

LIVERMORE AREA RECREATION AND PARK DISTRICT

FINANCE COMMITTEE

DRAFT MINUTES

Monday, May 16, 2022

1:00 PM

NOTICE: Coronavirus COVID-19

In accordance with Governor Newsom's Executive Orders, 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: James Boswell, Philip Pierpont

LARPD Staff Present: Mat Fuzie, Jeffrey Schneider, Fred Haldeman, Jill Kirk, Julie Dreher, Linda VanBuskirk, Lynn Loucks, Nancy Blair, Robert Sanchez,

Others Present: None

1. **Call to Order: Committee Chair Boswell** called the meeting to order at 1:10 p.m. [Chair Boswell was experiencing technical difficulties.]
2. **Public Comment:** There were no comments from the public.
3. **Discussion and Possible Action Regarding Teleconference During a Proclaimed State of Emergency:**
Resolution: Moved by **Director Pierpont**, seconded by **Director Boswell**, approved Resolution No. 2748-b, determining to conduct meetings of the LARPD Finance Committee using teleconferencing pursuant to Government Code 54953 as amended by AB 361 for the period May 16, 2022 to June 15, 2022.
4. **Approval of the Minutes of the Finance Committee Meetings held on February 22, 2022; Approval of the Minutes of the Finance Committee Meeting held on April 18, 2022:**
The meeting minutes of February 22, 2022 and April 18, 2022 were approved unanimously, as submitted.
5. **Review Proposed FY 22/23 Operating and CIP Budgets:**
Business Services Manager [BSM] Jeffrey Schneider shared his screen and led the group on a detailed presentation of the Proposed Operating Budget for FY22-23 and the Capital Improvement Program (CIP) Budget for FY21-22 through FY22-23. (See presentation attached.) The discussion focused on a summary level view of the General Fund, which is a combination of projected Net Operating Results for this year and next, along with use of the General Funds for CIP. This does not include AB 1600 spend. The Proposed Budgets reflect the following:
 - o Page 4: A positive change to the General Fund of \$491,974 for the two years, FY21-22 and FY22-23 combined, with the potential to place this into the Budget

- Contingency Reserve, which will be presented to the Board for discussion at the upcoming Board Budget Workshop. FY21-22's contribution will be \$1.5 million while the proposed budget for FY22-23 will be a negative \$1.0 million. What is driving the yearly results are the inclusion, in FY21-22, of \$1.2 million in income from the CA Covid Relief program, and the planned spend of \$1.6 million for the replacement of two synthetic turf fields in FY22-23.
- Page 5: A view of the Preliminary Budget (discussed with the Finance Committee in February) vs. the Proposed Budget for FY 22-23. The Proposed Budget amount of \$1,129,668 is \$640k better than the Preliminary Budget (presented to the Board in March) due in large part to revenue from property taxes, now projected to grow at 6.5% instead of the 3% that was used as a placeholder. The County Assessor's Office has validated this information.
 - Pages 6-7: Detailed notes regarding Salary and Benefits along with Services and Supplies and CIP plans.
 - Page 9: Salaries and Benefits View by Unit, FY 2022-23 Proposed Budget vs. Preliminary Budget is down **(\$137,406)** versus the Preliminary Budget. The primary driver of that is the reduction seen in ACERA contribution rates throughout the District, which has resulted in the elimination, due to ACERA's investment performance, of the Unfunded Accrued Actuarial Liability.
 - Otherwise, there are no material differences versus what was presented to the Board in March 2022.
 - Net Operating Results (Revenue less operating expenses) for FY22-23 were at \$489,276 preliminarily, now at \$1,129,668. This is an improvement of \$640,392, mostly in the Tax income line.
 - CIP: No change is proposed vs. the Preliminary FY22-23 Budget presented in March. There continues to be no clear availability of AB1600 funds that could support projects in addition to what is currently in the Budget.
 - No expected changes between what is presented today and what will be presented at the Budget Workshop on May 25, 2022.
 - **GM Fuzie** expressed the need to get Board direction at the upcoming Budget Workshop regarding reserves -- the Budget Contingency Reserve and the Deferred Maintenance Reserve – as proposed by staff.
 - Discussion ensued regarding CIP Project Financials – a Project Spending View: FY21-22 and FY22-23, both from the General Fund and AB1600 funding.

Recommendation: Staff recommends the Finance Committee support the Fiscal Year 2022-2023 Proposed Operating and Capital Improvement Program (CIP) Budgets when it goes before the Board of Directors at its upcoming Budget Workshop meeting on May 25, 2022.

Committee questions/comments included:

- **Director Boswell** asked about the percentage of tax revenue growth. (page 5)
- **Director Pierpont** is comfortable with the revenue increase. The sheer volume of real estate turnover in our service area will cause the basis to go up, so he is not surprised by the increase in property tax 6.5%. He asked specifically about the decline in

Operations Revenue due to revitalizing sports fields and the amount of impact it has on the District's revenue stream.

