

# LIVERMORE AREA RECREATION AND PARK DISTRICT

## FINANCE COMMITTEE DRAFT MINUTES

Wednesday, September 18, 2023  
1:00 PM

**Committee Members Present:** Chair Pierpont, Director Boswell

**LARPD Staff Present:** Mat Fuzie, Jeffrey Schneider, Michelle Kleman, Fred Haldeman, Pamela Healy, Julie Dreher, Jill Kirk, Kendahl Hettick (via Zoom)

**Others Present:** There were no members of the public present.

1. **Call to Order:** Chair Pierpont called the meeting to order at 1:00 p.m.
2. **Public Comment:** There were no members of the public present. There was no public comment. Chair Pierpont closed the public comment period.
3. **Approval of the Minutes of the Finance Committee Meeting held on August 23, 2023:** Director Boswell moved to approve the minutes; Chair Pierpont seconded the motion.
  - **Action:** The minutes were approved unanimously as submitted.
4. **August Financials:** Finance Officer (FO) Julie Dreher and Business Services Manager (BSM) Schneider reviewed August Financials (attached) and took questions.

### Highlights from Page 1:

Although anticipated, the numbers this month are not as favorable as we are used to seeing. Tax revenue was 81% less than budget this month; however, this was simply a timing issue, as the revenue we expected to receive in August came a month earlier than anticipated and was booked in July. Revenue from operations was down by 3%. Most of this was due to the ESS program, but as we continue to ramp up staffing in that department, we plan to increase enrollment and catch up on the revenue side. Community Services Manager (CSM) Jill Kirk commented that between now and November, we are enrolling 43 more kids, which will help significantly. Currently, there are a total of 476 enrolled in the program, and the additional 43 will bring us up to 519.

Salary/Benefits expenses were unfavorable by 2% for the month. There was a timing issue where the Aquatics budget didn't accommodate the increased staffing for the last week of summer, but this should not be an issue moving forward.

Services/Supplies were over budget by \$57k this month, largely due to higher-than-expected water expenses, as well as trail repairs at Holdener and Sycamore Grove, though the District will eventually be reimbursed for the trail repair expenses through FEMA.

Operating Capital is \$150k favorable due to the budgeted, but not yet spent, turf replacement project at Robertson Park.

Net Operating Results for the month of August reflect a modest \$5k negative variance.

Highlights from Page 2:

The year-to-date net operating results through August include the unspent \$150k for the Robertson Park turf replacement project. Taking that into consideration, the bottom line is closer to \$80k favorable.

**Committee Questions/Comments:**

- The staff is doing an excellent job.
- What is the status of the Pump Track project? *The City of Livermore {COL} Planning Department staff recently completed a parking study. It has been determined that we do not need to add parking, thus the project should move forward.*

**Action:** This was a discussion only; no Committee action was taken.

**5. Discussion – Investment Profile:** BSM Schneider reviewed the staff report (attached) with the Committee and took questions.

Discussion highlights included:

- Data shown is as of August 18<sup>th</sup>. BSM Schneider also has updated numbers.
  - Finance staff meets weekly to review and balance our investments. We have stayed conservative and are currently enrolled in CAMP Pool and CAMP Term.
  - LARPD uses CAMP Pool to earn a solid return in a liquid fund.
  - We are also enrolled in California CLASS; however, they offer similar instruments, similar maturity. California CLASS rates are currently 5.47% vs 5.52% for CAMP.
  - LAIF (Local Agency Investment Fund) is an investment program offered through the State Treasurer's office. This option will be discussed with the Committee at a future meeting.
  - Deferred maintenance: The Committee previously talked about adding to reserves in December. GM Fuzie commented, to move or add funds to deferred maintenance, the Board has to have a discussion: either invest as you are suggesting or invest otherwise (i.e., add one more playground).
- **Action:** This was for information only; no Committee action was taken.

**6. Directors'/General Manager's Reports and Announcements:**

- GM Fuzie announced to the Committee members that for the October 11<sup>th</sup> regular Board meeting, both Director Furst and Director Palajac will be on vacation. There are currently no business items for the agenda.

