

Livermore Area Recreation and Park District Staff Report

TO: Chair Boswell and Board of Directors

FROM: Mathew Fuzie, General Manager

PREPARED BY: Jeffrey Schneider, Business Services Manager
Julie Dreher, Finance Officer, Kendahl Hettick, Financial Analyst

DATE: May 31, 2023

SUBJECT: **Board Budget Workshop - 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 (*)
Finance Committee: Reviewed May 15, 2023 (*)

This is an informational report to provide the Board of Directors with a review of staff’s proposed Operating and CIP budgets that will be presented for the Board’s approval at a subsequent Board meeting, either May 31st or June 14th depending on the results of this review.

Included in this report are the following:

1. A view of the General Fund and Reserves for FY23-24
2. Notes, Assumptions, and Financial Schedules for the proposed FY23-24 Operating Budget
3. 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 30th. Toward that end, staff will conduct its annual Board Budget Workshop on May 31st and then come to the Board at a subsequent meeting with a formal recommendation to approve staff’s Operating and CIP plans for FY23-24.

Note: Since the May 15, 2023 Budget review with the Finance Committee, the District has canceled the 2023 season at Camp Shelly due to the on-going impact of the significant snow melt at the site. As a result of the cancellation of the summer 2023 season, revenues are reduced by \$58k and expenses are reduced by \$14k (we will still incur various contractor and other expenses at the site).

Attachments A: Program Fee Schedule

(*) recommended approval

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

This schedule summarizes the position of the District’s General Fund and Reserve Accounts from June, 2022 through June 2024. The District’s Operating Results and CIP projects funded by the General Fund are reflected here, the result being a consolidated view of the entirety of the District’s financial plans, with the exception of AB1600-funded CIP and Operating Capital plans, which are outlined separately.

Schedule 1 – Reserves Through June, 2024

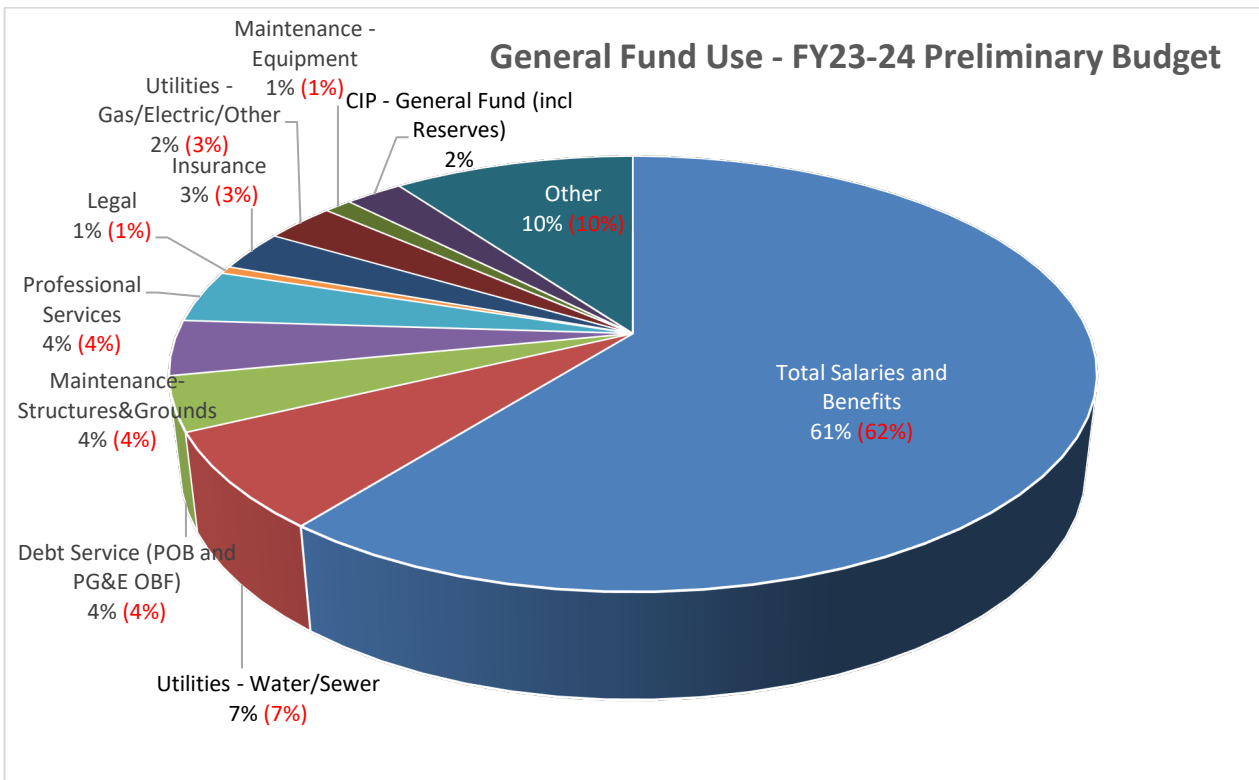
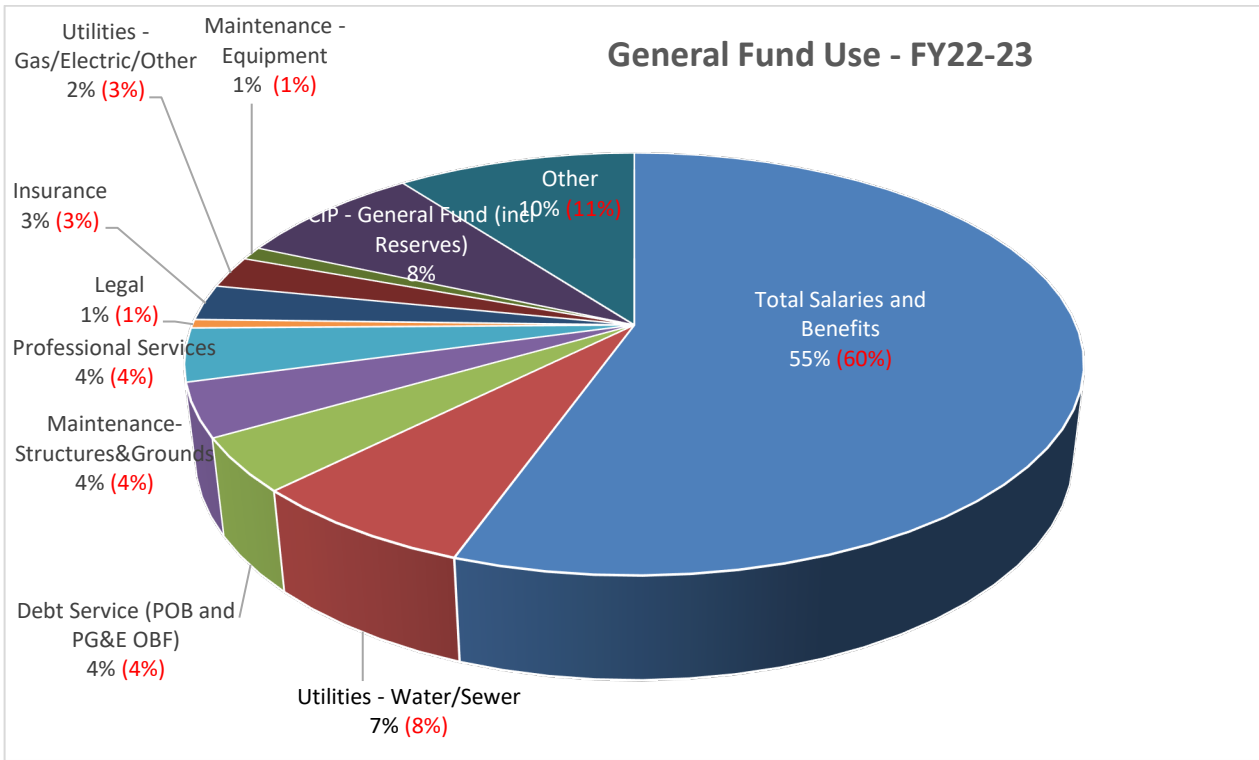
Livermore Area Recreation and Park District

