

LIVERMORE AREA RECREATION AND PARK DISTRICT

**FINANCE COMMITTEE**

**DRAFT MEETING NOTES**

**MONDAY, NOVEMBER 15, 2021  
1:30 P.M.**

*NOTICE: Coronavirus COVID-19*

*In accordance with the Ralph M. Brown Act (Cal. Gov. Code 54950-54963), as amended by Assembly Bill 361 (2021), members of the Livermore Area Recreation and Park District Finance Committee and staff participated in this meeting via Zoom teleconference. In the interest of maintaining appropriate social distancing, members of the public also participated in this meeting electronically.*

Committee Members Present: Philip Pierpont, James E. Boswell

LARPD Staff Present: Jeffrey Schneider, Fred Haldeman, Jill Kirk, Jessie Masingale, Joseph Benjamin, Julie Dreher, Linda VanBuskirk, Lynn Loucks, Megan Shannon, Michelle Newbould, Nancy Blair, Pamela Healy, Robert Sanchez,

Public Members Present: None

**1. Call to Order:** Committee Chair Pierpont called the meeting to order at 1:35 p.m. Director Boswell arrived at 1:52 p.m.

**2. Public Comment:** None.

**3. Approval of the Minutes of the Finance Committee Meeting held on October 18, 2021:** The meeting minutes of October 18, 2021 were approved unanimously as submitted.

**4. Discussion and Possible Action Regarding Teleconference During a Proclaimed State of Emergency:**

**Action:** Director Pierpont approved Resolution No. 2726-c determining to conduct meetings of the LARPD Finance Committee using teleconferencing pursuant to Government Code 54953, as amended by AB 361, for the period November 15, 2021 to December 15, 2021.

**5. Financial Update – Results through October:**

Director Pierpont called for a 10-minute recess to allow Director Boswell time to arrive on the Zoom webinar. Director Boswell arrived at 1:52 p.m. The Finance Committee meeting resumed at 1:55 p.m. Committee members agreed to combine Agenda Items 5 and 6 together, as the “Schedule Proposed to Illustrate the Impact of POBs on Retirement Expense and Unit Results” was included in the Item 5 Financials presentation on page 6.

Business Services Manager Jeffrey Schneider shared his screen and provided an in-depth review of financial schedules (see attached) which detailed the following financial results through October 2021:

- a) For the month of October, the District is \$302k favorable to Budget.
- b) Revenue from Operations is favorable by \$99k; largely because of grants that Community Services Manager Jill Kirk and her team drove through ESS -- \$65k was COVID relief coming through the state that Ms. Kirk and her team administered, plus close to \$22k from Hively.
- c) A new schedule has been added to the Financial Update that outlines the monthly impact for FY21-22 of Pension Obligations Bonds (POBs) on Retirement Expense versus the associated debt service commitment. As well, the summary of Salary and Benefits expense has been adjusted to show the impact, by operating unit, of the ACERA reduction. In October, three pay periods' worth of ACERA savings amounted to \$118k, while debt service amounted to \$21,686 in incremental Interest expense (we will not see a principal payment until February, 2022), for a Net Impact (favorable) of \$96k.
- d) Salary and Benefits YTD is \$372k favorable vs. plan with \$197k of that associated with the reduction to the District's ACERA contributions resulting from the Pension Obligation Bonds = \$130k net savings YTD.
- e) The District contribution rates for ACERA dropped from 44.59% of salaries down to 16.51%.
- f) Staff are working to complete reporting on CIP Project Spend vs. Budget. This will outline funding from the General Fund and those funded through AB 1600.

No Committee action was taken; however, the following items were suggested:

**Action Items:**

- On page 5, Revenue View: Actual Results YTD, create a separate line item within the Community Service section of the report for Grant Monies.
- Set up revenue targets - strategically/tactfully/operationally.
- These schedules will be distributed to the full Board.

**6. Schedule Proposed to Illustrate the Impact of POBs on Retirement Expense and Unit Results:**

As stated above, Committee members agreed to combine Agenda Items 5 and 6 together, as the "Schedule Proposed to Illustrate the Impact of POBs on Retirement Expense and Unit Results" was included in the Item 5 Financials presentation at page 6, and a new column added to the schedule on page 7 "MEMO: net of POB impact".

This item was discussion only and no Committee action was taken.