**7. Adjournment:** The meeting was adjourned by Chair Pierpont at 1:35 p.m.

/ph

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)

Summary View: ACTUAL Results For the Month of August, 2023

	FY21-22	FY22-23	FY23-24		Variance:	
	Actual	Actual	Actual	Budget	\$	%
<b>Revenue</b>						
Taxes	\$24,827	\$64,159	\$12,535	\$67,000	(\$54,465)	(81%)
From Operations	528,845	765,204	789,112	811,827	(22,715)	(3%)
<b>Total Revenue</b>	<b>\$553,672</b>	<b>\$829,364</b>	<b>\$801,646</b>	<b>\$878,827</b>	<b>(\$77,181)</b>	<b>(9%)</b>
<b>Salary and Benefits</b>	<b>1,007,627</b>	<b>1,029,304</b>	<b>1,164,084</b>	<b>1,142,746</b>	<b>(21,338)</b>	<b>(2%)</b>
<b>Services and Supplies</b>	<b>658,427</b>	<b>647,501</b>	<b>830,884</b>	<b>773,982</b>	<b>(56,902)</b>	<b>(7%)</b>
<b>Operating Capital</b>	<b>0</b>	<b>16,311</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>100%</b>
<b>Sub-total, Expenses</b>	<b>\$1,666,054</b>	<b>\$1,693,116</b>	<b>\$1,994,968</b>	<b>\$2,066,728</b>	<b>\$71,760</b>	<b>3%</b>
<b>Net Operating Results</b>	<b>(\$1,112,382)</b>	<b>(\$863,752)</b>	<b>(\$1,193,322)</b>	<b>(\$1,187,901)</b>	<b>(\$5,421)</b>	<b>(0%)</b>

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPDP)

Summary View: ACTUAL Results Year-to-Date August, 2023

	FY21-22	FY22-23	FY23-24		Variance:	
	Actual	Actual	Actual	Budget	\$	%
<b>Revenue</b>						
Taxes	\$26,868	\$64,159	\$67,057	\$67,000	\$57	0%
From Operations	1,138,258	1,540,724	1,686,041	1,602,257	83,784	5%
<b>Total Revenue</b>	<b>\$1,165,125</b>	<b>\$1,604,883</b>	<b>\$1,753,098</b>	<b>\$1,669,257</b>	<b>\$83,841</b>	5%
<b>Salary and Benefits</b>						
Services and Supplies	\$1,852,781	\$1,873,822	\$2,072,420	\$2,066,052	<b>(6,368)</b>	<b>(0%)</b>
Operating Capital	\$1,249,547	\$1,368,955	\$1,670,098	\$1,673,078	<b>2,980</b>	0%
Sub-total, Expenses	\$0	\$26,870	\$0	\$150,000	<b>150,000</b>	100%
<b>Net Operating Results</b>	<b>\$3,102,329</b>	<b>\$3,269,647</b>	<b>\$3,742,518</b>	<b>\$3,889,131</b>	<b>\$146,613</b>	4%
	<b>(\$1,937,203)</b>	<b>(\$1,664,764)</b>	<b>(\$1,989,419)</b>	<b>(\$2,219,873)</b>	<b>\$230,454</b>	10%

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Revenue View: ACTUAL Results Year-to-Date August, 2023**