- **Director Boswell** asked about timing for the fields due to cash flow implications. [July/August]
- **Director Boswell** discussed the difference between the benefit of a Cost-of-Living Adjustment (COLA) and the hit from health care benefit costs rising.
- **Director Boswell** had the benefit of going through this presentation in detail at the May meeting of the Personnel Committee. He has no further questions on the proposed budget component except for the CIP portion.
- **Director Pierpont** asked if “one field per month” is contractor optimism or is that reasonable? Facilities Manager Haldeman indicated that plans for one field per month are confirmed and reliable.
- **Director Pierpont** had no further questions. He agrees with what the District is aiming for and what is being projected conceptually.

Action: The Committee expressed support of the attached Fiscal Year 2022-2023 Proposed Operating and CIP Budgets and recommended the presentation be given to the full Board at its upcoming Budget Workshop on May 25, 2022.

6. Financials through April 2022:

Finance Officer Julie Dreher provided a summary view of actual results year-to-date through April 2022 [see attached]:

- The District's net operating result through April is \$254k better than Budget, which is largely the result of better-than-expected Property Tax inflows in April and below budgeted spending on Salaries and Benefits (unemployment expense reductions and below-budgeted part-time non-benefited staffing levels).
- Revenue from Operations is \$28k above Budget, with positive variances across the board, led by Open Space (\$48k), Facility Rentals (\$42k), Youth Sports (\$23k) and Field/Gym Rentals (\$22k), which helped to offset a budget shortfall in Youth Services revenues of \$85k.

Committee questions/comments: The Committee had no questions but gave kudos to Staff for providing excellent financial details each month/quarter.

Action: No Committee action was taken.

7. Bothwell Building Discussion:

GM Fuzie reported that the Bothwell building is now on a month-to-month basis with the LVPAC. LARPD brings in about \$1400/month there, an amount that does not even cover the maintenance and everything we need to do there throughout the year. We have told LVPAC that we are going to be seriously discussing our options there. To start the discussion, **GM Fuzie** has been taking this topic to each committee to get feedback from each different focus (finance, program, facilities). The Facilities Committee has asked staff do prepare an options paper. **GM Fuzie** has tasked **Parks and Facilities Manager Fred Haldeman** to find a firm that will do an evaluation on what the appropriate lease would be

for that type of building in the condition it is in, and on top of that, to establish what the property value and replacement value of the building would be so that will have an idea about what it is going to cost as we come to the end of the life of that facility. In relation to our mission, there is a debate as to whether we should be subsidizing the cultural arts that may be at the cost of putting some sort of recreational facility there.

Committee questions/comments included:

- The facility has had multiple uses and gone through multiple changes over the last 60+ years. It makes sense to find out what the property/building is worth, what LARPD can receive in monthly revenue as it exists today vs. what the potential is by doing something different with that asset and getting more out of it for both the community and from a financial perspective.
- All District assets must be looked at to determine how they fit the overall mission statement of where LARPD is going and what we want to accomplish. The Bothwell Park and Recreation Center is an asset that should be leveraged for the constituents that certainly have paid their dues over time in taxes.
- You can make a good argument that arts, music, and things like that are recreation, and where does that fit into the category of recreation? What is recreation?

Action: The committee supports moving forward with an assessment of the building to determine its value. Once that has been determined, this topic should be brought to the Board for review and discussion.

8. Fixed Asset Review:

Discussion on this item was tabled to allow staff additional time to research and gather information.

Action: The Committee requested to table this item and bring it back to a future agenda at the appropriate time.

9. Directors' / General Manager's Reports and Announcements:

- a) There were no reports or announcements by the Committee members.
- b) **GM Fuzie** announced that he will be out of the office the remainder of this week attending the CARPD Conference. LARPD will be receiving an award for the solar facility installed in conjunction with the overall energy efficiency measures effort that LARPD undertook. The category was Environmental Excellence.
- c) **BSM Schneider** reported that staff has had some fruitful conversations with people at US Bank and another person at PFM Advisors to talk about investment vehicles the District may be able to take advantage of. Staff will bring a proposed Treasury Management Policy and specific ideas about where to invest our money to the next Finance Committee meeting in June.

10. Adjournment: The meeting was adjourned at 2:31 p.m.

/lvb



Livermore Area Recreation and Park District 5/16/22 Finance Committee Meeting

Review of:

- 1) Proposed FY22-23 Operating Budget*
- 2) Capital Improvement Program (CIP) FY21-22 through FY22-23*

ATTACHMENT TO ITEM 4 June Mtg.