Reserves Trend through June, 2024

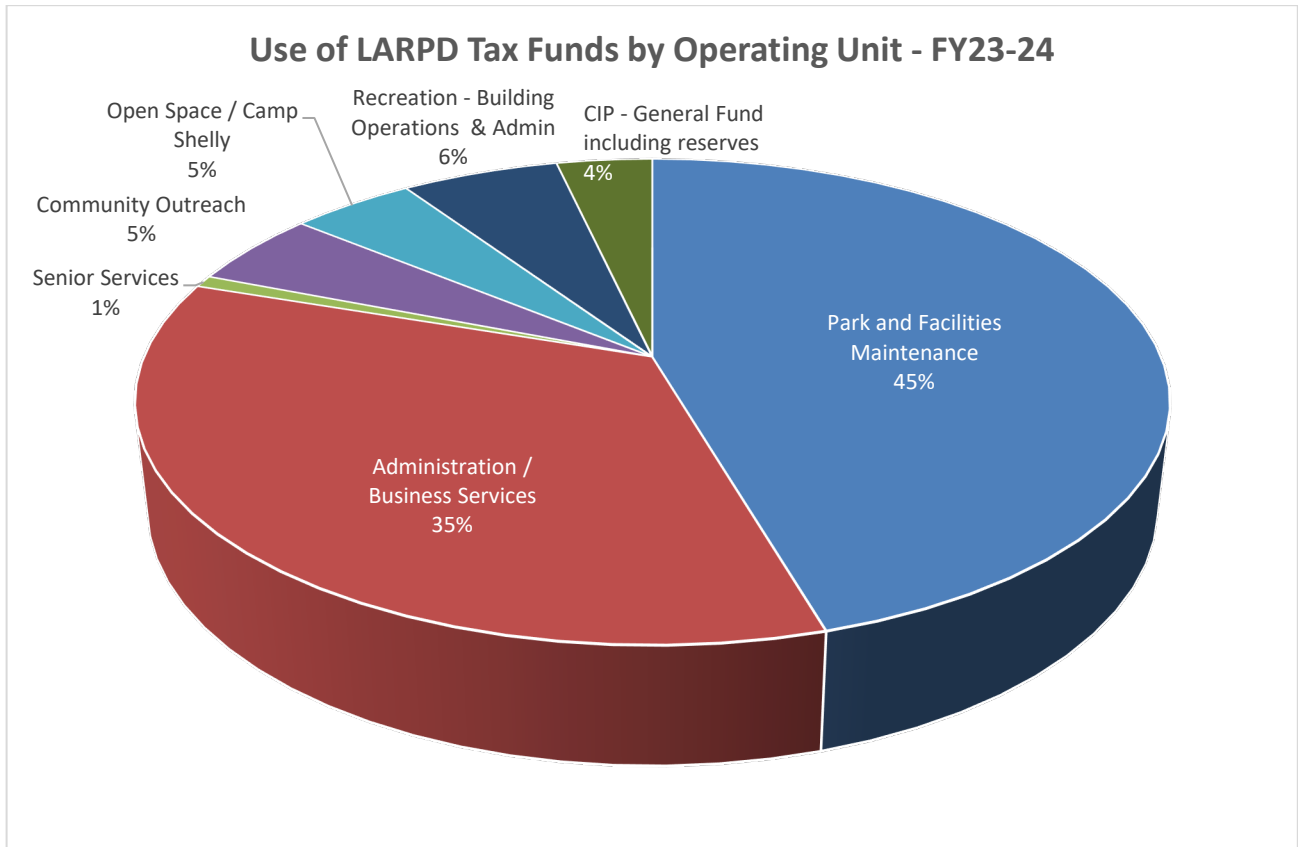
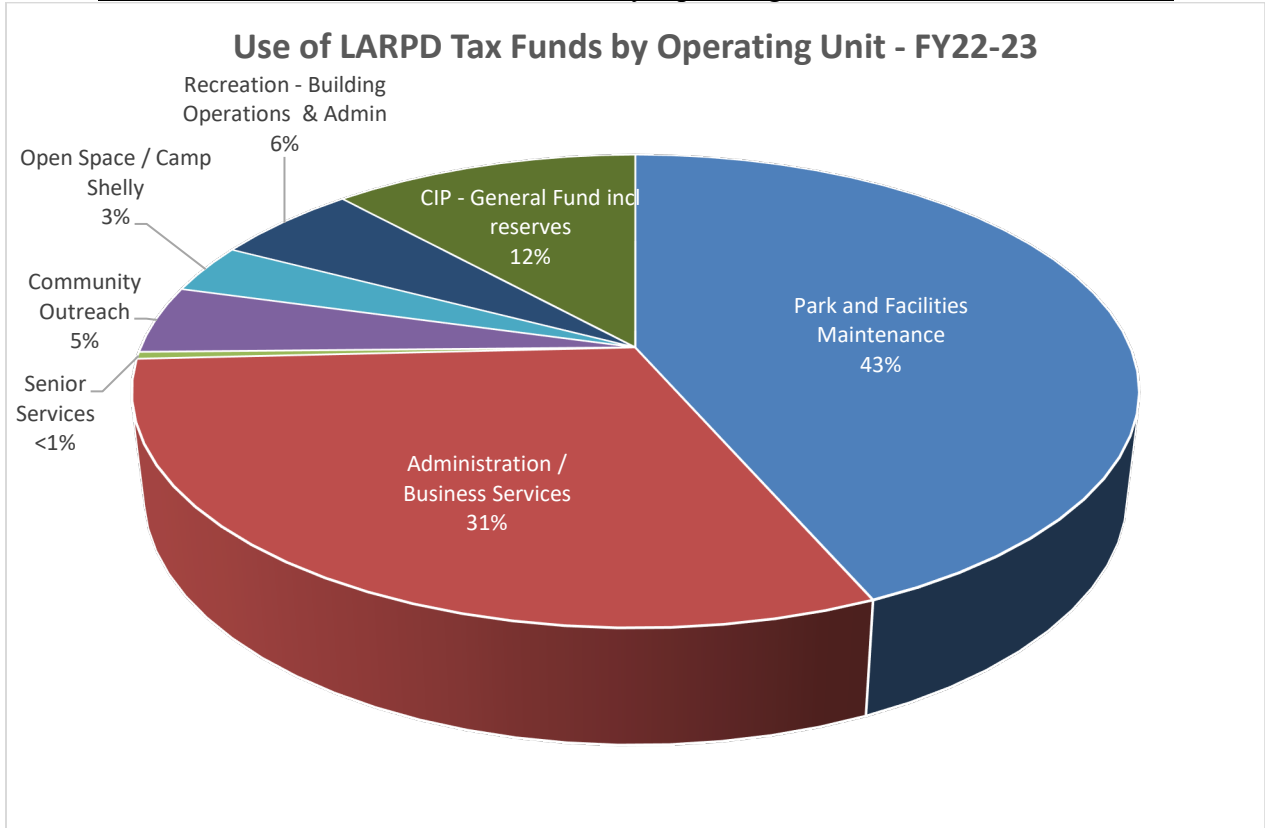
| | Balance as of 6/30/22 (audited) | Adds/(Uses) of Funds to date in FY22-23 | Balance as of 2/28/23 | Adds/(Uses) of Funds Proposed for Balance of FY22-23 | Projected Balance as of 6/30/23 | Adds/(Uses) of Funds in FY23-24 | Projected Balance as of 6/30/24 |
|---|---------------------------------|---|-----------------------|--|---------------------------------|---------------------------------|---------------------------------|
| Restricted | | | | | | | |
| 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 |
| Total, Restricted Funds | \$407,646 | \$40,000 | \$449,591 | \$7,929 | \$457,520 | (\$99,491) | \$358,029 |
| | | | | (interest) | | | |
| Committed Funds | | | | | | | |
| 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 |
| Total, Debt Service | \$958,000 | \$0 | \$958,000 | \$0 | \$958,000 | \$0 | \$958,000 |
| Deferred Maintenance | \$1,132,000 | \$0 | \$1,132,000 | \$500,000 | \$1,632,000 | (\$500,000) | \$1,132,000 |
| Assigned Reserves | | | | | | | |
| Budget Contingency | \$1,500,000 | \$0 | \$1,500,000 | \$758,124 | \$2,258,124 | \$370,714 | \$2,628,837 |
| Total, Assigned Reserves | \$1,500,000 | \$0 | \$1,500,000 | \$758,124 | \$2,258,124 | \$370,714 | \$2,628,837 |
| TOTAL Reserves | \$3,997,646 | \$40,000 | \$4,039,591 | \$1,266,053 | \$5,305,644 | (\$228,777) | \$5,076,867 |
| Impact of Operating Results (Net Operating Contribution) | | | | | | | |
| FY21-22 - Audited Results | | \$1,969,798 | | | | | |
| Projected FY22-23 - Operating Results (Final FY22-23) | | \$1,190,848 | | | | | |
| Preliminary FY23-24 - Operating Results | | | | | | \$370,714 | |
| Use of General Fund for CIP | | | | | | | \$0 |
| NET Increase/(Decrease) to General Fund | | \$1,258,124 | | | | \$370,714 | |
| Proposed add to Deferred Maintenance Reserve Fund | | \$500,000 | | | | \$0 | |
| Proposed add to Operating Reserve Fund | | \$758,124 | | | | \$370,714 | |

Schedule 2 - General Fund Use by Expense Type – FY22-23 and FY23-24

Note: %s in red font reflect the breakdown of spend excluding CIP



Schedule 3 - Use of LARPD Tax Funds by Operating Unit – FY22-23 and FY23-24



FY23-24 Operating Budget: Notes, Assumptions, and Schedules

1. **The Operating Budget that is proposed for FY23-24 reflects total Revenue of \$24.0 million and a Net Operating Result (revenues less salaries and benefits, services and supplies, and operating capital) of \$371k.**