	FY21-22	FY22-23	FY23-24		Variance	
	Actual	Actual	Actual	Budget	\$	%
<b>Tax Revenue</b>						
Property Taxes	\$31,264	\$63,303	\$66,380	\$67,000	(\$620)	(1%)
Parcel Taxes	(\$4,396)	\$856	\$677	\$0	677	-
Other Taxes	\$0	\$0	\$0	\$0	0	-
<b>Total Tax Revenues</b>	<b>\$26,868</b>	<b>\$64,159</b>	<b>\$67,057</b>	<b>\$67,000</b>	<b>\$57</b>	<b>0%</b>
<i>% of total</i>	<i>2%</i>	<i>4%</i>	<i>4%</i>	<i>4%</i>		
<b>Earned Income</b>						
Interest Income	\$0	\$0	\$64,991	\$62,483	2,507	4%
Other Business Services	\$0	\$0	\$0	\$0	0	-
Customer Services	\$1,976	\$3,756	\$4,287	\$3,750	537	14%
Concessions	\$0	\$13,855	\$15,629	\$14,979	650	4%
<b>Business Services</b>	<b>\$1,976</b>	<b>\$17,611</b>	<b>\$84,907</b>	<b>\$81,212</b>	<b>\$3,695</b>	<b>5%</b>
<i>% of total</i>	<i>0%</i>	<i>1%</i>	<i>5%</i>	<i>5%</i>		
Extended Student Svcs (ESS)	\$367,682	\$451,044	\$475,901	\$544,962	(69,061)	(13%)
Preschool	\$17,134	\$33,000	\$36,838	\$30,000	6,838	23%
ASES Program	\$0	\$0	\$0	\$0	0	-
Middle School Program	\$0	\$0	\$0	\$0	0	-
<b>Youth Services</b>	<b>\$384,816</b>	<b>\$484,044</b>	<b>\$512,739</b>	<b>\$574,962</b>	<b>(62,223)</b>	<b>(11%)</b>
Camp Shelly	\$55,572	\$65,413	\$0	\$0	\$0	-
Open Space	\$120,518	\$145,739	\$153,885	\$138,790	15,095	11%
<b>Open Space</b>	<b>\$176,090</b>	<b>\$211,152</b>	<b>\$153,885</b>	<b>\$138,790</b>	<b>15,095</b>	<b>11%</b>
Recreation Classes	\$56,800	\$148,938	\$149,722	\$111,500	38,222	34%
Senior Svcs and Volunteers	\$15,963	\$29,790	\$49,017	\$22,655	26,362	116%
Facility Use & Rentals	\$63,451	\$67,500	\$71,256	\$64,877	6,379	10%
<b>Facilities/Seniors</b>	<b>\$136,214</b>	<b>\$246,228</b>	<b>\$269,995</b>	<b>\$199,032</b>	<b>\$70,963</b>	<b>36%</b>
<b>Aquatics</b>	<b>\$143,027</b>	<b>\$176,592</b>	<b>\$203,098</b>	<b>\$203,800</b>	<b>(702)</b>	<b>(0%)</b>
Adult Sports and Fitness	\$20,172	\$21,600	\$26,269	\$21,950	4,319	20%
Youth Sports and Fitness	\$150,090	\$267,184	\$287,996	\$265,000	22,996	9%
Field and Gym Rentals	\$66,897	\$80,408	\$97,388	\$79,650	17,738	22%
<b>Recreation</b>	<b>\$237,159</b>	<b>\$369,191</b>	<b>\$411,654</b>	<b>\$366,600</b>	<b>45,054</b>	<b>12%</b>
<b>Community Services Total</b>	<b>\$1,077,306</b>	<b>\$1,487,208</b>	<b>\$1,551,370</b>	<b>\$1,483,184</b>	<b>\$68,186</b>	<b>5%</b>
<i>% of total</i>	<i>92%</i>	<i>93%</i>	<i>88%</i>	<i>89%</i>		
Facility Maintenance	\$0	\$0	\$0	\$0	\$0	-
Park Operations	\$58,975	\$35,905	\$49,764	\$37,861	\$11,903	31%
<b>Parks and Facilities Maintenance</b>	<b>\$58,975</b>	<b>\$35,905</b>	<b>\$49,764</b>	<b>\$37,861</b>	<b>\$11,903</b>	<b>31%</b>
<i>% of total</i>	<i>5%</i>	<i>2%</i>	<i>3%</i>	<i>2%</i>		
<b>Total Earned Income</b>	<b>\$1,138,258</b>	<b>\$1,540,724</b>	<b>\$1,686,041</b>	<b>\$1,602,257</b>	<b>\$83,784</b>	<b>5%</b>
<i>% of total</i>	<i>98%</i>	<i>96%</i>	<i>96%</i>	<i>96%</i>		
<b>TOTAL General Fund Revenue</b>	<b>\$1,165,125</b>	<b>\$1,604,883</b>	<b>\$1,753,098</b>	<b>\$1,669,257</b>	<b>\$83,841</b>	<b>5%</b>

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Salaries and Benefits View by Unit: ACTUAL Results Year-to-Date August, 2023**