**7. Directors' Reports and Announcements:** None.

**8. Adjournment:** Chair Pierpont adjourned the meeting at 2:42 p.m.

Attachment  
/lvb



# Livermore Area Recreation and Park District 11/15/21 Finance Committee

*October 2021 Financials Review*

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- P3 Summary View: October, 2021 Results
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- P9 Expenses by Type: Year-to-date FY21-22

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

	FY19-20	FY20-21	FY21-22		Variance: Favorable/(Unfav)		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
<b>Revenue</b>										
Taxes	\$158	\$0	\$1,416	\$2,525	(\$1,109)	(44%)	\$1,258	796%	\$1,416	-
From Operations	726,021	302,209	553,893	455,252	98,641	22%	(\$172,128)	(24%)	\$251,684	83%
<b>Total Revenue</b>	<b>\$726,179</b>	<b>\$302,209</b>	<b>\$555,309</b>	<b>\$457,777</b>	<b>\$97,532</b>	<b>21%</b>	<b>(\$170,870)</b>	<b>(24%)</b>	<b>\$253,100</b>	<b>84%</b>
<b>Salary and Benefits (1)</b>	<b>1,167,305</b>	<b>1,469,565</b>	<b>1,313,105</b>	<b>1,483,269</b>	<b>170,164</b>	<b>11%</b>	<b>\$145,800</b>	<b>12%</b>	<b>(\$156,460)</b>	<b>(11%)</b>
<b>Services and Supplies (2)</b>	<b>660,528</b>	<b>429,241</b>	<b>479,203</b>	<b>513,244</b>	<b>34,041</b>	<b>7%</b>	<b>(\$181,325)</b>	<b>(27%)</b>	<b>\$49,962</b>	<b>12%</b>
<b>Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>\$0</b>	<b>-</b>	<b>\$0</b>	<b>-</b>
<b>Sub-total, Expenses</b>	<b>\$1,827,833</b>	<b>\$1,898,806</b>	<b>\$1,792,308</b>	<b>\$1,996,513</b>	<b>\$204,205</b>	<b>10%</b>	<b>(\$35,525)</b>	<b>(2%)</b>	<b>(\$106,498)</b>	<b>(6%)</b>
<b>Net Operating Results</b>	<b>(\$1,101,654)</b>	<b>(\$1,596,597)</b>	<b>(\$1,236,999)</b>	<b>(\$1,538,736)</b>	<b>\$301,737</b>	<b>20%</b>	<b>(\$135,345)</b>	<b>(12%)</b>	<b>\$359,598</b>	<b>23%</b>

**Memo: Impact of Pension Obligation Bonds (Retirement Expense reductions offset by Interest and Principal payments):**

Current Month reduction in ACERA retirement expense:	\$117,881 <sup>(1)</sup>
Current Month incremental Interest and Principal expense:	21,686 <sup>(2)</sup>
Net Impact: Favorable / (Unfavorable)	<u>\$96,195</u>

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Summary View: ACTUAL Results Year-to-Date October, 2021 (month 4)**

	FY19-20	FY20-21	FY21-22		Variance: Favorable/(Unfav)		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
<b>Revenue</b>										
Taxes	\$510,323	\$511,351	\$480,398	\$479,100	\$1,298	0%	(\$29,925)	(6%)	(\$30,953)	(6%)
From Operations	3,218,738	1,196,174	2,108,483	2,102,353	6,130	0%	(\$1,110,255)	(34%)	\$912,309	76%
<b>Total Revenue</b>	<b>\$3,729,061</b>	<b>\$1,707,525</b>	<b>\$2,588,881</b>	<b>\$2,581,453</b>	<b>\$7,428</b>	<b>0%</b>	<b>(\$1,140,180)</b>	<b>(31%)</b>	<b>\$881,356</b>	<b>52%</b>
<b>Salary and Benefits (1)</b>	<b>4,944,860</b>	<b>4,368,564</b>	<b>4,042,111</b>	<b>4,414,527</b>	<b>372,416</b>	<b>8%</b>	<b>(\$902,749)</b>	<b>(18%)</b>	<b>(\$326,453)</b>	<b>(7%)</b>
<b>Services and Supplies (2)</b>	<b>2,546,732</b>	<b>1,683,297</b>	<b>2,287,944</b>	<b>2,272,055</b>	<b>(15,889)</b>	<b>(1%)</b>	<b>(\$258,788)</b>	<b>(10%)</b>	<b>\$604,647</b>	<b>36%</b>
<b>Capital</b>	<b>0</b>	<b>8,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>\$0</b>	<b>-</b>	<b>(\$8,795)</b>	<b>(100%)</b>
<b>Sub-total, Expenses</b>	<b>\$7,491,592</b>	<b>\$6,060,656</b>	<b>\$6,330,055</b>	<b>\$6,686,581</b>	<b>\$356,526</b>	<b>5%</b>	<b>(\$1,161,537)</b>	<b>(16%)</b>	<b>\$269,399</b>	<b>4%</b>
<b>Net Operating Results</b>	<b>(\$3,762,531)</b>	<b>(\$4,353,131)</b>	<b>(\$3,741,174)</b>	<b>(\$4,105,128)</b>	<b>\$363,954</b>	<b>9%</b>	<b>\$21,357</b>	<b>1%</b>	<b>\$611,957</b>	<b>14%</b>