Schedule 4 – Summary View of Proposed FY23-24 Operating Budget

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

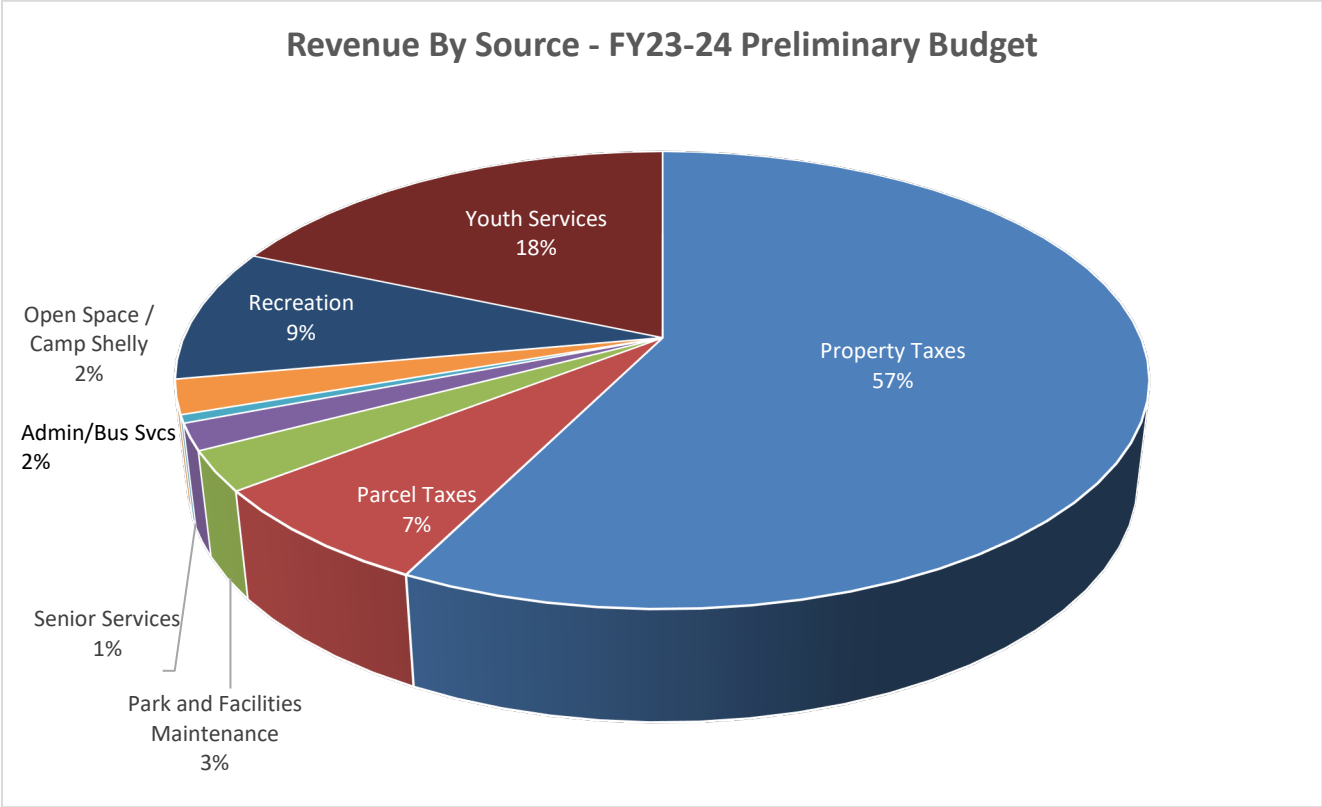
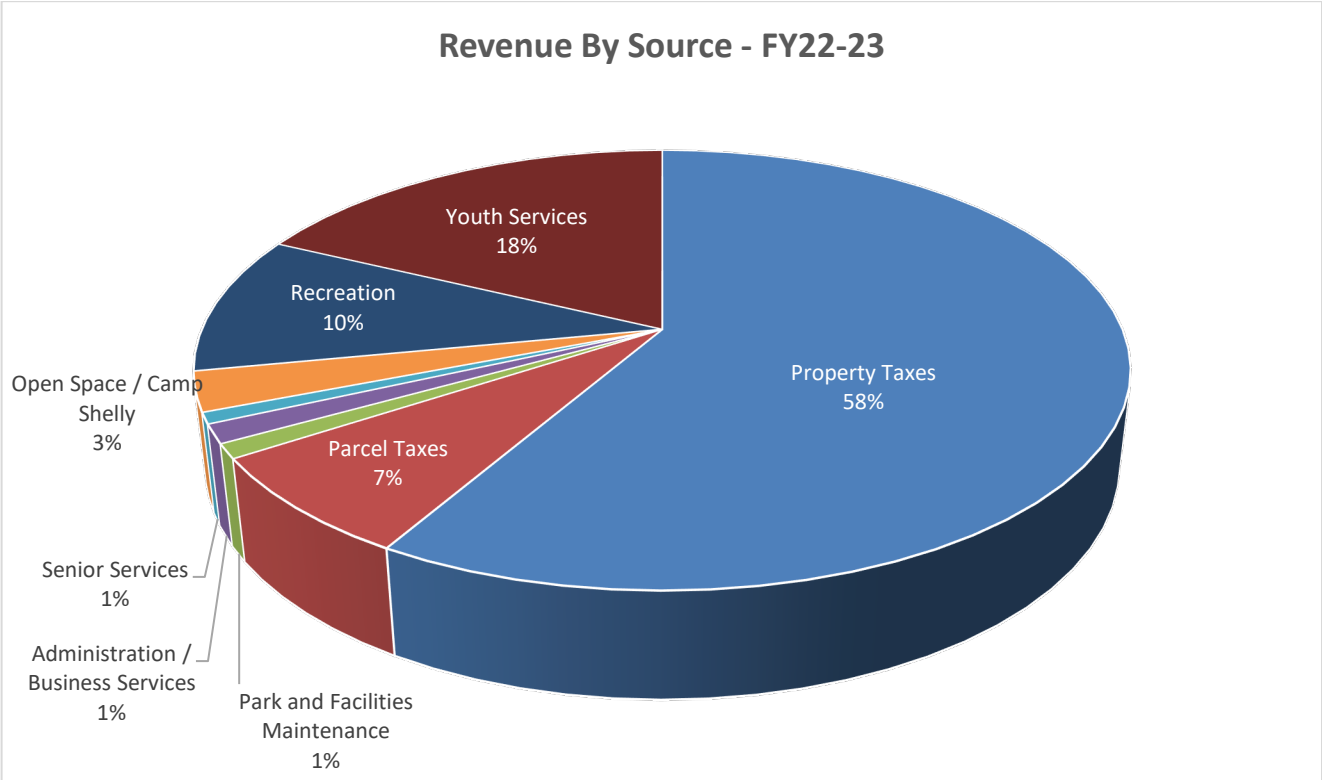
Summary View: FY23-24 Preliminary Budget

| | FY18-19 | FY19-20 | FY20-21 | FY21-22 | FY22-23 | FY23-24 | Increase/(Decrease) | |
|------------------------------|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | Actual | Actual | FINAL BUDGET | PRELIMINARY BUDGET | \$ | % |
| Revenue | | | | | | | | |
| 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 | 8,545,520 | \$827,169 | 11% |
| Total Revenue | \$22,569,054 | \$20,172,566 | \$17,457,252 | \$21,725,247 | \$22,553,463 | \$24,034,520 | \$1,481,058 | 7% |
| Salary and Benefits | \$14,733,868 | \$14,947,217 | \$11,848,622 | \$11,859,789 | \$13,026,450 | \$14,713,996 | 1,687,546 | 13% |
| Services and Supplies | \$6,210,830 | \$6,420,868 | \$5,300,010 | \$7,047,121 | \$8,251,530 | \$8,474,811 | 223,280 | 3% |
| Capital | \$318,780 | \$39,128 | \$8,795 | \$20,328 | \$84,634 | \$475,000 | 390,366 | 461% |
| Sub-total, Expenses | \$21,263,478 | \$21,407,213 | \$17,157,426 | \$18,927,238 | \$21,362,615 | \$23,663,807 | \$2,301,192 | 11% |
| Net Operating Results | \$1,305,576 | (\$1,234,647) | \$299,826 | \$2,798,009 | \$1,190,848 | \$370,714 | (\$820,134) | (69%) |

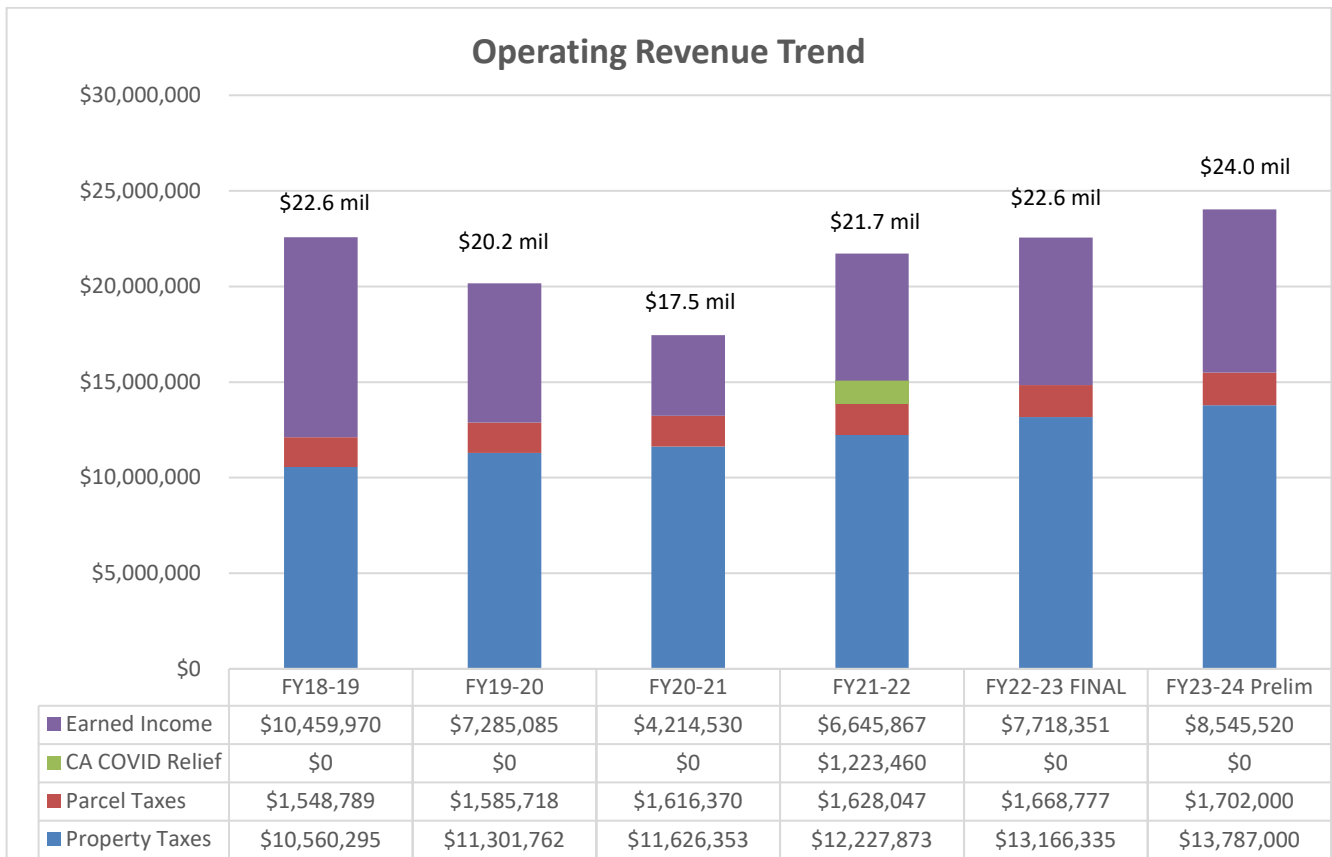
2. Revenue:

- 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 \$8.5 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 reviewed this document with the Program Committee at its May 9th meeting. The fee schedule is attached to this report (Appendix B).