ITEM NO. 5 from May

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FY22-23 Operating Budget

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Summary Level View: General Fund FY21-22 - FY22-23:

	FY21-22 (Mid-year)	FY22-23 (Proposed)	Total
Net Operating Results	\$2,490,836	\$1,129,668	\$3,620,503
CIP General Fund	\$966,079	\$2,162,450	\$3,128,529
Net Increase/(Decrease)	\$1,524,757	(\$1,032,782)	\$491,974

Proposed use of Net Operating Contribution:

	FY21-22	FY22-23	Total
Budget Contingency Reserve	\$491,974		\$491,974
Deferred Maintenance Reserve	\$1,032,782	(\$1,032,782)	\$0
Total	\$1,524,757	(\$1,032,782)	\$491,974

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: FY22-23 Proposed Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	Mid-Year Budget	Preliminary Budget	Proposed Budget	\$	%
Revenue								
Taxes	\$12,109,084	\$12,887,481	\$13,288,094	\$13,724,449	\$14,088,600	\$14,827,600	\$739,000	5%
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	-
From Operations	10,459,970	7,285,085	4,169,158	6,526,967	7,245,267	7,056,678	(\$188,589)	(3%)
Total Revenue	\$22,569,054	\$20,172,566	\$17,457,252	\$21,474,876	\$21,333,867	\$21,884,278	\$550,411	3%
Salary and Benefits	\$14,733,868	\$14,947,217	\$11,848,622	\$12,263,619	\$13,334,273	\$13,196,868	(137,405)	(1%)
Services and Supplies	\$6,210,830	\$6,454,217	\$5,141,179	\$6,710,916	\$7,510,318	\$7,557,743	47,425	1%
Capital	\$318,780	\$39,128	\$8,795	\$9,506	\$0	\$0	0	-
Sub-total, Expenses	\$21,263,478	\$21,440,562	\$16,998,595	\$18,984,041	\$20,844,591	\$20,754,610	(\$89,981)	(0%)
Net Operating Results	\$1,305,576	(\$1,267,996)	\$458,656	\$2,490,836	\$489,276	\$1,129,668	\$640,392	131%

FY22-23 Proposed Budget - Notes

Revenue:

1. The primary change relative to the preliminary Budget presented to the Board in March is the addition of \$717k in Property Tax income. Based on the latest data from Alameda County, Livermore’s property taxes will grow by a minimum of 6.5% (the preliminary Budget assumed 3%).
2. Otherwise, each operating unit has revisited their revenue plans and has revised them as needed, with the most significant shift being in Parks , where revenues are dropping \$200k due to the elimination of the Zone 7 Living Arroyos program, effective July, 2022.

Salary and Benefits:

1. Health Benefits: No change to the District’s contributions for medical, dental, and vision/hearing coverage is proposed for the District’s 94 benefited staff, meaning some employees (those 58 current employees who elect coverage for themselves and at least one family member) will take on any increases that occur in health and dental premiums beginning in February, 2023.
2. Retirement:
 - a. The District will continue to offer up to a 4% match for Regular (full-time) and Part-time benefited staff, along with a 2% contribution for Regular staff.
 - b. ACERA: the District is benefiting greatly from the June, 2021 retirement of ~95% of the unfunded accrued actuarial liability (UAAL), and from ACERA’s favorable investment returns and other actuarial trends in 2021. As a result, the District’s contribution rates (% of salaries), effective each September, for each of the three active employee tiers are trending as follows:

Tier 1	7 EEs	FY20-21: 38.07%	FY21-22: 14.88%	FY22-23: 10.97%
Tier 3	13 EEs	FY20-21: 43.82%	FY21-22: 19.94%	FY22-23: 16.41%
Tier 4	18 EEs	FY20-21: 36.60%	FY21-22: 13.13%	FY22-23: 9.23%

Relative to the Preliminary FY22-23 Budget, in which we assumed a 5% increase in ACERA contribution rates, the new Budget proposal reflects a \$146k reduction in expense based on the above FY22-23 rates, which have been confirmed by ACERA as final for planning purposes. What changed is the ACERA’s confirmation of its investment performance and actuarial data impact, which have driven the District to a modest surplus state for its UAAL (Unfunded Accrued Actuarial Liability).

FY22-23 Proposed Budget – Notes (continued)

Salary and Benefits (cont)

3. Salaries:

- a. A Cost of Living Adjustment (COLA) of 3.0% for all classification ranges, effective July 1, 2022.
- b. Steps will be recognized for those employees who are eligible – the timing of which will be based upon hire date or the anniversary date of any change in job classification/pay range.
- c. Alameda County’s minimum wage remains at \$15.00 per hour; the District’s salary structure requires no adjustments.
- d. The District’s salary budget continues to reflect a shift toward service delivery as the organization’s management structure has evolved.