**Memo: Impact of Pension Obligation Bonds (Retirement Expense reductions offset by Interest and Principal payments):**

year-to-date reduction in ACERA retirement expense:	\$197,071	(1)
year-to-date incremental Interest and Principal expense:	66,504	(2)
<b>Net Impact: Favorable / (Unfavorable)</b>	<b>\$130,567</b>	

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)**  
**Revenue View: ACTUAL Results Year-to-Date October, 2021 (month 4)**

	FY19-20	FY20-21	FY21-22		Variance Favorable/(Unfav)		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
<b>Tax Revenue</b>										
Property Taxes	\$481,487	\$504,360	\$483,447	\$469,000	\$14,447	3%	\$1,960	0%	(\$20,913)	(4%)
Parcel Taxes	7,581	2,725	(4,396)	0	(4,396)	-	(11,977)	(158%)	(7,121)	(261%)
Other Taxes	21,255	4,266	1,347	10,100	(8,753)	(87%)	(19,908)	(94%)	(2,919)	(68%)
<b>Total Tax Revenues</b>	<b>\$510,323</b>	<b>\$511,351</b>	<b>\$480,398</b>	<b>\$479,100</b>	<b>\$1,298</b>	<b>0%</b>	<b>(\$29,925)</b>	<b>(6%)</b>	<b>(\$30,953)</b>	<b>(6%)</b>
<i>% of total</i>	<i>14%</i>	<i>30%</i>	<i>19%</i>	<i>19%</i>						
<b>Earned Income</b>										
Marketing and Public Info	11,317	1,552	0	0	0	-	(11,317)	(100%)	(1,552)	(100%)
Business Services	8,221	1,395	3,119	6,250	(3,131)	(50%)	(5,102)	(62%)	1,724	124%
Concessions	30,656	0	1,850	1,850	0	0%	(28,806)	(94%)	1,850	-
<b>Business Services</b>	<b>\$50,194</b>	<b>\$2,947</b>	<b>\$4,969</b>	<b>\$8,100</b>	<b>(\$3,131)</b>	<b>(39%)</b>	<b>(\$45,225)</b>	<b>(90%)</b>	<b>\$2,022</b>	<b>69%</b>
<i>% of total</i>	<i>1%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>						
Camp Shelly	\$20,224	\$0	\$55,822	\$52,400	\$3,422	7%	\$35,598	176%	\$55,822	-
Extended Student Svcs (ESS)	1,708,047	784,568	996,256	839,800	156,456	19%	(711,791)	(42%)	211,688	27%
Senior Svcs and Volunteers	95,952	19,230	39,048	37,500	1,548	4%	(56,904)	(59%)	19,818	103%
Preschool	152,223	0	52,839	57,600	(4,761)	(8%)	(99,384)	(65%)	52,839	-
Open Space	48,468	93,236	142,364	142,830	(466)	(0%)	93,896	194%	49,128	53%
Believes Program	20,360	0	0	20,360	(20,360)	(100%)	(20,360)	(100%)	0	-
Middle School Program	183,852	(148)	0	24,256	(24,256)	(100%)	(183,852)	(100%)	148	(100%)
<b>Community Services</b>	<b>\$2,229,126</b>	<b>\$896,886</b>	<b>\$1,286,329</b>	<b>\$1,174,746</b>	<b>\$111,583</b>	<b>9%</b>	<b>(\$942,797)</b>	<b>(42%)</b>	<b>\$389,443</b>	<b>43%</b>
<i>% of total</i>	<i>60%</i>	<i>53%</i>	<i>50%</i>	<i>46%</i>						
Recreation Classes	\$34,002	\$2,277	\$62,811	\$65,442	(2,631)	(4%)	\$28,809	85%	\$60,534	2,658%
Adult Sports and Fitness	47,089	566	24,657	25,947	(1,290)	(5%)	(22,432)	(48%)	24,091	4,256%
Facility Use & Rentals	258,208	6,980	106,331	176,926	(70,595)	(40%)	(151,877)	(59%)	99,351	1,423%
Youth Sports and Fitness	101,499	41,611	175,885	157,809	18,076	11%	74,386	73%	134,274	323%
Field and Gym Rentals	212,640	69,048	174,502	204,700	(30,198)	(15%)	(38,138)	(18%)	105,454	153%
Aquatics	181,745	75,543	178,309	177,199	1,110	1%	(3,436)	(2%)	102,766	136%
<b>Recreation</b>	<b>\$835,183</b>	<b>\$196,025</b>	<b>\$722,495</b>	<b>\$808,023</b>	<b>(\$85,528)</b>	<b>(11%)</b>	<b>(\$112,688)</b>	<b>(13%)</b>	<b>\$526,470</b>	<b>269%</b>
<i>% of total</i>	<i>22%</i>	<i>11%</i>	<i>28%</i>	<i>31%</i>						
<b>Park Operations</b>	<b>\$104,207</b>	<b>\$100,316</b>	<b>\$94,690</b>	<b>\$111,484</b>	<b>(\$16,794)</b>	<b>(15%)</b>	<b>(\$9,517)</b>	<b>(9%)</b>	<b>(\$5,626)</b>	<b>(6%)</b>
<i>% of total</i>	<i>3%</i>	<i>6%</i>	<i>4%</i>	<i>4%</i>						
<b>Total Earned Income</b>	<b>\$3,218,710</b>	<b>\$1,196,174</b>	<b>\$2,108,483</b>	<b>\$2,102,353</b>	<b>\$6,130</b>	<b>0%</b>	<b>(\$1,110,227)</b>	<b>(34%)</b>	<b>\$912,309</b>	<b>76%</b>
<i>% of total</i>	<i>86%</i>	<i>70%</i>	<i>81%</i>	<i>81%</i>						
<b>Total General Fund Revenue</b>	<b>\$3,729,033</b>	<b>\$1,707,525</b>	<b>\$2,588,881</b>	<b>\$2,581,453</b>	<b>\$7,428</b>	<b>0%</b>	<b>(\$1,140,152)</b>	<b>(31%)</b>	<b>\$881,356</b>	<b>52%</b>