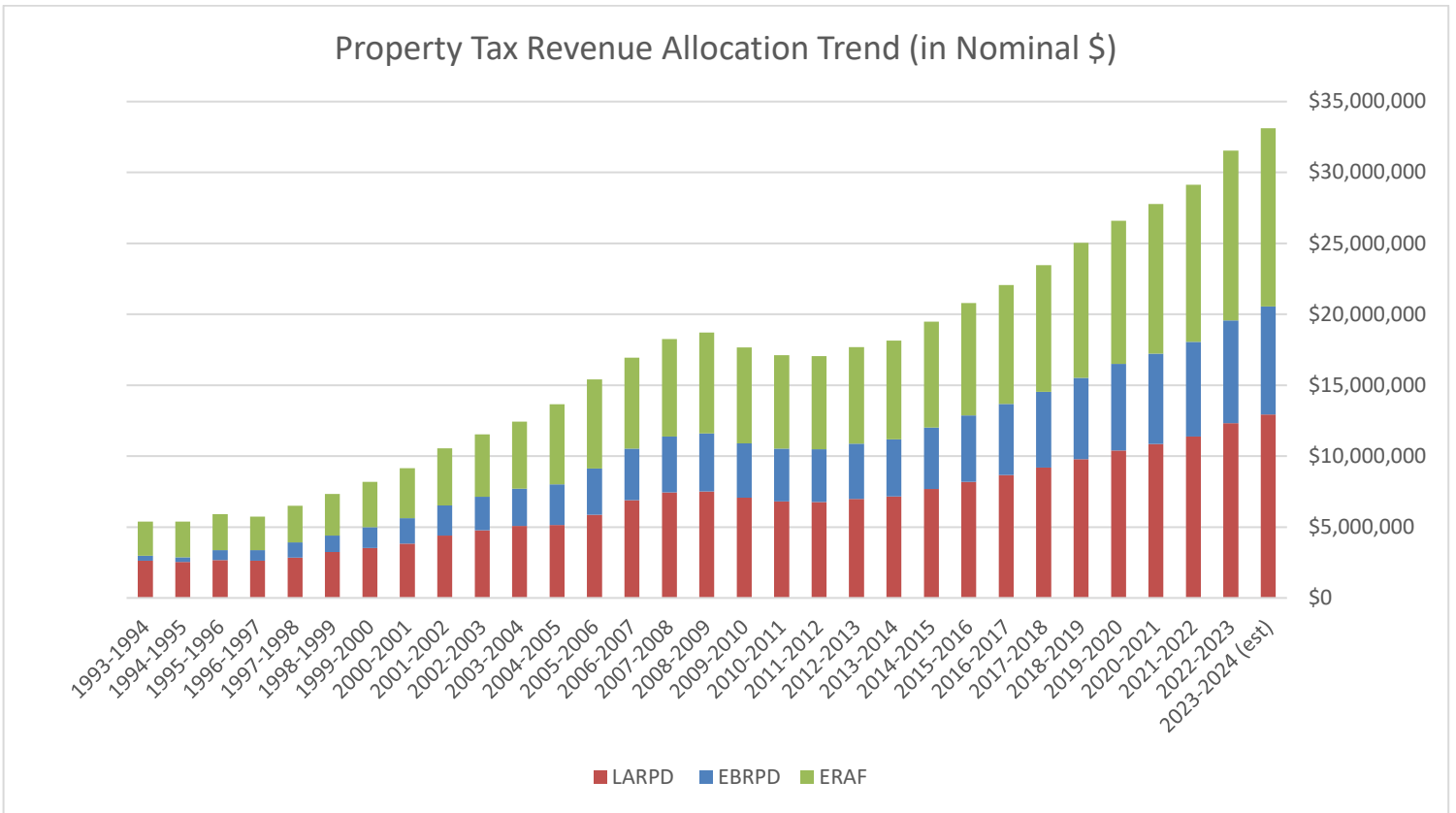
Schedule 5 - Revenue Views – FY22-23 and FY23-24 by Source



Schedule 6 - Operating Revenue Trend – FY18-19 through FY23-24



Schedule 7 - Trend of Property Tax Revenues:
ERAF Shift, Murray Township Tax Sharing (EBRPD), and LARPD



Schedule 7 - Trend of Property Tax Revenues (continued):
ERAF Shift, Murray Township Tax Sharing (EBRPD), and LARPD

| TOTAL SINCE INCEPTION: | | | |
|-------------------------------|----------------------|----------------------|----------------------|
| | \$110,811,924 | \$207,208,705 | \$199,734,067 |
| Fiscal Year | EBRPD | LARPD | ERAF |
| 2023-2024 (est) | \$7,621,480 | \$12,942,000 | \$12,559,428 |
| 2022-2023 | \$7,258,553 | \$12,316,820 | \$11,961,360 |
| 2021-2022 | \$6,678,908 | \$11,381,861 | \$11,064,347 |
| 2020-2021 | \$6,362,723 | \$10,854,885 | \$10,559,381 |
| 2019-2020 | \$6,099,860 | \$10,398,369 | \$10,103,108 |
| 2018-2019 | \$5,726,540 | \$9,791,860 | \$9,512,572 |
| 2017-2018 | \$5,345,759 | \$9,189,923 | \$8,919,728 |
| 2016-2017 | \$5,005,511 | \$8,663,714 | \$8,401,768 |
| 2015-2016 | \$4,684,762 | \$8,179,052 | \$7,936,191 |
| 2014-2015 | \$4,335,734 | \$7,682,123 | \$7,465,677 |
| 2013-2014 | \$4,013,703 | \$7,167,512 | \$6,968,798 |
| 2012-2013 | \$3,906,322 | \$6,979,252 | \$6,795,585 |
| 2011-2012 | \$3,727,338 | \$6,756,562 | \$6,577,409 |
| 2010-2011 | \$3,726,372 | \$6,808,789 | \$6,579,088 |
| 2009-2010 | \$3,835,205 | \$7,072,059 | \$6,749,657 |
| 2008-2009 | \$4,077,552 | \$7,516,002 | \$7,129,669 |
| 2007-2008 | \$3,925,300 | \$7,449,423 | \$6,875,284 |
| 2006-2007 | \$3,626,370 | \$6,899,674 | \$6,415,307 |
| 2005-2006 | \$3,262,425 | \$5,868,419 | \$6,280,190 |
| 2004-2005 | \$2,861,030 | \$5,145,030 | \$5,642,044 |
| 2003-2004 | \$2,615,879 | \$5,079,525 | \$4,740,965 |
| 2002-2003 | \$2,367,692 | \$4,767,155 | \$4,406,511 |
| 2001-2002 | \$2,127,958 | \$4,401,384 | \$4,026,418 |
| 2000-2001 | \$1,809,338 | \$3,823,266 | \$3,509,167 |
| 1999-2000 | \$1,455,991 | \$3,532,395 | \$3,187,254 |
| 1998-1999 | \$1,167,405 | \$3,237,650 | \$2,927,847 |
| 1997-1998 | \$1,058,725 | \$2,855,332 | \$2,589,869 |
| 1996-1997 | \$746,765 | \$2,616,415 | \$2,380,613 |
| 1995-1996 | \$707,105 | \$2,666,139 | \$2,536,074 |
| 1994-1995 | \$343,502 | \$2,530,444 | \$2,515,696 |
| 1993-1994 | \$330,117 | \$2,635,671 | \$2,417,062 |