4. Unemployment: the budget is now proposed at \$0 based on accrued balances that can cover near-zero actual activity.

5. Workers’ Compensation: rates (% of salary) for each category are assumed to grow at 5% versus this years’ cost, which is amplified by salary increase assumptions.

6. Staffing Plan: Relative to the preliminary budget submitted in March, there is only one significant addition: a coordinator role in the Youth Sports and Fitness team that will function as an Outreach Coordinator who will run the afterschool PE program at the schools, Junior Giants, etc.

Services and Supplies: The primary changes relative to the preliminary Budget presented to the Board in March are:

1. Addition of \$36k for security-related consulting as outlined by All Covered in its April 27th Board presentation;
2. Parks: Shift from original plan to enlist a third party for maintenance of structures and grounds to a less expensive plan to use four temporary employees (reduction of \$63k).
3. Admin: addition of consulting services for fixed asset accounting review (pre-2017 entries) and asset valuation, and additional legal fees for agreement review.

CIP: No change is proposed versus the Preliminary FY22-23 Budget presented in March.

1. AB1600 funds continue to be constrained; planning for funds beyond the current plan is not supported by actual fund balances, and the City’s projections for income in Fy22-23 are preliminary at best. The use of the District’s General Fund can be accommodated by the amount of the net operating contribution generated by on-going operations in FY21-22 and FY22-23 combined.