# Pension Obligation Bonds – Impact on Expenses

## Pension Obligation Bonds - Summary View of Retirement Expense Savings vs Incremental Debt Service Expenses

FY21-22

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	FY21-22	YTD Oct21
ACERA Expense Reduction	0	0	\$79,190	\$117,881	\$79,190	\$79,190	\$79,190	\$79,190	\$79,190	\$117,881	\$79,190	\$98,536	\$888,628	\$197,071
Pension Debt Service - Interest	0	23,132	21,686	21,686	21,686	21,686	21,686	21,686	21,503	21,503	21,503	21,503	239,262	66,504
Pension Debt Service - Principal	0	0	0	0	0	0	0	660,000	0	0	0	0	660,000	0
Total Debt Service Expense	\$0	\$23,132	\$21,686	\$21,686	\$21,686	\$21,686	\$21,686	\$681,686	\$21,503	\$21,503	\$21,503	\$21,503	\$899,262	\$66,504
<b>Net Impact of POB on Net Operating Results</b>	<b>\$0</b>	<b>(\$23,132)</b>	<b>\$57,504</b>	<b>\$96,195</b>	<b>\$57,504</b>	<b>\$57,504</b>	<b>\$57,504</b>	<b>(\$602,496)</b>	<b>\$57,687</b>	<b>\$96,378</b>	<b>\$57,687</b>	<b>\$77,032</b>	<b>(\$10,635)</b>	<b>\$130,567</b>

Notes:

- As expected, ACERA Savings began to be realized in September in conjunction with the onset of the reduced Employer contribution rates resulting from the reduction to the District's unfunded accrued actuarial liability (UAAL) that resulted from the POB-generated funds
- Debt Service Calcs have been reviewed with the District's Audit partner and are based on source data from PFM Financial Advisors

Livermore Area Recreation and Park District (LARPD)

