Total Spend</b>	<b>2,164,036</b>	<b>2,805,917</b>	<b>3,300,000</b>	<b>7,500,000</b>
					\$0		
tbd	Park Capacity Enhancements	Not Yet Begun	AB1600	\$0	\$1,000,000	\$2,000,000	\$6,000,000
tbd	Amphitheater for Sycamore Grove - Arroyo side	Not Yet Begun	AB1600	\$0	\$300,000		
tbd	Bill Clark Park Playground (Equipment/accessibility)	Not Yet Begun	AB1600	\$0	\$117,200	\$0	\$0
tbd	Bill Clark Park Playground (Equipment/accessibility)	Not Yet Begun	Restricted Fund	\$0	\$82,800	\$0	\$0
tbd	Park Equipment Replacement - Ida Holm	Not Yet Begun	Reserve Funds	\$0	\$250,000		
tbd	Park Equipment Replacement - Jack Williams	Not Yet Begun	Reserve Funds	\$0	\$250,000		
tbd	Park Equipment Replacement - Tex Spruiell	Not Yet Begun	Reserve Funds	\$0	\$0	\$250,000	
tbd	Park Equipment Replacement - Mocho	Not Yet Begun	Reserve Funds	\$0	\$0	\$250,000	
tbd	Park Equipment Replacement - El Padro	Not Yet Begun	Reserve Funds	\$0	\$0		\$250,000
tbd	Park Equipment Replacement - Lester J Knott	Not Yet Begun	Reserve Funds	\$0	\$0		\$250,000
tbd	Park Equipment Replacement - Hagemann	Not Yet Begun	Reserve Funds	\$0	\$0		\$250,000
tbd	Park Equipment Replacement - Altamont Creek	Not Yet Begun	Reserve Funds	\$0	\$0		\$250,000
tbd	Park Equipment Replacement - Christensen	Not Yet Begun	Reserve Funds	\$0	\$0		\$250,000
tbd	Park Equipment Replacement - Al Caffodio	Not Yet Begun	Reserve Funds	\$0	\$0		\$250,000
tbd	Synthetic Turf Replacement - Cayetano	Not Yet Begun	Reserve Funds	\$0	\$0	\$800,000	
006	Restroom at Sycamore Picnic Area (for picnics and programs)	In Progress	AB1600	\$204,760	\$0	\$0	\$0
451	Bike Pump Track - Sunken Gardens	In progress	AB1600	\$5,214	\$805,917	\$0	\$0
723	Patterson Ranch Trail	In progress	AB1600	\$44,495	\$0	\$0	\$0
017	Trevarno Road Water/Sewer Assessment District (last phase)	In Progress	General Fund	\$49,515	\$0	\$0	\$0
730	Rodeo Stadium Infrastructure Improvements	In Progress	General Fund	\$248,392	\$0	\$0	\$0
902	Joe Michell Building (last phase)	Completed	AB1600	\$7,045	\$0	\$0	\$0
018	Synthetic Turf - Robertson (2 fields)	Completed	General Fund	\$1,604,615	\$0	\$0	\$0
			<b>Totals</b>	<b>\$2,164,036</b>	<b>\$2,805,917</b>	<b>\$3,300,000</b>	<b>\$7,500,000</b>

Attachment A – Salary and Benefit Assumptions for FY23-24

**Salaries**

COLA	July, 2023	3%	< reflects 12/22 projections for California from the Federal Reserve (via PFM Financial Advisors)
STEPS	Varies		< we do this at the individual level - most will be in January following steps implemented in January 2022

**Workers Compensation**

Tier		FY21-22	FY22-23	FY23-24	growth rate
		% of Sal	% of Sal	% of Sal	
7720	<b>Park Rangers</b>	3.37%	3.61%	3.79%	5%
8810	<b>Clerical</b>	0.31%	0.29%	0.30%	5%
9410	<b>Recreation</b>	1.73%	1.39%	1.46%	5%
9420	<b>Manual</b>	10.21%	11.32%	11.89%	5%

**ACERA**

Tier	Thru Aug22	Thru Aug23	ACERA Rates Sep23+ (4/13/23)	ACERA Employer Increase
Tier 1	14.88%	10.97%	10.97%	0.0%
Tier 3	19.94%	16.41%	17.15%	4.5%
Tier 4	13.13%	9.23%	9.30%	0.8%

**457 Plan for Benefited, non-Pensioned Staff**

		FY22-23	FY23-24
		% of Sal	% of Sal
Contribution for Full time Regular staff		2%	2%
Maximum Match for all benefited people		4%	4%
Planning Assumptions:	Part-Time Benefited	4%	4%
	Regular	6%	6%

**Health, Dental, and Other Benefits**

3.0%	UHC increase estimate
3.0%	Kaiser increase estimate
5.0%	Delta Dental increase estimate
3.0%	Other Benefits increase estimate