Schedule 8 – Revenue by Unit – FY23-24 Preliminary Budget

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 | \$ | % |
| Tax Revenue | | | | | | | | |
| 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%) |
| Total Tax Revenues | \$12,109,084 | \$12,887,481 | \$13,242,722 | \$13,855,920 | \$14,835,112 | \$15,489,000 | \$653,888 | 4% |
| <i>% of total</i> | <i>54%</i> | <i>64%</i> | <i>76%</i> | <i>64%</i> | <i>66%</i> | <i>64%</i> | | |
| Other Funding Sources | | | | | | | | |
| CA Covid Relief | \$0 | \$0 | \$0 | \$1,223,460 | \$0 | \$0 | \$0 | - |
| Total CA Covid Relief | \$0 | \$0 | \$0 | \$1,223,460 | \$0 | \$0 | \$0 | - |
| <i>% of total</i> | <i>0%</i> | <i>0%</i> | <i>0%</i> | <i>6%</i> | <i>0%</i> | <i>0%</i> | | |
| Earned Income | | | | | | | | |
| 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% |
| Business Services | \$106,747 | \$67,135 | \$56,167 | \$79,228 | \$312,602 | \$447,356 | \$134,754 | 43% |
| <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 | \$12,000 | (\$73,455) | (86%) |
| 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 | - |
| Community Services | \$7,167,012 | \$5,540,338 | \$3,009,868 | \$4,241,899 | \$4,868,765 | \$5,161,722 | \$292,957 | 6% |
| <i>% of total</i> | <i>32%</i> | <i>27%</i> | <i>17%</i> | <i>20%</i> | <i>22%</i> | <i>21%</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% |
| Recreation | \$2,753,247 | \$1,340,212 | \$795,171 | \$1,965,054 | \$2,296,256 | \$2,262,157 | (\$34,099) | (1%) |
| <i>% of total</i> | <i>12%</i> | <i>7%</i> | <i>5%</i> | <i>9%</i> | <i>10%</i> | <i>9%</i> | | |
| Facility Maintenance | \$0 | \$0 | \$0 | \$0 | \$63,699 | \$0 | (\$63,699) | (100%) |
| <i>% of total</i> | <i>0%</i> | <i>0%</i> | <i>0%</i> | <i>0%</i> | <i>0%</i> | <i>0%</i> | | |
| Park Operations | \$432,964 | \$337,400 | \$353,323 | \$359,687 | \$177,029 | \$674,285 | \$497,256 | 281% |
| <i>% of total</i> | <i>2%</i> | <i>2%</i> | <i>2%</i> | <i>2%</i> | <i>1%</i> | <i>3%</i> | | |
| Total Earned Income | \$10,459,970 | \$7,285,085 | \$4,214,530 | \$6,645,867 | \$7,718,351 | \$8,545,520 | \$827,169 | 11% |
| <i>% of total</i> | <i>46%</i> | <i>36%</i> | <i>24%</i> | <i>31%</i> | <i>34%</i> | <i>36%</i> | | |
| Total General Fund Revenue | \$22,569,054 | \$20,172,566 | \$17,457,252 | \$21,725,247 | \$22,553,463 | \$24,034,520 | \$1,481,058 | 7% |

3. Operating Expenses – Salary and Benefit Costs:

- a. See Schedule 9, below, for a view of key cost parameters (COLA, workers’ compensation rates, ACERA rates, etc.) and Schedule 10, below, for a trend of Headcount for FY23-24.
- b. The 3% COLA that is proposed for July, 2023 will cost \$336k
- c. Step increases will be centered around January, 2024 following our post-COVID reintroduction of steps effective January, 2022.
- d. 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).
- e. 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.
- f. 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..).
- g. In Youth Services, full staffing is assumed, while in FY22-23 open positions have been back-filled by administrative staff in several cases.

Schedule 9 – 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 | Park Rangers | 3.37% | 3.61% | 3.79% | 5% |
| 8810 | Clerical | 0.31% | 0.29% | 0.30% | 5% |
| 9410 | Recreation | 1.73% | 1.39% | 1.46% | 5% |
| 9420 | Manual | 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 |
| Planning Assumptions: | Contribution for Full time Regular staff | 2% | 2% |
| | Maximum Match for all benefited people | 4% | 4% |
| | 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 |

Schedule 10 – Headcount Data – FY23-24

| | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Nov-23 | Dec-23 | Jan-24 | Feb-24 | Mar-24 | Apr-24 | May-24 | Jun-24 |
|-------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| District Totals | 271 | 268 | 226 | 220 | 219 | 215 | 216 | 216 | 216 | 220 | 251 | 274 |
| Casual | 155 | 152 | 110 | 104 | 103 | 99 | 100 | 100 | 100 | 104 | 135 | 158 |
| Part Time Benefited | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| Regular | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| Pensioned | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| Administration | 36 | 36 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 36 |
| Casual | 20 | 20 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 20 |
| Part Time Benefited | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Regular | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Pensioned | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Recreation | 105 | 105 | 67 | 65 | 65 | 61 | 62 | 62 | 62 | 66 | 97 | 108 |
| Casual | 83 | 83 | 45 | 43 | 43 | 39 | 40 | 40 | 40 | 44 | 75 | 86 |
| Part Time Benefited | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Regular | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Pensioned | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Parks & Facilities | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| Casual | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Part Time Benefited | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Regular | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| Pensioned | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| Youth Services | 63 | 59 | 75 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 74 |
| Casual | 31 | 27 | 43 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 42 |
| Part Time Benefited | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| Regular | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Pensioned | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| Open Space | 25 | 25 | 15 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 14 |
| Casual | 17 | 17 | 7 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 6 |
| Part Time Benefited | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Regular | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Pensioned | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community Outreach | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Casual | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Part Time Benefited | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Regular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pensioned | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Senior Services | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Casual | 1 | 2 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Part Time Benefited | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Regular | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Pensioned | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Schedule 11 – Salary and Benefits by Unit – FY23-24 Preliminary Budget

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 | \$2,130,568 | \$267,695 | 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% |
| Administration | \$2,397,840 | \$2,965,609 | \$2,456,225 | \$1,853,985 | \$2,117,551 | \$2,425,389 | \$307,838 | 15% |
| <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 | \$4,144 | (\$10,489) | (72%) |
| 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 | \$1,228,660 | 135,788 | 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 | - |
| Community Services | \$6,771,018 | \$6,460,905 | \$5,031,620 | \$5,265,034 | \$5,489,055 | \$5,964,187 | \$475,132 | 9% |
| <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% |
| Recreation | \$2,495,716 | \$2,219,354 | \$1,454,248 | \$1,854,830 | \$2,251,158 | \$2,515,302 | \$264,144 | 12% |
| <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% |
| Parks and Facilities Maintenance | \$3,069,294 | \$3,301,349 | \$2,906,528 | \$2,885,940 | \$3,168,685 | \$3,809,118 | \$640,432 | 20% |
| <i>% of total</i> | <i>21%</i> | <i>22%</i> | <i>25%</i> | <i>24%</i> | <i>24%</i> | <i>26%</i> | | |
| TOTAL Salaries and Benefits Expense | \$14,733,868 | \$14,947,217 | \$11,848,622 | \$11,859,789 | \$13,026,450 | \$14,713,996 | \$1,687,546 | 13% |

4. Operating Expenses - Services and Supplies Expense:

a. 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.

b. 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.

Schedule 12 – Services and Supplies by Unit – FY23-24 Preliminary Budget

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
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% |
| Administration | \$1,540,780 | \$2,008,810 | \$2,166,258 | \$2,735,596 | \$3,083,456 | \$3,203,453 | \$119,997 | 4% |
| <i>% of total</i> | <i>24%</i> | <i>31%</i> | <i>41%</i> | <i>39%</i> | <i>37%</i> | <i>36%</i> | | |
| Camp Shelly | \$11,963 | \$19,411 | \$7,947 | \$14,518 | 17,088 | 17,491 | 403 | 2% |
| 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 | - |
| Community Services | \$625,347 | \$564,742 | \$309,046 | \$377,754 | \$421,750 | \$418,125 | (\$3,625) | (1%) |
| <i>% of total</i> | <i>10%</i> | <i>9%</i> | <i>6%</i> | <i>5%</i> | <i>5%</i> | <i>5%</i> | | |
| 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%) |
| Recreation | \$855,251 | \$539,339 | \$129,596 | \$438,935 | \$638,202 | \$573,915 | (\$64,287) | (10%) |
| <i>% of total</i> | <i>13%</i> | <i>8%</i> | <i>2%</i> | <i>6%</i> | <i>8%</i> | <i>6%</i> | | |
| 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%) |
| Parks and Facilities Maintenance | \$3,189,452 | \$3,274,627 | \$2,695,111 | \$3,494,836 | \$4,108,122 | \$4,279,317 | \$171,195 | 4% |
| <i>% of total</i> | <i>49%</i> | <i>51%</i> | <i>51%</i> | <i>49%</i> | <i>49%</i> | <i>48%</i> | | |
| Sub-total, Services & Supplies Expense | \$6,210,830 | \$6,387,519 | \$5,300,010 | \$7,047,121 | \$8,251,530 | \$8,474,810 | \$223,280 | 3% |
| Operating Capital | \$318,780 | \$39,128 | \$8,795 | \$20,328 | \$84,634 | \$475,000 | 390,366 | 461% |
| TOTAL Operating Expense | \$6,529,610 | \$6,426,647 | \$5,308,805 | \$7,067,449 | \$8,336,165 | \$8,949,810 | \$223,280 | 3% |

Schedule 13 - Expenses by Type – FY23-24 Preliminary Budget

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 | \$ | % |
| Salaries and Benefits | | | | | | | | |
| Salaries - Full-time | \$5,746,727 | \$7,074,272 | \$6,077,388 | \$6,365,325 | \$6,735,875 | \$7,517,155 | \$781,279 | 12% |
| 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 | \$2,149,918 | \$263,297 | 14% |
| 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 | \$781,793 | \$113,188 | 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 | \$452,174 | \$77,312 | 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 | \$592,246 | \$78,796 | 15% |
| Total Salaries and Benefits | \$14,733,868 | \$14,947,217 | \$11,848,622 | \$11,859,789 | \$13,026,450 | \$14,713,996 | \$1,687,546 | 13% |
| <i>% of total</i> | <i>69%</i> | <i>70%</i> | <i>69%</i> | <i>63%</i> | <i>61%</i> | <i>62%</i> | | |
| Services and Supplies | | | | | | | | |
| Maintenance-Structures&Grounds | \$1,056,806 | \$892,252 | \$547,537 | \$747,927 | \$959,733 | \$996,588 | \$36,855 | 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 | \$1,745,556 | \$89,088 | 5% |
| Utilities - Gas/Electric/Other | \$451,606 | \$370,599 | \$314,273 | \$483,946 | \$575,782 | \$708,219 | \$132,437 | 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 | \$150,040 | \$27,679 | 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 | \$103,493 | (\$185,390) | (64%) |
| Professional Services | \$909,105 | \$1,396,301 | \$850,170 | \$650,132 | \$956,467 | \$946,784 | (\$9,682) | (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 | \$73,084 | \$10,402 | 17% |
| 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 | \$33,200 | (\$5,771) | (15%) |
| 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% |
| Total Services and Supplies | \$6,210,830 | \$6,420,868 | \$5,300,010 | \$7,047,121 | \$8,251,530 | \$8,474,811 | \$223,280 | 3% |
| Operating Capital | 318,780 | 39,128 | 8,795 | 20,328 | 84,634 | 475,000 | 390,366 | 461% |
| Total Operating Expenses | \$21,263,478 | \$21,407,213 | \$17,157,426 | \$18,927,238 | \$21,362,615 | \$23,663,807 | \$2,301,192 | 11% |