### Impact \* of POB-Financed 95% reduction to the Unfunded Actuarial Accrued Liability (UAAL) with ACERA

\* Impact is calculated vs original, Approved Budget for FY21-22

	# of EEs	b ACERA Rate PRIOR	c ACERA Rate REVISED	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	FY21-22
<b>DISTRICT TOTALS</b>	41	44.59%	16.51%	\$79,190	\$117,881	\$79,190	\$79,190	\$79,190	\$79,190	\$79,190	\$117,881	\$79,190	\$98,536	\$888,628
01-Administration	6	42.38%	14.30%	\$16,944	\$25,416	\$16,944	\$16,944	\$16,944	\$16,944	\$16,944	\$25,416	\$16,944	\$21,180	\$190,620
05-Building Maintenance	6	45.21%	17.13%	\$11,142	\$16,713	\$11,142	\$11,142	\$11,142	\$11,142	\$11,142	\$16,713	\$11,142	\$13,928	\$125,348
07-Park Operations	6	46.42%	18.34%	\$9,862	\$14,793	\$9,862	\$9,862	\$9,862	\$9,862	\$9,862	\$14,793	\$9,862	\$12,328	\$110,948
09-Extended Student Services	15	43.52%	15.44%	\$22,524	\$33,786	\$22,524	\$22,524	\$22,524	\$22,524	\$22,524	\$33,786	\$22,524	\$28,155	\$253,395
16-Open Space	1	48.02%	19.94%	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$18,080
32-Community Outreach	3	48.02%	19.94%	\$7,994	\$11,991	\$7,994	\$7,994	\$7,994	\$7,994	\$7,994	\$11,991	\$7,994	\$9,993	\$89,933
31-Recreation Administration	4	44.95%	16.87%	\$8,916	\$13,374	\$8,916	\$8,916	\$8,916	\$8,916	\$8,916	\$13,374	\$8,916	\$11,145	\$100,305

Calculations are done at the individual level - this report hides those details.

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Salaries and Benefits View by Unit: ACTUAL Results Year-to-Date October, 2021 (month 4)**