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Revenue View by Unit: FY22-23 Proposed Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	Mid-Year Budget	Preliminary Budget	Proposed Budget	\$	%
Tax Revenue								
Property Taxes	\$10,023,720	\$10,730,942	\$11,177,134	\$11,620,966	\$11,957,600	\$12,674,600	\$717,000	6%
Parcel Taxes	\$1,548,789	\$1,585,718	\$1,616,370	\$1,603,591	\$1,636,000	\$1,658,000	\$22,000	1%
Other Taxes	\$536,575	\$570,820	\$494,590	\$499,892	\$495,000	\$495,000	\$0	0%
Total Tax Revenues	\$12,109,084	\$12,887,481	\$13,288,094	\$13,724,449	\$14,088,600	\$14,827,600	\$739,000	5%
<i>% of total</i>	<i>54%</i>	<i>64%</i>	<i>76%</i>	<i>64%</i>	<i>66%</i>	<i>68%</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								
Marketing and Public Info	\$22,421	\$20,926	\$1,552	\$0	\$0	\$0	0	-
Business Services	\$28,259	\$15,238	\$9,243	\$7,711	\$7,420	\$9,670	\$2,250	30%
Concessions	\$56,067	\$30,971	\$0	\$18,672	\$95,099	\$62,999	(\$32,100)	(34%)
Business Services	\$106,747	\$67,135	\$10,795	\$26,383	\$102,519	\$72,669	(\$29,850)	(29%)
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>		
Camp Shelly	\$75,411	\$20,224	\$4,399	\$60,221	\$60,575	\$60,575	\$0	0%
Extended Student Svcs (ESS)	\$5,141,361	\$4,015,338	\$2,370,782	\$3,365,031	\$3,465,360	\$3,465,360	\$0	0%
Senior Svcs and Volunteers	\$204,192	\$139,400	\$65,502	\$111,975	\$115,110	\$115,110	\$0	0%
Preschool	\$445,514	\$314,639	\$41,998	\$163,009	\$262,700	\$262,700	\$0	0%
Open Space	\$541,373	\$414,549	\$527,482	\$506,592	\$501,100	\$501,100	\$0	0%
Believes Program	\$136,128	\$148,586	\$0	\$124,174	\$380,000	\$380,000	\$0	0%
Middle School Program	\$623,033	\$487,603	(\$295)	\$0	\$0	\$0	\$0	-
Community Services	\$7,167,012	\$5,540,338	\$3,009,868	\$4,331,002	\$4,784,845	\$4,784,845	\$0	0%
<i>% of total</i>	<i>32%</i>	<i>27%</i>	<i>17%</i>	<i>20%</i>	<i>22%</i>	<i>2633%</i>		
Recreation Classes	\$516,021	\$62,811	\$39,523	\$117,617	\$174,000	\$177,500	\$3,500	2%
Adult Sports and Fitness	\$140,876	\$72,557	\$1,157	\$56,470	\$64,500	\$62,900	(\$1,600)	(2%)
Facility Use & Rentals	\$889,652	\$425,985	\$44,938	\$308,909	\$293,659	\$364,224	\$70,565	24%
Youth Sports and Fitness	\$191,833	\$126,859	\$162,163	\$387,759	\$397,000	\$419,000	\$22,000	6%
Field and Gym Rentals	\$498,537	\$389,543	\$265,577	\$479,051	\$525,600	\$485,600	(\$40,000)	(8%)
Aquatics	\$516,328	\$262,456	\$281,812	\$446,659	\$508,200	\$508,200	\$0	0%
Recreation	\$2,753,247	\$1,340,212	\$795,171	\$1,796,465	\$1,962,959	\$2,017,424	\$54,465	3%
<i>% of total</i>	<i>12%</i>	<i>7%</i>	<i>5%</i>	<i>8%</i>	<i>9%</i>	<i>9%</i>		
Park Operations	\$432,964	\$337,400	\$353,323	\$373,117	\$394,944	\$181,740	(\$213,204)	(54%)
<i>% of total</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>1%</i>		
Total Earned Income	\$10,459,970	\$7,285,085	\$4,169,158	\$6,526,967	\$7,245,267	\$7,056,678	(\$188,589)	(3%)
<i>% of total</i>	<i>46%</i>	<i>36%</i>	<i>24%</i>	<i>30%</i>	<i>34%</i>	<i>32%</i>		
Total General Fund Revenue	\$22,569,054	\$20,172,566	\$17,457,252	\$21,474,876	\$21,333,867	\$21,884,278	\$550,411	3%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Salaries and Benefits View by Unit: FY22-23 Proposed Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	Mid-Year Budget	Preliminary Budget	Proposed Budget	\$	%
Administration	\$1,680,884	\$2,330,721	\$2,209,588	\$1,907,392	\$1,928,784	\$1,852,636	(\$76,148)	(4%)
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	\$159,514	\$187,292	\$223,303	36,011	19%
Concessions	\$35,179	\$13,494	\$0	\$12,008	\$48,769	\$21,239	(27,530)	(56%)
Administration	\$2,397,840	\$2,965,609	\$2,456,225	\$2,078,914	\$2,164,845	\$2,097,178	(\$67,667)	(3%)
<i>% of total</i>	<i>16%</i>	<i>20%</i>	<i>21%</i>	<i>17%</i>	<i>16%</i>	<i>16%</i>		
Camp Shelly	\$28,289	\$43,925	\$4,482	\$33,341	\$38,716	\$38,716	\$0	0%
Extended Student Svcs (ESS)	\$4,204,973	\$4,144,190	\$3,230,401	\$3,260,487	\$3,066,131	\$3,021,770	(44,361)	(1%)
Senior Svcs and Volunteers	\$325,691	\$167,677	\$116,943	\$146,328	\$184,666	\$167,473	(17,193)	(9%)
Preschool	\$422,919	\$327,410	\$50,598	\$148,531	\$246,399	\$246,399	0	0%
Open Space	\$1,149,578	\$944,022	\$904,156	\$968,287	\$1,155,577	\$1,155,577	0	0%
Community Outreach	\$0	\$171,210	\$671,778	\$659,552	\$720,223	\$731,332	11,109	2%
Believes Program	\$135,736	\$153,006	\$3,676	\$125,404	\$381,422	\$381,422	(0)	(0%)
Middle School Program	\$503,832	\$509,465	\$49,587	\$0	\$0	\$0	0	-