Schedule 14 – Net Operating Contribution by Unit – FY23-24 Preliminary Budget

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

| | 7/1/2020 6/30/2021 | 7/1/2021 6/30/2022 | | 7/1/2022 6/30/2023 | 7/1/2022 6/30/2023 | | | |
|---|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|----------------------|---------------------|--------------|
| | 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 | \$11,314,455 | \$406,990 | 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%) |
| Administration | \$8,277,211 | \$7,980,196 | \$8,676,406 | \$10,569,026 | \$9,946,706 | \$10,307,514 | \$360,808 | 4% |
| Camp Shelly | \$35,159 | (\$43,112) | (\$8,030) | \$41,011 | \$53,735 | (\$9,635) | (63,370) | (118%) |
| 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) | (\$742,430) | (143,348) | (24%) |
| 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 | - |
| Community Services | (\$229,353) | (\$1,485,309) | (\$2,330,798) | (\$1,400,888) | (\$1,042,040) | (\$1,220,590) | (\$178,551) | (17%) |
| 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% |
| Recreation | (\$597,720) | (\$1,418,481) | (\$788,672) | (\$328,711) | (\$593,105) | (\$827,060) | (\$233,956) | (39%) |
| 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%) |
| Parks and Facilities Maintenance | (\$5,825,782) | (\$6,238,575) | (\$5,248,316) | (\$6,021,089) | (\$7,036,080) | (\$7,414,150) | (\$378,070) | (5%) |
| Operating Capital | (\$318,780) | (\$39,128) | (\$8,795) | (\$20,328) | (\$84,634) | (\$475,000) | (390,366) | (461%) |
| TOTAL | \$1,305,576 | (\$1,201,298) | \$299,826 | \$2,798,009 | \$1,190,848 | \$370,714 | (\$820,134) | (69%) |

5. Operating Capital, or “Minor Projects”:

- a. 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).
- b. 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:
 - i. 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).

Schedule 15 – Operating Capital Preliminary Budget - FY23-24

Operating Capital Projections: FY22-23 through FY23-24

(actual results through March, 2023)

| | FY22-23 Fcst | FY23-24 Prelim Budget | FY24-25 | |
|---|------------------|-----------------------|------------------|--|
| AB1600 | | | | |
| ✓ (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 | |
| Sub-total, AB1600 Operating Capital | \$150,000 | \$160,000 | \$60,000 | |
| General Fund | | | | |
| 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 | |
| Sub-total, General Fund Operating Capital | \$474,794 | \$475,000 | \$65,000 | |
| TOTAL OPERATING CAPITAL | \$624,794 | \$635,000 | \$125,000 | |

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

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

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)

2. Projects/Equipment Added to 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)

Schedule 16 – CIP Project Financials – Preliminary Budget for FY23-24

This schedule includes preliminary projections for FY24-28 that were communicated to the City of Livermore for purposes of AB1600 planning, but the Board is asked to approve plans through FY23-24.

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 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 |
| | | Total Spend | 2,164,036 | 2,805,917 | 3,300,000 | 7,500,000 |
| | | | \$0 | | | |
| Park Capacity Enhancements | Not Yet Begun | AB1600 | \$0 | \$1,000,000 | \$2,000,000 | \$6,000,000 |
| Amphitheater for Sycamore Grove - Arroyo side | Not Yet Begun | AB1600 | \$0 | \$300,000 | | |
| Bill Clark Park Playground (Equipment/accessibility) | Not Yet Begun | AB1600 | \$0 | \$117,200 | \$0 | \$0 |
| Bill Clark Park Playground (Equipment/accessibility) | Not Yet Begun | Restricted Fund | \$0 | \$82,800 | \$0 | \$0 |
| Park Equipment Replacement - Ida Holm | Not Yet Begun | Reserve Funds | \$0 | \$250,000 | | |
| Park Equipment Replacement - Jack Williams | Not Yet Begun | Reserve Funds | \$0 | \$250,000 | | |
| Park Equipment Replacement - Tex Spruiell | Not Yet Begun | Reserve Funds | \$0 | \$0 | \$250,000 | |
| Park Equipment Replacement - Mocho | Not Yet Begun | Reserve Funds | \$0 | \$0 | \$250,000 | |
| Park Equipment Replacement - El Padro | Not Yet Begun | Reserve Funds | \$0 | \$0 | | \$250,000 |
| Park Equipment Replacement - Lester J Knott | Not Yet Begun | Reserve Funds | \$0 | \$0 | | \$250,000 |
| Park Equipment Replacement - Hagemann | Not Yet Begun | Reserve Funds | \$0 | \$0 | | \$250,000 |
| Park Equipment Replacement - Altamont Creek | Not Yet Begun | Reserve Funds | \$0 | \$0 | | \$250,000 |
| Park Equipment Replacement - Christensen | Not Yet Begun | Reserve Funds | \$0 | \$0 | | \$250,000 |
| Park Equipment Replacement - Al Caffodio | Not Yet Begun | Reserve Funds | \$0 | \$0 | | \$250,000 |
| Synthetic Turf Replacement - Cayetano | Not Yet Begun | Reserve Funds | \$0 | \$0 | \$800,000 | |
| Restroom at Sycamore Picnic Area (for picnics and programs) | In Progress | AB1600 | \$204,760 | \$0 | \$0 | \$0 |
| Bike Pump Track - Sunken Gardens | In progress | AB1600 | \$5,214 | \$805,917 | \$0 | \$0 |
| Patterson Ranch Trail | In progress | AB1600 | \$44,495 | \$0 | \$0 | \$0 |
| Trevarno Road Water/Sewer Assessment District (last phase) | In Progress | General Fund | \$49,515 | \$0 | \$0 | \$0 |
| Rodeo Stadium Infrastructure Improvements | In Progress | General Fund | \$248,392 | \$0 | \$0 | \$0 |
| Joe Michell Building (last phase) | Completed | AB1600 | \$7,045 | \$0 | \$0 | \$0 |
| Synthetic Turf - Robertson (2 fields) | Completed | General Fund | \$1,604,615 | \$0 | \$0 | \$0 |
| | | Totals | \$2,164,036 | \$2,805,917 | \$3,300,000 | \$7,500,000 |

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Appendix A

CIP vs Operating Capital vs Maintenance of Structures and Grounds (operating expense)

I. SPENDING CLASSIFICATIONS

Operating Capital:

1. Definition (consistent with the District's current accounting guidelines):
 - a. Includes property, plant, and equipment that have a total acquisition cost (including taxes, delivery, and installation) per unit that amounts to more than \$5,000 and an expected useful life greater than 1 year but which is not a part of an approved CIP initiative (defined below). Can be a newly purchased asset or an improvement to an existing capital asset that extends its useful life.
 - b. The District does not consider capitalization of bulk purchases where per unit costs are less than \$5,000.
 - c. Cost \$ amount threshold (beyond which a project can be considered as CIP): estimated cost, from design to completion, is less than the current limitations identified in CUPCCA (California Uniform Public Construction Cost Accounting act, which the District has elected to follow) as the threshold beyond which a formal bid process is required. As of this writing that limit is \$200,000. Example: a project to add a new pool fixture at a District site that costs \$175,000 would be treated as Operating Capital. IF the same project amounted to \$200,000, it could be considered a CIP project and reported as such. Note: Operating Capital projects that could qualify for AB1600 funding will be included in AB1600 reporting as such.

2. Accounted for in the operating unit responsible for its acquisition (eg, Information Technology).

Maintenance of Structures and Grounds:

1. Definition
 - a. Outlays to maintain the useful life of structures and grounds that do not extend the useful life of the asset and/or enhance its assessed value.
 - b. Includes on-going, routine maintenance efforts, as opposed to an initiative (project) with a distinct start and end date.
 - c. Accounted for in the operating unit responsible for the completion of the work, by location.

Capital Improvement Program (CIP):

1. Definition
 - a. Acquisition of land and/or development (improvement) of land for a park, trail, recreation facility, office, or other park operation, and construction (new/expansion/renovation) of facilities or improvements, such as public buildings and facilities, including administrative offices, schools, infrastructure used for the generation and distribution of water and utilities, and parks, playgrounds, and

- recreation. Could include information technology-focused projects such as new network infrastructure to enhance District-side systems connectivity.
- b. CIP program costs include planning, engineering, designing, delivery, installation, capital equipment, and other costs that are reasonably attributed to the effort to deliver the new or renovated infrastructure. Typically will include fixed assets that will be included in the overall CIP initiative.
 - c. A discreet project, one with a defined start and end date, as opposed to on-going, routine maintenance.
 - d. Cost \$ amount threshold (beyond which a project can be considered as CIP): estimated cost, from design to completion, exceeds the current limitations identified in CUPCCA as the threshold beyond which a formal bid process is required. As of this writing that limit is \$200,000.
 - e. Typically multi-year in duration (12 months or more);
 - f. May rely on special, restricted funding (eg grants, trusts, AB1600)
 - i. Note: AB1600-eligible projects will NOT be subject to the Cost Estimate constraint outlined in item 1.d., above.