	FY21-22	FY22-23	FY23-24		Variance Favorable/(Unfav)	
	Actual	Actual	Actual	Budget	\$	%
Administration	\$253,435	\$237,859	\$275,067	\$287,639	\$12,572	4%
Marketing and Public Info	\$0	\$0	\$0	\$0	0	-
Technology and Communications	\$0	\$0	\$0	\$0	0	-
Customer and Business Services	\$19,873	\$46,131	\$47,167	\$49,211	2,044	4%
Concessions	\$0	\$8,062	\$5,032	\$7,593	2,561	34%
<b>Administration</b>	<b>\$273,308</b>	<b>\$292,051</b>	<b>\$327,266</b>	<b>\$344,442</b>	<b>\$17,176</b>	<b>5%</b>
<i>% of total</i>	<i>15%</i>	<i>16%</i>	<i>16%</i>	<i>17%</i>		
Extended Student Svcs (ESS)	\$495,707	\$459,527	\$455,824	\$406,047	(49,777)	(12%)
Preschool	\$4,549	\$8,126	\$8,629	\$4,643	(3,986)	(86%)
ASES Program	\$0	\$239	\$0	\$0	0	-
Middle School Program	\$0	\$0	\$0	\$0	0	-
<b>Youth Services</b>	<b>\$500,256</b>	<b>\$467,892</b>	<b>\$464,453</b>	<b>\$410,690</b>	<b>(53,763)</b>	<b>(13%)</b>
Camp Shelly	\$12,766	\$3,320	\$0	\$0	\$0	-
Open Space	\$166,396	\$195,237	\$204,218	\$219,674	15,456	7%
<b>Open Space</b>	<b>\$179,162</b>	<b>\$198,557</b>	<b>\$204,218</b>	<b>\$219,674</b>	<b>15,456</b>	<b>7%</b>
Recreation Classes	\$0	\$0	\$2,952	\$0	(2,952)	-
Senior Svcs and Volunteers	\$18,485	\$18,268	\$24,123	\$25,833	1,711	7%
Facility Use & Rentals	\$0	\$26,929	\$24,753	\$34,940	10,187	29%
<b>Facilities/Seniors</b>	<b>\$18,485</b>	<b>\$45,197</b>	<b>\$51,828</b>	<b>\$60,773</b>	<b>8,945</b>	<b>15%</b>
Building Operations	\$67,449	\$65,256	\$60,288	\$67,980	7,693	11%
<b>Facilities/Seniors and Building Ops</b>	<b>\$85,934</b>	<b>\$110,453</b>	<b>\$112,116</b>	<b>\$128,754</b>	<b>16,638</b>	<b>13%</b>
<b>Aquatics</b>	<b>\$122,025</b>	<b>\$200,865</b>	<b>\$230,446</b>	<b>\$188,176</b>	<b>(42,271)</b>	<b>(22%)</b>
Adult Sports and Fitness	(\$948)	\$558	\$0	\$0	0	-
Youth Sports and Fitness	\$39,563	\$52,057	\$52,737	\$49,504	(3,232)	(7%)
Field and Gym Rentals	\$30,045	\$32,170	\$58,086	\$58,634	548	1%
<b>Recreation</b>	<b>\$68,660</b>	<b>\$84,785</b>	<b>\$110,823</b>	<b>\$108,139</b>	<b>(2,684)</b>	<b>(2%)</b>
<b>Subtotal: Programming*</b>	<b>\$888,588</b>	<b>\$997,296</b>	<b>\$1,061,768</b>	<b>\$987,451</b>	<b>(74,317)</b>	<b>(8%)</b>
Community Outreach	\$100,772	\$95,784	\$101,512	\$104,526	3,015	3%
Recreation Administration	\$93,773	\$39,897	\$41,413	\$41,948	535	1%
<b>Community Services Total</b>	<b>\$1,150,583</b>	<b>\$1,198,233</b>	<b>\$1,264,981</b>	<b>\$1,201,906</b>	<b>(63,074)</b>	<b>(5%)</b>
<i>% of total</i>	<i>62%</i>	<i>64%</i>	<i>61%</i>	<i>58%</i>		
Building Maintenance	129,957	129,465	127,879	135,390	7,511	6%
Park Operations	298,934	254,073	352,293	384,314	32,020	8%
<b>Parks and Facilities Maintenance</b>	<b>\$428,891</b>	<b>\$383,538</b>	<b>\$480,172</b>	<b>\$519,703</b>	<b>\$39,531</b>	<b>8%</b>
<i>% of total</i>	<i>23%</i>	<i>20%</i>	<i>23%</i>	<i>25%</i>		
<b>TOTAL Salaries and Benefits Expense</b>	<b>\$1,852,781</b>	<b>\$1,873,822</b>	<b>\$2,072,419</b>	<b>\$2,066,052</b>	<b>(\$6,367)</b>	<b>(0%)</b>