	FY19-20	FY20-21	FY21-22		Variance Favorable/(Unfav)		MEMO: net of POB impact			Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	POB impact	Variance excl POB	Var % excl POB	vs FY19-20	%	vs FY20-21	%
Administration	\$571,634	\$852,490	\$575,124	\$692,882	\$117,758	17%	\$42,360	\$75,398	11%	\$3,490	1%	(\$277,366)	(33%)
Marketing and Public Info	84,152	71,487	0	0	0	-	0	0		(84,152)	(100%)	(71,487)	(100%)
Technology and Communications	30,175	25,283	0	0	0	-	0	0		(30,175)	(100%)	(25,283)	(100%)
Customer and Business Services	87,473	78,044	46,646	63,392	16,746	26%	0	16,746		(40,827)	(47%)	(31,398)	(40%)
Concessions	13,493	0	0	0	0	-	0	0		(13,493)	(100%)	0	-
<b>Administration</b>	<b>\$786,927</b>	<b>\$1,027,304</b>	<b>\$621,770</b>	<b>\$756,274</b>	<b>\$134,504</b>	<b>18%</b>	<b>\$42,360</b>	<b>\$92,144</b>	<b>12%</b>	<b>(\$165,157)</b>	<b>(21%)</b>	<b>(\$405,534)</b>	<b>(39%)</b>
<i>% of total</i>	<i>16%</i>	<i>24%</i>	<i>15%</i>	<i>17%</i>									
Camp Shelly	\$27,180	\$0	\$17,632	\$14,503	(\$3,129)	(22%)	\$0	(\$3,129)		(\$9,548)	(35%)	\$17,632	-
Extended Student Svcs (ESS)	1,377,875	1,099,910	1,103,417	1,120,034	16,617	1%	\$56,310	(39,693)	(4%)	(274,458)	(20%)	3,507	0%
Senior Svcs and Volunteers	56,013	40,943	44,830	55,370	10,540	19%	0	10,540		(11,183)	(20%)	3,887	9%
Preschool	102,941	19,245	37,190	46,196	9,006	19%	0	9,006		(65,751)	(64%)	17,945	93%
Open Space	367,428	324,870	347,229	356,261	9,032	3%	3,616	5,416	2%	(20,199)	(5%)	22,359	7%
Community Outreach	44,176	215,088	222,823	240,431	17,608	7%	19,985	(2,377)	(1%)	178,647	404%	7,735	4%
Believes Program	43,288	3,676	21,797	38,940	17,143	44%	0	17,143		(21,491)	(50%)	18,121	493%
Middle School Program	174,716	49,581	0	25,670	25,670	100%	0	25,670		(174,716)	(100%)	(49,581)	(100%)
<b>Community Services</b>	<b>\$2,193,617</b>	<b>\$1,753,313</b>	<b>\$1,794,918</b>	<b>\$1,897,404</b>	<b>\$102,486</b>	<b>5%</b>	<b>\$79,911</b>	<b>\$22,575</b>	<b>1%</b>	<b>(\$398,699)</b>	<b>(18%)</b>	<b>\$41,605</b>	<b>2%</b>
<i>% of total</i>	<i>44%</i>	<i>40%</i>	<i>44%</i>	<i>43%</i>									
Recreation Classes	\$5,058	\$0	\$0	\$0	0	-	\$0	\$0		(\$5,058)	(100%)	\$0	-
Adult Sports and Fitness	14,470	5,963	7,643	0	(7,643)	-	0	(7,643)		(6,827)	(47%)	1,680	28%
Facility Use & Rentals	83,397	42,213	18,914	48,793	29,879	61%	0	29,879		(64,483)	(77%)	(23,299)	(55%)
Youth Sports and Fitness	71,144	26,536	51,952	53,120	1,168	2%	0	1,168		(19,192)	(27%)	25,416	96%
Field and Gym Rentals	68,610	52,985	67,804	68,349	545	1%	0	545		(806)	(1%)	14,819	28%
Recreation Administration	122,479	218,430	201,655	228,092	26,437	12%	22,290	\$4,147	2%	79,176	65%	(16,775)	(8%)
Building Operations	193,413	141,834	142,540	125,405	(17,135)	(14%)	0	(17,135)		(50,873)	(26%)	706	0%
Aquatics	360,439	59,586	156,080	216,175	60,095	28%	0	60,095		(204,359)	(57%)	96,494	162%
<b>Recreation</b>	<b>\$919,010</b>	<b>\$547,547</b>	<b>\$646,588</b>	<b>\$739,936</b>	<b>\$93,348</b>	<b>13%</b>	<b>\$22,290</b>	<b>\$71,058</b>	<b>10%</b>	<b>(\$272,422)</b>	<b>(30%)</b>	<b>\$99,041</b>	<b>18%</b>
<i>% of total</i>	<i>19%</i>	<i>13%</i>	<i>16%</i>	<i>17%</i>									
Building Maintenance	283,949	314,317	300,210	338,765	38,555	11%	\$27,855	\$10,700	3%	16,261	6%	(14,107)	(4%)
Park Operations	761,357	726,083	678,625	682,148	3,523	1%	\$24,655	(\$21,132)	(3%)	(82,732)	(11%)	(47,458)	(7%)
<b>Parks and Facilities Maintenance</b>	<b>\$1,045,306</b>	<b>\$1,040,400</b>	<b>\$978,835</b>	<b>\$1,020,913</b>	<b>\$42,078</b>	<b>4%</b>	<b>\$52,510</b>	<b>(\$10,432)</b>	<b>(1%)</b>	<b>(\$66,471)</b>	<b>(6%)</b>	<b>(\$61,565)</b>	<b>(6%)</b>
<i>% of total</i>	<i>21%</i>	<i>24%</i>	<i>24%</i>	<i>23%</i>									
<b>TOTAL Salaries and Benefits Expense</b>	<b>\$4,944,860</b>	<b>\$4,368,564</b>	<b>\$4,042,111</b>	<b>\$4,414,527</b>	<b>\$372,416</b>	<b>8%</b>	<b>\$197,071</b>	<b>\$175,345</b>	<b>4%</b>	<b>(\$902,749)</b>	<b>(18%)</b>	<b>(\$326,453)</b>	<b>(7%)</b>

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Services and Supplies View by Unit: ACTUAL Results Year-to-Date October, 2021 (month 4)