Community Services	\$6,771,018	\$6,460,905	\$5,031,620	\$5,341,930	\$5,793,133	\$5,742,689	(\$50,445)	(1%)
<i>% of total</i>	<i>46%</i>	<i>43%</i>	<i>42%</i>	<i>44%</i>	<i>43%</i>	<i>44%</i>		
Recreation Classes	\$79,549	\$2,996	\$0	\$0	\$0	\$0	0	-
Adult Sports and Fitness	\$45,984	\$47,147	\$11,221	\$16,715	\$14,892	\$14,892	(0)	(0%)
Facility Use & Rentals	\$391,356	\$205,585	\$42,256	\$155,892	\$283,181	\$283,181	0	0%
Youth Sports and Fitness	\$125,395	\$110,632	\$70,014	\$172,009	\$193,578	\$283,647	90,069	47%
Field and Gym Rentals	\$222,655	\$212,499	\$131,454	\$213,196	\$256,772	\$264,579	7,807	3%
Recreation Administration	\$0	\$514,747	\$651,991	\$502,992	\$275,196	\$279,171	3,975	1%
Building Operations	\$541,826	\$583,914	\$352,945	\$451,456	\$513,788	\$513,788	(0)	(0%)
Aquatics	\$1,088,951	\$541,834	\$194,368	\$485,260	\$845,381	\$844,092	(1,289)	(0%)
Recreation	\$2,495,716	\$2,219,354	\$1,454,248	\$1,997,519	\$2,382,787	\$2,483,350	\$100,563	4%
<i>% of total</i>	<i>17%</i>	<i>15%</i>	<i>12%</i>	<i>16%</i>	<i>18%</i>	<i>19%</i>		
Building Maintenance	542,858	945,645	896,043	895,199	937,838	916,229	(21,609)	(2%)
Park Operations	2,526,436	2,355,704	2,010,485	1,950,058	2,055,671	1,957,422	(98,249)	(5%)
Parks and Facilities Maintenance	\$3,069,294	\$3,301,349	\$2,906,528	\$2,845,257	\$2,993,509	\$2,873,651	(\$119,858)	(4%)
<i>% of total</i>	<i>21%</i>	<i>22%</i>	<i>25%</i>	<i>23%</i>	<i>22%</i>	<i>22%</i>		
TOTAL Salaries and Benefits Expense	\$14,733,868	\$14,947,217	\$11,848,622	\$12,263,620	\$13,334,274	\$13,196,868	(\$137,406)	(1%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Services and Supplies View by Unit: FY22-23 Proposed Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	Mid-Year Budget	Preliminary Budget	Proposed Budget	\$	%
Administration	\$926,128	\$1,327,433	\$1,449,572	\$2,070,216	\$2,271,288	\$2,303,527	\$32,239	1%
Marketing and Public Info	\$142,140	\$148,241	\$13,393	\$0	\$0	\$0	0	-
Technology and Communications	\$250,139	\$410,910	\$445,567	\$538,534	\$469,821	\$545,599	75,778	16%
Customer and Business Services	\$201,372	\$140,661	\$98,895	\$140,782	\$145,411	\$116,202	(29,209)	(20%)
Capital Equipment (excl CIP)	\$318,780	\$39,128	\$8,795	\$9,506	\$0	\$0	0	-
Concessions	\$21,001	\$9,135	\$0	\$24,825	\$47,969	\$31,919	(16,050)	(33%)
Administration	\$1,859,560	\$2,075,508	\$2,016,222	\$2,783,862	\$2,934,488	\$2,997,247	\$62,759	2%
<i>% of total</i>	<i>28%</i>	<i>32%</i>	<i>39%</i>	<i>41%</i>	<i>39%</i>	<i>40%</i>		
Camp Shelly	\$11,963	\$19,411	\$7,947	\$10,974	\$10,850	10,850	0	0%
Extended Student Svcs (ESS)	\$332,483	\$323,798	\$167,627	\$177,477	\$223,500	223,500	0	0%
Senior Svcs and Volunteers	\$135,384	\$101,544	\$38,215	\$59,729	\$58,732	61,132	2,400	4%
Preschool	\$26,856	\$10,307	\$140	\$7,620	\$9,000	9,000	0	0%
Open Space	\$91,357	\$83,135	\$90,907	\$90,245	\$91,575	91,575	0	0%
Community Outreach	\$0	\$3,031	\$2,722	\$16,244	\$43,988	57,448	13,460	31%
Believes Program	\$0	\$0	\$0	\$0	\$0	0	0	-
Middle School Program	\$27,304	\$23,516	\$1,488	\$0	\$0	0	0	-
Community Services	\$625,347	\$564,742	\$309,046	\$362,289	\$437,645	\$453,505	\$15,860	4%
<i>% of total</i>	<i>10%</i>	<i>9%</i>	<i>6%</i>	<i>5%</i>	<i>6%</i>	<i>6%</i>		
Recreation Classes	\$273,760	\$88,685	\$23,543	\$60,494	\$103,900	\$103,900	0	0%
Adult Sports and Fitness	\$60,426	\$46,543	\$845	\$23,286	\$23,700	\$23,700	0	0%
Facility Use & Rentals	\$159,868	\$70,959	\$1,711	\$17,466	\$15,600	\$19,590	3,990	26%
Youth Sports and Fitness	\$52,778	\$84,575	\$43,938	\$97,204	\$89,200	\$97,950	8,750	10%
Field and Gym Rentals	\$37,767	\$49,747	\$5,785	\$25,504	\$29,050	\$29,050	0	0%
Recreation Administration	\$0	\$3,159	\$24	\$1,292	\$0	\$0	0	-
Building Operations	\$137,063	\$92,135	\$13,804	\$81,805	\$86,500	\$86,500	0	0%
Aquatics	\$133,589	\$103,536	\$39,945	\$69,355	\$58,500	\$58,500	0	0%
Recreation	\$855,251	\$539,339	\$129,596	\$376,406	\$406,450	\$419,190	\$12,740	3%
<i>% of total</i>	<i>13%</i>	<i>8%</i>	<i>3%</i>	<i>6%</i>	<i>5%</i>	<i>6%</i>		
Building Maintenance	\$784,618	\$665,429	\$502,651	\$594,916	\$702,205	702,205	0	0%
Park Operations	\$2,404,834	\$2,609,198	\$2,192,459	\$2,602,948	\$3,029,530	2,985,596	(43,934)	(1%)
Parks and Facilities Maintenance	\$3,189,452	\$3,274,627	\$2,695,111	\$3,197,864	\$3,731,735	\$3,687,801	(\$43,934)	(1%)
<i>% of total</i>	<i>49%</i>	<i>51%</i>	<i>52%</i>	<i>48%</i>	<i>50%</i>	<i>49%</i>		