\* Programming includes Youth Services, Open Space, Facilities/Seniors, Aquatics, & Recreation

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)**  
**Services and Supplies View by Unit: ACTUAL Results Year-to-Date August, 2023**

	FY21-22	FY22-23	FY23-24		Variance	
	Actual	Actual	Actual	Budget	\$	%
Administration	\$199,419	\$220,412	\$311,678	\$374,791	\$63,113	17%
Marketing and Public Info	\$1,155	\$0	\$0	\$0	0	-
Technology and Communications	\$85,932	\$82,854	\$100,358	\$113,594	13,235	12%
Customer and Business Services	\$24,255	\$22,010	\$24,486	\$23,585	(901)	(4%)
Concessions	\$9,825	\$5,346	\$6,079	\$6,873	794	12%
<b>Administration</b>	<b>\$320,586</b>	<b>\$330,621</b>	<b>\$442,601</b>	<b>\$518,843</b>	<b>\$76,241</b>	<b>15%</b>
<i>% of total</i>	<i>25%</i>	<i>24%</i>	<i>27%</i>	<i>31%</i>		
Extended Student Svcs (ESS)	\$33,944	\$21,393	25,236	33,408	8,172	24%
Preschool	\$1,689	\$879	473	400	(73)	(18%)
ASES Program	\$0	\$32	0	0	0	-
Middle School Program	\$245	\$0	0	0	0	-
<b>Youth Services</b>	<b>\$35,879</b>	<b>\$22,304</b>	<b>25,709</b>	<b>33,808</b>	<b>8,099</b>	<b>24%</b>
Camp Shelly	\$1,465	\$7,377	834	11,196	10,362	93%
Open Space	\$24,982	\$12,511	9,047	14,550	5,503	38%
<b>Open Space</b>	<b>\$26,447</b>	<b>\$19,887</b>	<b>9,880</b>	<b>25,746</b>	<b>15,866</b>	<b>62%</b>
Recreation Classes	\$33,044	\$79,590	\$80,995	\$66,960	(14,035)	(21%)
Senior Svcs and Volunteers	\$6,997	\$12,732	17,698	12,420	(5,278)	(42%)
Facility Use & Rentals	\$1,444	\$4,732	\$2,500	\$3,890	1,390	36%
<b>Facilities/Seniors</b>	<b>\$41,484</b>	<b>\$97,055</b>	<b>101,193</b>	<b>83,270</b>	<b>(17,923)</b>	<b>(22%)</b>
Building Operations	\$15,746	\$16,482	\$41,222	\$29,500	(11,722)	(40%)
<b>Facilities/Seniors and Building Ops</b>	<b>\$57,230</b>	<b>\$113,536</b>	<b>142,415</b>	<b>112,770</b>	<b>(29,645)</b>	<b>(26%)</b>
<b>Aquatics</b>	<b>\$12,739</b>	<b>\$36,265</b>	<b>\$39,376</b>	<b>\$28,550</b>	<b>(10,826)</b>	<b>(38%)</b>
Adult Sports and Fitness	\$0	\$876	\$920	\$800	(120)	(15%)
Youth Sports and Fitness	\$23,324	\$45,826	\$55,167	\$60,300	5,133	9%
Field and Gym Rentals	\$3,258	\$7,073	\$4,560	\$2,968	(1,592)	(54%)
<b>Recreation</b>	<b>\$26,582</b>	<b>\$53,775</b>	<b>60,647</b>	<b>64,068</b>	<b>3,421</b>	<b>5%</b>
<b>Subtotal: Programming*</b>	<b>\$170,324</b>	<b>\$229,286</b>	<b>236,806</b>	<b>235,442</b>	<b>(1,364)</b>	<b>(1%)</b>
Community Outreach	\$0	\$7,933	4,585	9,325	4,740	51%
Recreation Administration	\$747	\$746	\$40	\$0	(40)	-
<b>Community Services</b>	<b>\$186,817</b>	<b>\$254,447</b>	<b>\$282,653</b>	<b>\$274,267</b>	<b>(8,385)</b>	<b>(3%)</b>
<i>% of total</i>	<i>15%</i>	<i>19%</i>	<i>17%</i>	<i>16%</i>		
Building Maintenance	\$95,384	\$130,010	164,282	189,587	25,305	13%
Park Operations	\$673,953	\$653,877	780,562	690,382	(90,180)	(13%)
<b>Parks and Facilities Maintenance</b>	<b>\$769,337</b>	<b>\$783,887</b>	<b>\$944,844</b>	<b>\$879,969</b>	<b>(\$64,875)</b>	<b>(7%)</b>
<i>% of total</i>	<i>60%</i>	<i>57%</i>	<i>57%</i>	<i>53%</i>		
<b>Sub-total, Services &amp; Supplies Expense</b>	<b>\$1,276,740</b>	<b>\$1,368,955</b>	<b>\$1,670,098</b>	<b>\$1,673,078</b>	<b>\$2,980</b>	<b>0%</b>
Operating Capital	\$0	\$26,870	\$0	\$150,000	150,000	100%
<b>TOTAL Operating Expense</b>	<b>\$1,276,740</b>	<b>\$1,395,825</b>	<b>\$1,670,098</b>	<b>\$1,823,078</b>	<b>\$152,980</b>	<b>8%</b>