	FY19-20	FY20-21	FY21-22		Variance		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Administration	\$406,218	\$295,266	\$371,757	\$354,694	(\$17,063)	(5%)	(\$34,461)	(8%)	\$76,491	26%
Marketing and Public Info	52,645	10,282	2,439	5,510	3,071	56%	(50,206)	(95%)	(7,843)	(76%)
Technology and Communications	135,956	137,349	190,884	202,187	11,303	6%	54,928	40%	53,535	39%
Customer and Business Services	55,375	24,963	43,122	52,750	9,628	18%	(12,253)	(22%)	18,159	73%
Capital Equipment (excl CIP)	0	8,795	0	0	0	-	0	-	(8,795)	(100%)
Concessions	9,136	0	10,593	940	(9,653)	(1,027%)	1,457	16%	10,593	-
<b>Administration</b>	<b>\$659,330</b>	<b>\$476,655</b>	<b>\$618,795</b>	<b>\$616,081</b>	<b>(\$2,714)</b>	<b>(0%)</b>	<b>(\$40,535)</b>	<b>(6%)</b>	<b>\$142,140</b>	<b>30%</b>
<i>% of total</i>	<i>26%</i>	<i>28%</i>	<i>27%</i>	<i>27%</i>						
Camp Shelly	11,078	1,265	8,986	14,300	5,314	37%	(2,092)	(19%)	\$7,721	610%
Extended Student Svcs (ESS)	152,325	53,995	63,249	44,232	(19,017)	(43%)	(89,076)	(58%)	9,254	17%
Senior Svcs and Volunteers	48,973	10,980	13,712	23,100	9,388	41%	(35,261)	(72%)	2,732	25%
Preschool	4,082	39	2,741	3,700	959	26%	(1,341)	(33%)	2,702	6,928%
Open Space	18,789	18,505	28,918	34,560	5,642	16%	10,129	54%	10,413	56%
Community Outreach	1,982	359	5,326	5,900	574	10%	3,344	169%	4,967	1,384%
Believes Program	0	0	0	0	0	-	0	-	0	-
Middle School Program	11,986	512	492	4,000	3,508	88%	(11,494)	(96%)	(20)	(4%)
<b>Community Services</b>	<b>\$249,215</b>	<b>\$85,655</b>	<b>\$123,424</b>	<b>\$129,792</b>	<b>\$6,368</b>	<b>5%</b>	<b>(\$125,791)</b>	<b>(50%)</b>	<b>\$37,769</b>	<b>44%</b>
<i>% of total</i>	<i>10%</i>	<i>5%</i>	<i>5%</i>	<i>6%</i>						
Recreation Classes	\$64,555	\$1,785	\$39,068	\$14,300	(24,768)	(173%)	(\$25,487)	(39%)	\$37,283	2,089%
Adult Sports and Fitness	18,576	0	1,700	13,250	11,550	87%	(16,876)	(91%)	1,700	-
Facility Use & Rentals	38,713	243	5,051	8,150	3,099	38%	(33,662)	(87%)	4,808	1,979%
Youth Sports and Fitness	61,433	8,502	35,078	11,070	(24,008)	(217%)	(26,355)	(43%)	26,576	313%
Field and Gym Rentals	27,758	865	6,583	12,780	6,197	48%	(21,175)	(76%)	5,718	661%
Recreation Administration	3,099	0	921	2,830	1,909	67%	(2,178)	(70%)	921	-
Building Operations	43,756	4,798	27,978	8,750	(19,228)	(220%)	(15,778)	(36%)	23,180	483%
Aquatics	49,169	10,930	25,496	31,048	5,552	18%	(23,673)	(48%)	14,566	133%
<b>Recreation</b>	<b>\$307,059</b>	<b>\$27,123</b>	<b>\$141,875</b>	<b>\$102,178</b>	<b>(\$39,697)</b>	<b>(39%)</b>	<b>(\$165,184)</b>	<b>(54%)</b>	<b>\$114,752</b>	<b>423%</b>
<i>% of total</i>	<i>12%</i>	<i>2%</i>	<i>6%</i>	<i>4%</i>						
Building Maintenance	237,443	168,711	181,684	260,270	78,586	30%	(55,759)	(23%)	12,973	8%
Park Operations	1,093,685	933,948	1,222,166	1,163,734	(58,432)	(5%)	128,481	12%	288,218	31%
<b>Parks and Facilities Maintenance</b>	<b>\$1,331,128</b>	<b>\$1,102,659</b>	<b>\$1,403,850</b>	<b>\$1,424,004</b>	<b>\$20,154</b>	<b>1%</b>	<b>\$72,722</b>	<b>5%</b>	<b>\$301,191</b>	<b>27%</b>
<i>% of total</i>	<i>52%</i>	<i>65%</i>	<i>61%</i>	<i>63%</i>						
<b>TOTAL Services &amp; Supplies Expense</b>	<b>\$2,546,732</b>	<b>\$1,692,092</b>	<b>\$2,287,944</b>	<b>\$2,272,055</b>	<b>(\$15,889)</b>	<b>(1%)</b>	<b>(\$258,788)</b>	<b>(10%)</b>	<b>\$595,852</b>	<b>35%</b>

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Operating Expense View by Expense Type: ACTUAL Results Year-to-Date October, 2021 (month 4)