TOTAL Services & Supplies Expense	\$6,529,610	\$6,454,217	\$5,149,974	\$6,720,422	\$7,510,318	\$7,557,743	\$47,425	1%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Expenses by Type View: FY22-23 Proposed Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	Mid-Year Budget	Preliminary Budget	Proposed Budget	\$	%
Salaries and Benefits								
Salaries - Full-time	\$5,746,727	\$7,074,272	\$6,077,388	\$6,528,891	\$6,796,261	\$6,840,557	\$44,296	1%
Salaries - Part-time Benefited	\$2,346,671	\$1,496,691	\$990,908	\$776,787	\$974,912	\$966,807	(\$8,105)	(1%)
Salaries - Part-time	\$2,561,659	\$1,749,256	\$629,067	\$1,638,351	\$1,915,934	\$1,947,412	\$31,478	2%
Stipends - Board	\$23,500	\$28,950	\$31,400	\$33,000	\$36,000	\$36,000	\$0	0%
Retirement	\$1,265,065	\$1,683,358	\$1,524,108	\$880,097	\$832,361	\$693,117	(\$139,244)	(17%)
Employee Group Insurance	\$1,706,047	\$1,898,746	\$1,584,006	\$1,589,441	\$1,802,781	\$1,813,332	\$10,551	1%
Workers' Compensation	\$560,344	\$399,917	\$251,742	\$327,954	\$387,128	\$380,821	(\$6,307)	(2%)
Unemployment	\$0	\$112,249	\$404,991	\$36,000	\$72,000	\$0	(\$72,000)	(100%)
Medicare/FICA Payroll Tax	\$523,855	\$503,779	\$355,012	\$453,098	\$516,896	\$518,822	\$1,926	0%
Total Salaries and Benefits	\$14,733,868	\$14,947,217	\$11,848,622	\$12,263,619	\$13,334,273	\$13,196,868	(\$137,405)	(1%)
<i>% of total spend</i>	<i>69%</i>	<i>70%</i>	<i>70%</i>	<i>65%</i>	<i>64%</i>	<i>64%</i>		
Services and Supplies								
Maintenance-Structures&Grounds	\$1,056,806	\$892,252	\$547,537	\$754,251	\$1,148,088	\$864,000	(\$284,088)	(25%)
Maintenance - Equipment	\$115,395	\$188,651	\$186,429	\$229,464	\$228,065	\$246,665	\$18,600	8%
Utilities - Water/Sewer	\$1,241,002	\$1,308,527	\$1,431,310	\$1,416,039	\$1,484,950	\$1,484,950	\$0	0%
Utilities - Gas/Electric/Other	\$451,606	\$370,599	\$314,273	\$333,671	\$343,800	\$343,800	\$0	0%
Communications	\$132,213	\$144,891	\$139,027	\$166,688	\$156,112	\$166,278	\$10,166	7%
Memberships & Subscriptions	\$31,464	\$33,774	\$27,188	\$33,891	\$29,183	\$29,183	\$0	0%
Travel	\$131,292	\$96,958	\$77,316	\$100,264	\$111,640	\$111,640	\$0	0%
Training & Conferences	\$46,378	\$13,463	\$3,366	\$31,786	\$48,825	\$51,065	\$2,240	5%
Publications & Legal Notices	\$4,485	\$3,179	\$2,106	\$2,027	\$2,400	\$10,400	\$8,000	333%
Legal	\$136,330	\$132,000	\$120,000	\$88,000	\$96,000	\$106,000	\$10,000	10%
Program Services/Supplies	\$130,309	\$125,077	\$249,102	\$60,937	\$250,610	\$270,521	\$19,911	8%
Professional Services	\$909,105	\$1,429,650	\$850,170	\$640,301	\$697,594	\$978,260	\$280,666	40%
Licensing	\$25,233	\$19,947	\$14,304	\$22,950	\$16,650	\$16,650	\$0	0%
Field Trips/Events	\$134,397	\$89,288	(\$965)	\$17,331	\$30,320	\$30,320	\$0	0%
Instructors & Sports Officials	\$372,494	\$230,262	\$99,723	\$195,189	\$245,812	\$245,812	\$0	0%
Insurance	\$303,275	\$403,470	\$546,180	\$548,064	\$621,900	\$625,350	\$3,450	1%
Rents/Leases - Equipment	\$105,419	\$105,333	\$108,136	\$112,838	\$115,613	\$102,404	(\$13,209)	(11%)
Rents/Leases-Structure&Grounds	\$141,603	\$205,033	\$174,616	\$180,613	\$184,548	\$184,548	\$0	0%
Rent & Lease - Vehicle	\$0	\$146,046	\$17,373	\$153,591	\$155,820	\$155,820	\$0	0%
Agricultural Supplies	\$90,659	\$33,479	\$34,733	\$113,597	\$121,500	\$121,500	\$0	0%
Uniforms/Safety Products	\$30,048	\$31,400	\$21,270	\$34,384	\$37,110	\$37,110	\$0	0%
Household Supplies	\$117,836	\$104,132	\$39,400	\$67,722	\$76,440	\$76,440	\$0	0%
Food	\$140,532	\$94,169	\$18,225	\$42,442	\$99,480	\$79,119	(\$20,361)	(20%)
Office Supplies	\$71,702	\$57,353	\$19,845	\$30,088	\$35,440	\$33,990	(\$1,450)	(4%)
Medical	\$21,627	\$12,253	\$7,722	\$15,577	\$18,750	\$18,750	\$0	0%
Tools & Instruments	\$32,867	\$21,227	\$15,319	\$23,295	\$28,800	\$28,800	\$0	0%
Non Capital Equipment	\$118,805	\$53,824	\$24,491	\$136,134	\$79,200	\$79,200	\$0	0%
Miscellaneous-Refunds Expense	(\$116)	\$135	\$6,708	(\$102)	\$0	\$0	\$0	-
Finance Charges/Rec Software Credit Card	\$74,370	\$44,166	\$35,275	\$54,109	\$52,555	\$63,555	\$11,000	21%
Recreation Software Transaction Fees	\$43,694	\$30,330	\$11,000	\$27,378	\$28,500	\$31,000	\$2,500	9%
Pension Debt Service Interest	\$0	\$0	\$0	\$260,766	\$256,983	\$256,983	\$0	0%
POB Debt Service Principal	\$0	\$0	\$0	\$660,000	\$550,000	\$550,000	\$0	0%
P G & E debt service	\$0	\$0	\$0	\$157,631	\$157,631	\$157,630	(\$1)	(0%)
Total Services and Supplies	\$6,210,830	\$6,454,217	\$5,141,179	\$6,710,916	\$7,510,318	\$7,557,743	\$47,425	1%
Capital Equipment	318,780	39,128	8,795	9,506	0	0	0	-
Total Operating Expenses	\$21,263,478	\$21,440,562	\$16,998,595	\$18,984,041	\$20,844,591	\$20,754,610	(\$89,981)	(0%)