\* Programming includes Youth Services, Open Space, Facilities/Seniors, Aquatics, & Recreation

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Expenses by Type View by Unit: ACTUAL Results Year-to-Date August, 2023**

	FY21-22	FY22-23	FY23-24		Variance	
	Actual	Actual	Actual	Budget	\$	%
<b>Salaries and Benefits</b>						
Salaries - Full-time	\$884,053	\$878,794	\$1,010,434	\$980,012	(\$30,423)	(3%)
Salaries - Part-time Benefited	\$109,548	\$134,475	\$138,092	\$122,488	(\$15,604)	(13%)
Salaries - Part-time	\$289,091	\$402,657	\$419,851	\$400,279	(\$19,571)	(5%)
Stipends - Board	\$4,600	\$4,800	\$4,900	\$6,000	\$1,100	18%
Retirement	\$227,258	\$96,168	\$92,979	\$96,238	\$3,258	3%
Employee Group Insurance	\$219,772	\$222,743	\$252,863	\$305,924	\$53,061	17%
Workers' Compensation	\$53,312	\$56,338	\$65,957	\$69,547	\$3,591	5%
Medicare/FICA Payroll Tax	\$65,146	\$77,847	\$87,344	\$85,564	(\$1,780)	(2%)
<b>Total Salaries and Benefits</b>	<b>\$1,852,781</b>	<b>\$1,873,822</b>	<b>\$2,072,420</b>	<b>\$2,066,052</b>	<b>(\$6,368)</b>	<b>(0%)</b>
<i>% of total</i>	<i>60%</i>	<i>57%</i>	<i>55%</i>	<i>53%</i>		
<b>Services and Supplies</b>						
Maintenance-Structures&Grounds	\$118,477	\$178,558	\$226,902	\$191,848	(\$35,054)	(18%)
Maintenance - Equipment	\$35,967	\$35,395	\$48,357	\$36,670	(\$11,687)	(32%)
Utilities - Water/Sewer	\$522,620	\$461,996	\$537,483	\$480,926	(\$56,557)	(12%)
Utilities - Gas/Electric/Other	\$63,750	\$78,432	\$95,197	\$91,117	(\$4,081)	(4%)
Communications	\$31,850	\$20,480	\$24,679	\$24,078	(\$601)	(2%)
Memberships & Subscriptions	\$6,814	\$4,824	\$7,434	\$6,200	(\$1,234)	(20%)
Travel	\$701	\$769	\$6,642	\$32,940	\$26,298	80%
Training & Conferences	\$1,819	\$4,940	\$7,644	\$4,700	(\$2,944)	(63%)
Publications & Legal Notices	\$361	\$943	\$0	\$1,025	\$1,025	100%
Legal	\$20,000	\$16,000	\$18,643	\$46,000	\$27,357	59%
Program Services/Supplies	\$12,279	\$10,167	\$21,193	\$26,587	\$5,394	20%