	FY19-20	FY20-21	FY21-22		Variance Favorable/(Unfav)		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
<b>Salaries and Benefits</b>										
Salaries - Full-time	\$2,180,487	\$2,199,958	\$2,142,568	\$2,137,068	(\$5,500)	(0%)	(\$37,919)	(2%)	(\$57,390)	(3%)
Salaries - Part-time Benefited	501,192	406,630	236,239	259,490	\$23,251	9%	(264,953)	(53%)	(170,391)	(42%)
Salaries - Part-time	876,440	196,144	512,962	606,772	\$93,810	15%	(363,478)	(41%)	316,818	162%
Stipends - Board	10,650	10,100	9,800	12,000	\$2,200	18%	(850)	(8%)	(300)	(3%)
Retirement	385,629	566,447	369,139	575,609	\$206,470	36%	(16,490)	(4%)	(197,308)	(35%)
Employee Group Insurance	660,277	598,653	518,358	535,724	\$17,366	3%	(141,919)	(21%)	(80,295)	(13%)
Workers' Compensation	147,131	88,617	110,222	108,960	(\$1,262)	(1%)	(36,909)	(25%)	21,605	24%
Medicare/FICA Payroll Tax	183,054	125,564	142,823	154,903	\$12,080	8%	(40,231)	(22%)	17,259	14%
Unemployment	0	176,451	0	24,000	\$24,000	100%	0	-	(176,451)	(100%)
<b>Total Salaries and Benefits</b>	<b>\$4,944,860</b>	<b>\$4,368,564</b>	<b>\$4,042,111</b>	<b>\$4,414,527</b>	<b>\$372,416</b>	<b>8%</b>	<b>(\$902,749)</b>	<b>(18%)</b>	<b>(\$326,453)</b>	<b>(7%)</b>
<i>% of total</i>	<i>66%</i>	<i>72%</i>	<i>64%</i>	<i>66%</i>						
<b>Services and Supplies</b>										
Maintenance - Structures and Grounds	\$284,591	\$152,964	\$238,739	\$334,600	\$95,861	29%	(\$45,852)	(16%)	\$85,775	56%
Maintenance - Equipment	71,727	49,484	58,149	72,484	14,335	20%	(13,578)	(19%)	8,665	18%
Utilities - Water/Sewer	722,848	674,592	888,081	722,060	(166,021)	(23%)	165,233	23%	213,489	32%
Utilities - Gas/Electric/other	149,277	109,341	113,952	119,850	5,898	5%	(35,325)	(24%)	4,611	4%
Legal	48,000	40,000	40,000	40,000	0	0%	(8,000)	(17%)	0	0%
Program Services/Supplies	63,227	5,357	14,675	27,010	12,335	46%	(48,552)	(77%)	9,318	174%
Professional Services	451,355	155,063	166,063	209,046	42,983	21%	(285,292)	(63%)	11,000	7%
Instructors & Sports Officials	145,504	21,496	80,544	34,870	(45,674)	(131%)	(64,960)	(45%)	59,048	275%
Insurance	146,784	181,741	183,306	207,747	24,441	12%	36,522	25%	1,565	1%
Rents/Leases - Equipment	37,322	38,564	38,244	39,604	1,360	3%	922	2%	(320)	(1%)
Rents/Leases - Structures and Grounds	51,488	55,188	55,220	86,088	30,868	36%	3,732	7%	32	0%
Rents/Leases - Vehicles	1,064	50,036	50,452	51,940	1,488	3%	49,388	4,642%	416	1%
Pension Debt Service - Interest	0	0	66,504	0	(66,504)	-	66,504	-	66,504	-
Pension Debt Service - Principal	0	0	0	0	0	-	0	-	0	-
Other	373,545	158,266	294,015	326,756	32,741	10%	(79,530)	(21%)	135,749	86%
<b>Total Services and Supplies</b>	<b>\$2,546,732</b>	<b>\$1,692,092</b>	<b>\$2,287,944</b>	<b>\$2,272,055</b>	<b>(\$15,889)</b>	<b>(1%)</b>	<b>(\$258,788)</b>	<b>(10%)</b>	<b>\$595,852</b>	<b>35%</b>
<b>Capital Equipment</b>	<b>0</b>	<b>8,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>(8,795)</b>	<b>(100%)</b>
<b>Total Operating Expenses</b>	<b>\$7,491,592</b>	<b>\$6,069,451</b>	<b>\$6,330,055</b>	<b>\$6,686,581</b>	<b>\$356,526</b>	<b>5%</b>	<b>(\$1,161,537)</b>	<b>(16%)</b>	<b>\$260,604</b>	<b>4%</b>



Thank You