2. Funding Sources

- a. AB1600 (developer fees administered by, and shared with, the District and the City of Livermore – in the case of public parks - and intended for capital improvement programs in response to development projects that will impact service levels for public infrastructure (in LARPD’s case, parks and recreation-focused).
 - i. Reflects reimbursement of costs incurred to address increased demand for public facilities reasonably attributed to development projects in order to:
 - 1. Add new, or enhance existing, facilities to increase the level of service in response to increased public demand; or
 - 2. Achieve an adopted level of service that is consistent with the general plan
- b. General Fund
 - i. Unassigned Reserve funds that are available for CIP initiatives that do not meet the criteria for AB1600 or other restricted funding.
- c. Trusts and Grants
 - i. Typically establish specific spending guidelines for fund use.

Appendix B – Program Fee Schedule

| Program Service | Description | Fees as of 07/01/2023 | Anticipated Fee by 07/01/2026 |
|---------------------------------|------------------------------|--------------------------------|--------------------------------------|
| Youth Services | | | |
| Extended Student Students (ESS) | Monthly Rate | \$600.00 | \$650.00 |
| Preschool Camps | Weekly Rate | \$160.00 | \$175.00 |
| Toddlers at Trevarno | Six-week sessions | Resident - \$125.00 | Resident - \$136.00 |
| | | Non-Resident - \$138.00 | Non-Resident - \$150.00 |
| Mommy and Me | Six-week sessions | Resident - \$200.00 | Resident - \$220.00 |
| | | Non-Resident - \$220.00 | Non-Resident - \$242.00 |
| Tiny Tots (Sept-Dec) | Month to Month | \$250.00 | \$275.00 |
| Tiny Tots (January-May) | Month to Month | \$300.00 | \$330.00 |
| Pre-K | Month to Month | \$300.00 | \$330.00 |
| Aquatics | | | |
| Lap Swim – ages 14-54 | Daily Drop-in | \$6.00 | \$7.00 |
| Lap Swim – ages 55+ | Daily Drop-in | \$5.00 | \$6.00 |
| Lap Swim – ages 14-54 | Monthly (unlimited) | \$80.00 | \$86.00 |
| Lap Swim – ages 55+ | Monthly (unlimited) | \$64.00 | \$68.00 |
| Lap Swim – ages 14-54 | Monthly (limited) 8 visits | \$40.00 | \$45.00 |
| Lap Swim – ages 55+ | Monthly (limited) 8 visits | \$32.00 | \$50.00 |
| Water Exercise – ages 14-54 | Drop-in | \$10.00 | \$10.00 |
| Water Exercise – ages 55+ | Drop-in | \$9.00 | \$9.00 |
| Water Exercise – ages 14-54 | Monthly (unlimited) | \$128.00 | \$128.00 |
| Water Exercise – ages 55+ | Monthly (unlimited) | \$112.00 | \$112.00 |
| Water Exercise – ages 14-54 | Monthly (limited) 8 visits | \$72.00 | \$72.00 |
| Water Exercise – ages 55+ | Monthly (limited) 8 visits | \$64.00 | \$64.00 |
| May Nissen Recreation Swim | June/July/August | \$1.00 | \$1.00 |
| RLAC Recreation Swim | June/July/August – per visit | \$7.00 | \$7.00 |
| Toddler Time | June/July/August – per visit | \$4.00 | \$6.00 |
| Hot Nights Rec Swim | June/July/August – per visit | \$6.00 | \$6.00 |
| Lifeguard Training | 4-day session | Resident \$100.00 | Resident \$110.00 |
| | | Non-Resident \$200.00 | Non-Resident \$220.00 |
| Group Swim Lessons | Two-week sessions | Resident \$84.00 | Resident \$90.00 |
| | | Non-Resident \$94.00 | Non-Resident \$100.00 |
| Private Swim Lessons | Two-week sessions | Resident \$200.00 | Resident \$220.00 |
| | | Non-Resident \$220.00 | Non-Resident \$240.00 |
| Water Polo Camp | Three-week sessions | Resident \$110.00-\$125.00 | Resident \$120.00-\$135.00 |
| | | Non-Resident \$120.00-\$145.00 | Non-Resident \$120.00-\$145.00 |
| Pool Rental | Per Lane – Per Hour | \$9.00 | \$10.00 |
| Pool Rental – School Parties | Rate per student | \$7.00 | \$7.00 |

Appendix B – Continued

| Program Service | Description | Fees as of 07/01/2023 | Anticipated Fee by 07/01/2026 |
|--------------------------|---|--|--|
| Open Space | | | |
| Nature Camp | One-week sessions | Resident \$290.00 Non-Resident \$319.00 | Resident \$300.00 Non-Resident \$330.00 |
| Counselor in Training | One-week sessions | \$100.00 | \$100.00 |
| Ranger Led Programs | Private Groups | \$100.00-\$300.00 | \$110.00 - \$330.00 |
| Hoot Owls | Groups (limited to 20) | Resident \$205.00 Non-Resident \$225.00 | Resident \$205.00 Non-Resident \$225.00 |
| Junior Rangers | Eight-week session (5 hours per day) | Resident \$360.00 Non-Resident \$390.00 | Resident \$370.00 Non-Resident \$400.00 |
| Ranger Explorers | Four-week session (5 hours per day) | Resident \$220.00 Non-Resident \$240.00 | Resident 225.00 Non-Resident \$245.00 |
| Science Camp | Four-week session | Resident \$50.00 Non-Resident \$55.00 | Resident \$55.00 Non-Resident \$60.00 |
| School Programs | Field (Sycamore or local park) | Resident \$205.00-\$385.00 Non-Resident \$205.00-\$385.00 | Resident \$205.00-\$385.00 Non-Resident \$205.00-\$385.00 |
| School Programs | Classroom (LVJUSD) | Resident \$95.00-\$100.00 Non-Resident \$105.00-\$165.00 | Resident \$95.00-\$100.00 Non-Resident \$105.00-\$165.00 |
| Special Events | One day events | \$5.00 - \$30.00 | \$5.00 - \$30.00 |
| Daily Parking Pass | n/a | \$5.00 | \$7.00 |
| Annual Parking Pass | Annual passes | \$45.00 - \$60.00 | \$45.00 - \$60.00 |
| Camp Shelly – individual | Friday-Sunday & Holidays | Resident \$55.00 Non-Resident \$60.00 | Resident \$55.00 Non-Resident \$70.00 |
| Camp Shelly – individual | Monday-Thursday | Resident \$50.00 Non-Resident \$55.00 | Resident \$50.00 Non-Resident \$75.00 |
| Camp Shelly – group | Friday-Sunday & Holidays | \$60.00 | \$65.00 |
| Camp Shelly – group | Monday-Thursday | \$55.00 | \$60.00 |
| Additional Car | Per night | \$5.00 | |

Appendix B – Continued

| Program Service | Description | Fees as of 07/01/2023 | Anticipated Fee by 07/01/2026 | |
|-----------------------------------|---------------------------------------|---|--|---|
| Facilities | | | | |
| Ravenswood Rental | Hourly Rate | Resident \$285.00 Non-Resident \$315.00 | Resident \$290.00 Non-Resident \$ 350.00 | |
| Ravenswood Deposit | Refundable | \$750.00 | \$1,000.00 | |
| Ravenswood Transaction Fee | Non-Refundable | \$55.00 | n/a | |
| Ravenswood Lawn Games | Daily Fee | \$200.00 | n/a | |
| | | | | |
| Cresta Blanca Rental | All Hourly Rate | Resident \$285.00 Non-Resident \$315 | Resident \$290.00 Non-Resident \$350.00 | |
| Cresta Blanca Rental | North Side Hourly Rate | Resident \$100.00 Non-Resident \$130.00 | Resident \$110.00 Non-Resident \$165.00 | |
| Cresta Blanca Rental | South Side Hourly Rate | Resident \$200 Non-Resident \$230 | Resident \$205.00 Non-Resident \$265.00 | |
| Minimomies | 4-hour rental/max capacity 25 | \$1,000.00 | n/a | |
| Cresta Blanca (all) Deposit | Refundable | \$1,500.00 | \$1,800.00 | |
| Cresta Blanca (half) Deposit | Refundable | \$500.00 | \$750.00 | |
| Cresta Blanca Transaction Fee | Non-Refundable | \$45.00 | n/a | |
| Cleaning Fee | Non Refundable | \$150.00 | \$165.00 | |
| Outdoor Cleaning Fee | Non-Refundable | \$100.00 | \$100.00 | |
| Alcohol Insurance Fee | Events with alcohol | \$100.00 | Market Rate | |
| Insurance Fee | Set at Market Rate | \$200.00 | Market Rate | |
| Community Center – Larkspur | Capacity 120-220 (banquet-lecture) | Resident \$120.00 Non-Resident \$145.00 | Resident \$130.00 Non-Resident \$160.00 | |
| | Hourly Rate | Security Deposit \$500.00 | Security Deposit \$500.00 | |
| | Capacity 78-112 (banquet-lecture) | Resident \$80.00 Non-Resident \$95.00 | Resident \$88.00 Non-Resident \$105.00 | |
| Community Center – Larkspur North | Hourly Rate | Security Deposit \$250.00 | Security Deposit \$250.00 | |
| | Capacity 48-60 (banquet-lecture) | Resident \$50.00 Non-Resident \$60.00 | Resident \$55.00 Non-Resident \$65.00 | |
| | Hourly Rate | Security Deposit \$250.00 | Security Deposit \$250.00 | |
| Community Center – Larkspur South | Capacity 88-100 (banquet-lecture) | Resident \$80.00 Non-Resident \$90.00 | Resident \$90.00 Non-Resident \$100.00 | |
| | Hourly Rate | Security Deposit \$250.00 | Security Deposit \$300.00 | |
| | Capacity 40-45 (banquet-lecture) | Resident \$80.00 Non-Resident \$90.00 | Resident \$90.00 Non-Resident \$100.00 | |
| Elbow Room | Hourly Rate | Security Deposit \$100.00 | Security Deposit \$250.00 | |
| | Capacity 40-60 (banquet-lecture) | Resident \$50.00 Non-Resident \$65.00 | Resident \$55.00 Non-Resident \$70.00 | |
| | Hourly Rate | Security Deposit \$250.00 | Security Deposit \$250.00 | |
| Sycamore Room | Capacity 32-40 (banquet=lecture) | Resident \$50.00 Non-Resident \$65.00 | Resident \$55.00 Non-Resident \$65.00 | |
| | Hourly Rate | Security Deposit \$50.00 | Security Deposit \$250.00 | |
| | Commercial Kitchen | Hourly Rate | Resident \$250.00 Non-Resident \$310.00 Deposit \$100.00 | Resident \$300.00 Non Resident \$ 340.00 Deposit \$250.00 |
| Classroom Kitchen | Capacity 10 Hourly Rate | Resident \$75.00 Non-Resident \$100.00 Deposit \$100.00 | Resident \$82.00 Non-Resident \$110.00 Deposit \$250.00 | |
| | Outdoor Courtyard | Capacity 350 Hourly Rate | Resident \$130.00 Non-Resident \$150.00 Deposit \$250.00 | Resident \$145.00 Non-Resident \$165.00 Deposit \$250.00 |