Professional Services	\$79,420	\$81,425	\$162,095	\$207,391	\$45,295	22%
Licensing	\$1,126	\$2,297	\$538	\$1,000	\$462	46%
Field Trips/Events	\$2,540	\$11,111	\$12,605	\$9,900	(\$2,705)	(27%)
Instructors & Sports Officials	\$59,427	\$131,371	\$143,699	\$134,480	(\$9,219)	(7%)
Insurance	\$90,593	\$107,721	\$131,630	\$121,710	(\$9,920)	(8%)
Rents/Leases - Equipment	\$20,077	\$20,235	\$10,579	\$13,138	\$2,559	19%
Rents/Leases-Structure&Grounds	\$27,610	\$24,550	\$25,381	\$33,608	\$8,227	24%
Rent & Lease - Vehicle	\$25,227	\$25,227	\$25,227	\$25,922	\$695	3%
Agricultural Supplies	\$3,030	\$4,476	\$10,227	\$14,200	\$3,973	28%
Uniforms/Safety Products	\$5,262	\$3,738	\$7,446	\$6,110	(\$1,336)	(22%)
Household Supplies	\$13,906	\$15,623	\$11,263	\$14,040	\$2,777	20%
Food	\$4,127	\$16,432	\$16,356	\$18,310	\$1,953	11%
Office Supplies	\$4,054	\$7,364	\$6,844	\$4,790	(\$2,054)	(43%)
Medical	\$1,070	\$1,943	\$1,671	\$2,400	\$729	30%
Tools & Instruments	\$2,974	\$5,543	\$6,880	\$5,800	(\$1,080)	(19%)
Non Capital Equipment	\$33,691	\$7,334	\$14,118	\$30,300	\$16,182	53%
Miscellaneous-Refunds Expense	(\$148)	\$852	\$17	\$0	(\$17)	-
Finance Charges/Active CC Fees	\$10,775	\$13,229	\$14,554	\$12,731	(\$1,823)	(14%)
Recreation Software Transaction Fees	\$5,331	\$6,702	\$6,366	\$7,000	\$634	9%
Pension Debt Service Interest	\$44,818	\$43,007	\$42,155	\$41,887	(\$268)	(1%)
P G & E debt service	\$0	\$26,272	\$26,272	\$26,272	\$0	0%
<b>Total Services and Supplies</b>	<b>\$1,249,547</b>	<b>\$1,368,955</b>	<b>\$1,670,098</b>	<b>\$1,673,078</b>	<b>\$2,980</b>	<b>0%</b>
<b>Operating Capital</b>	<b>0</b>	<b>26,870</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>100%</b>
<b>Total Operating Expenses</b>	<b>\$3,102,329</b>	<b>\$3,269,647</b>	<b>\$3,742,518</b>	<b>\$3,889,131</b>	<b>\$146,613</b>	<b>4%</b>



**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Net Contribution by Unit: ACTUAL Results Year-to-Date August, 2023**