Appendix B – Continued

| Program Service | Description | Fees as of 07/01/2023 | Anticipated Fee by 07/01/2026 |
|--|---|------------------------------|--------------------------------------|
| Picnic Rentals | | | |
| Big Trees, Hagemann, Independence, May Nissan | 40 or less | Resident \$75.00 | Resident \$78.00 |
| | Daily Rental Fee | Non-Resident \$100.00 | Non-Resident \$108.00 |
| Big Trees, Hagemann, Independence, May Nissan | 41-100 | Resident \$150.00 | Resident \$160.00 |
| | Daily Rental Fee | Non-Resident \$175.00 | Non-Resident \$185.00 |
| Big Trees, Hagemann, Independence, May Nissan | 101-200 | Resident \$200.00 | Resident \$210.00 |
| | Daily Rental fee | Non-Resident \$225.00 | Non-Resident \$235.00 |
| Bounce House Permit | Approved vendor list | Resident \$50.00 | Resident \$50.00 |
| | | Non-Resident \$60.00 | Non-Resident \$60.00 |
| Refundable Deposit | | \$100.00 | \$100.00 |
| Liability Insurance | Groups of 40 or more and/or functions permitted for alcohol | \$200.00 | \$200.00 |
| Robert Livermore Park Sports Fields with Picnic Rental | Per hour-per field | \$25.00 | \$30.00 |
| Robert Livermore Park Baseball Field with Picnic Rental | Per hour-per field | \$25.00 | \$30.00 |
| Robert Livermore Park Baseball Field with Volleyball Court | Per hour-per court | \$25.00 | \$30.00 |
| Pickleball Court Rental | Per hour-per court | \$10.00 | \$12.00 |
| Tennis Court Rental | Per hour-per court | \$15.00 | \$18.00 |
| Photo Permits | | | |
| General Park and Facility | Sunrise to Sunset | Resident \$50.00 | Resident \$50.00 |
| | | Non-Resident \$60.00 | Non-Resident \$60.00 |
| Ravenswood Historic Site | 2 hours | Resident \$80.00 | Resident \$80.00 |
| | | Non-Resident \$90.00 | Non-Resident \$90.00 |
| Ravenswood Historic Site | Per Additional Hour | \$50.00 | \$50.00 |
| Sycamore Grove Park | 7:00 am – Sunset | Resident \$50.00 | Resident \$50.00 |
| | | Non-Resident \$60.00 | Non-Resident \$60.00 |

Appendix B – Continued

| Program Service | Description | Fees as of 07/01/2023 | Anticipated Fee by 07/01/2026 |
|---------------------------------------|--|--|--|
| Sports Fields and Gymnasium | | | |
| Turf Fields | Cayetano, Robertson 1&2 | \$66.00 | \$70.00 |
| | Hourly Rate | Events, Clinic, Camps \$85.00 | Events, Clinic, Camps \$90.00 |
| Premier Grass Sports Fields | Max Baer Field 2, Ernie Rodrigues Field 1&2, Robertson Field 3 | Youth 0-18 \$20.00 | Youth 0-18 \$22.00 |
| | Hourly Rate | Adult 19+ \$30.00 Events, Clinics, Camps \$39.00 | Adult 19+ \$32.00 Events Clinics, Camps \$42.00 |
| Grass Sports Fields | Hourly Rate | Youth 0-18 \$17.00 | Youth 0-18 \$20.00 |
| | | Adult 19+ \$27.00 Events, Clinics, Camps \$36.00 | Adult 19+ \$30.00 Events Clinics, Camps \$38.00 |
| Field Lighting | Per Hour | \$30.00 | \$30.00 |
| Field Prep I – baseball/softball | Raking batter’s box, mound, and traffic areas around bases | \$22.00 | \$22.00 |
| Field Prep II – baseball/softball | Level I watering, spiking, dragging | \$35.00 | \$35.00 |
| Field Prep III | Level I & II field lining | \$50.00 | \$50.00 |
| Full Gym | Hourly Rate | Resident \$88.00 | Resident \$92.00 |
| | | Non-Resident \$112.00 Events, Clinics, Camps \$150.00 | Non-Resident \$118.00 Events, Clinics, Camps \$158.00 |
| Individual Court (Gym) | Hourly Rate | Resident \$44.00 | Resident \$46.00 |
| | | Non-Resident \$56.00 Events, Clinics, Camps \$75.00 | Non-Resident \$58.00 Events, Clinics, Camps \$80.00 |
| Youth and Adult Recreation | | | |
| Indoor Pickleball – Adult | Daily Drop-In | \$6.00 | \$7.00 |
| Indoor Pickleball – Senior | Daily Drop-In | \$5.00 | \$6.00 |
| Indoor Pickleball – Adult | 5-visit pass (exp. 12/31) | \$28.00 | \$30.00 |
| Indoor Pickleball – Senior | 5-visit pass (exp. 12/31) | \$23.00 | \$25.00 |
| Indoor Pickleball – Adult | 10-visit pass (exp 12/31) | \$55.00 | \$60.00 |
| Indoor Pickleball – Senior | 10-visit pass (exp 12/31) | \$45.00 | \$50.00 |
| Indoor Pickleball – Adult | 20-visit pass (exp 12/31) | \$108.00 | \$112.00 |
| Indoor Pickleball – Senior | 20-visit pass (exp 12/31) | \$88.00 | \$92.00 |
| Adult Softball League Men/Women/Co-Ed | Fee per team – 6 weeks | Resident \$625.00 Non-Resident \$687.00 | Resident \$650.00 Non-Resident \$700.00 |
| Youth Soccer League | 8-week sessions | Resident \$180.00 Non-Resident \$198.00 | Resident \$185.00 Non-Resident \$200.00 |
| Pee Wee Kickers | 4-week sessions | Resident \$80.00 Non-Resident \$88.00 | Resident \$82.00 Non-Resident \$90.00 |
| Wee Hoop Dribblers/Jumpers | 4-week sessions | Resident \$78.00 Non-Resident \$85.00 | Resident \$80.00 Non-Resident \$88.00 |
| Little Hoopers | 4-week sessions | Resident \$80.00 Non-Resident \$88.00 | Resident \$82.00 Non-Resident \$90.00 |
| Hot Shot Basketball | 4-week sessions | Resident \$100.00 Non-Resident \$110.00 | Resident \$105.00 Non-Resident \$115.00 |
| Youth Basketball | 7-week sessions | Resident \$228.00 Non-Resident \$250.00 | Resident \$232.00 Non-Resident \$255.00 |
| Kids Night Out | Several throughout the year | Resident \$32.00 Non-Resident \$35.00 | Resident \$35.00 Non-Resident \$38.00 |
| Day Camps | 3-5 day sessions | Resident \$125.00-\$198.00 Non-Resident \$138.00-\$165.00 | Resident \$136.00-\$215.00 Non-Resident \$148.00-\$180.00 |

Appendix B – Continued

| Program Service | Description | Fees as of 07/01/2023 | Anticipated Fee by 07/01/2026 |
|----------------------------------|---|--------------------------------|--------------------------------------|
| Contract Classes | | | |
| Youth, Adult, and Senior classes | This includes fitness, sports, and specialty classes and camps. The contractor sets the fees. | 60%-70% contractor split | 60% contractor split |
| | | 30%-40% LARPD split | 40% LARPD split |
| Senior Services | | | |
| Day Trips/Socials | Varies throughout the year | Resident \$5.00-\$100.00 | Resident \$5.00 - \$100.00 |
| | | Non-Resident \$6.00 - \$110.00 | Non-Resident \$6.00 - \$110.00 |
| LARPD Senior Classes | LARPD staff-led classes | Resident \$5.00-\$40.00 | Resident \$5.00 - \$100.00 |
| | | Non-Resident \$6.00 - \$44.00 | Non-Resident \$6.00 - \$110.00 |