	FY21-22	FY22-23	FY23-24		Variance Favorable/(Unfav)	
	Actual	Actual	Actual	Budget	\$	%
Administration	(\$425,986)	(\$394,111)	(\$454,697)	(\$532,947)	\$78,250	15%
Marketing and Public Info	(\$1,155)	\$0	\$0	\$0	-	-
Technology and Communications	(\$85,932)	(\$82,854)	(\$100,358)	(\$113,594)	\$13,235	12%
Customer and Business Services	(\$42,152)	(\$64,384)	(\$67,366)	(\$69,046)	\$1,680	2%
Concessions	(\$9,825)	\$448	\$4,518	\$513	\$4,004	780%
<b>Administration</b>	<b>(\$565,051)</b>	<b>(\$540,901)</b>	<b>(\$617,904)</b>	<b>(\$715,073)</b>	<b>\$97,169</b>	<b>14%</b>
Extended Student Svcs (ESS)	(\$161,969)	(\$29,875)	(\$5,159)	\$105,507	(\$110,666)	(105%)
Preschool	\$10,896	\$23,995	\$27,735	\$24,957	\$2,778	11%
ASES Program	\$0	(\$271)	\$0	\$0	-	-
Middle School Program	(\$245)	\$0	\$0	\$0	-	-
<b>Youth Services</b>	<b>(\$151,319)</b>	<b>(\$6,151)</b>	<b>\$22,577</b>	<b>\$130,464</b>	<b>(\$107,887)</b>	<b>(83%)</b>
Camp Shelly	\$41,341	\$54,717	(\$834)	(\$11,196)	\$10,362	93%
Open Space	(\$70,860)	(\$62,008)	(\$59,380)	(\$95,434)	\$36,054	38%
<b>Open Space</b>	<b>(\$29,518)</b>	<b>(\$7,291)</b>	<b>(\$60,213)</b>	<b>(\$106,630)</b>	<b>\$46,417</b>	<b>44%</b>
Recreation Classes	\$23,756	\$69,347	\$65,774	\$44,540	\$21,234	48%
Senior Svcs and Volunteers	(\$9,519)	(\$1,210)	\$7,196	(\$15,598)	\$22,795	146%
Facility Use & Rentals	\$62,007	\$35,839	\$44,004	\$26,047	\$17,957	69%
<b>Facilities/Seniors</b>	<b>\$76,245</b>	<b>\$103,976</b>	<b>\$116,974</b>	<b>\$54,989</b>	<b>\$61,985</b>	<b>113%</b>
Building Operations	(\$83,195)	(\$81,738)	(\$101,510)	(\$97,480)	(\$4,030)	(4%)
<b>Facilities/Seniors and Building Ops</b>	<b>(\$6,951)</b>	<b>\$22,239</b>	<b>\$15,464</b>	<b>(\$42,492)</b>	<b>\$57,956</b>	<b>136%</b>
<b>Aquatics</b>	<b>\$8,263</b>	<b>(\$60,539)</b>	<b>(\$66,725)</b>	<b>(\$12,926)</b>	<b>(\$53,799)</b>	<b>(416%)</b>
Adult Sports and Fitness	\$21,120	\$20,166	\$25,349	\$21,150	\$4,199	20%
Youth Sports and Fitness	\$87,203	\$169,300	\$180,093	\$155,196	\$24,897	16%
Field and Gym Rentals	\$33,594	\$41,164	\$34,742	\$18,048	\$16,694	92%
<b>Recreation</b>	<b>\$141,917</b>	<b>\$230,631</b>	<b>\$240,183</b>	<b>\$194,393</b>	<b>\$45,790</b>	<b>24%</b>
<b>Subtotal: Programming*</b>	<b>\$45,587</b>	<b>\$260,625</b>	<b>\$252,796</b>	<b>\$260,291</b>	<b>(\$7,494)</b>	<b>(3%)</b>
Community Outreach	(\$100,772)	(\$103,717)	(\$106,097)	(\$113,851)	\$7,755	7%
Recreation Administration	(\$94,520)	(\$40,643)	(\$41,452)	(\$41,948)	\$496	1%
<b>Community Services Total</b>	<b>(\$232,900)</b>	<b>\$34,527</b>	<b>\$3,737</b>	<b>\$7,010</b>	<b>(\$3,273)</b>	<b>(47%)</b>
Building Maintenance	(\$225,340)	(\$259,476)	(\$292,161)	(\$324,976)	\$32,816	10%
Park Operations	(913,912)	(872,044)	(1,083,092)	(1,036,834)	(\$46,258)	(4%)
Parks and Facilities Maintenance	(1,139,252)	(1,131,520)	(1,375,252)	(1,361,811)	(\$13,442)	(1%)
<b>Operating Capital</b>	<b>\$0</b>	<b>\$26,870</b> #	<b>\$0</b>	<b>(\$150,000)</b>	<b>\$150,000</b>	<b>100%</b>
<b>TOTAL Net Contribution</b>	<b>(\$1,937,203)</b>	<b>(\$1,637,894)</b>	<b>(\$1,989,419)</b>	<b>(\$2,219,873)</b>	<b>\$230,454</b>	<b>10%</b>

\* Programming includes Youth Services, Open Space, Facilities/Seniors, Aquatics, & Recreation