CIP Plan – FY21-22 and FY22-23

P13 CIP Project Financials - Project Spending View: FY21-22
and FY22-23

CIP Project Financials - Project Spending View: FY21-22 and FY22-23

Actual Results through January 3, 2022 (schedule updated 3/3/22)

Project #	Project Name	Status	Project Funding	Total Project Budget	Total Spend to Date	Balance of Project Est	Total Project Forecast	Forecast Fav/(unfav) vs Budget	1st Half FY21-22	2nd Half FY21-22	FY22-23 Spend
									Actual	Forecast	
Sub-total, General Fund				\$709,000	\$755,629	\$525,450	\$1,281,079	(\$572,079)	\$751,079	\$215,000	\$2,162,450
Sub-total, AB1600				\$3,576,000	\$1,153,750	\$2,697,128	\$3,850,878	(\$274,878)	1,081,245	\$1,193,128	\$410,000
Total Spend				\$4,285,000	\$1,909,379	\$3,222,578	\$5,131,957	(\$846,957)	\$1,832,324	\$1,408,128	\$2,572,450
tbd	Synthetic Turf - Robertson (2 fields)	Not Yet Begun	General Fund								\$1,600,000
tbd	Roof at Trevarno	Not Yet Begun	General Fund							\$40,000	
tbd	Senior Lobby at RLCC	Not Yet Begun	General Fund							\$25,000	\$0
tbd	ESS Buildings - remodel (3 buildings interior mostly - ADA)	Not Yet Begun	General Fund								\$100,000
tbd	Asphalt - scattered amongst parks (Spruiell)	Not Yet Begun	General Fund (AB?)							\$150,000	\$0
tbd	Restroom at Sycamore Picnic Area (for picnics and programs)	Not Yet Begun	AB1600								\$350,000
tbd	HVAC at Trevarno/Little House	Not Yet Begun	General Fund								\$50,000
001	May Nissen Fence Replacement	Not Yet Begun	General Fund	\$80,000		\$80,000	\$80,000	\$0			
455	Shade Structures/Various Parks	Not Yet Begun	AB1600	\$564,000		\$564,000	\$564,000	\$0		\$60,000	\$60,000
727	May Nissen Bleacher Demolition	Not Yet Begun	General Fund	\$33,000		\$33,000	\$33,000	\$0			
tbd	Park Capacity Enhancements	Not Yet Begun	AB1600	\$1,000,000		\$1,000,000	\$1,000,000	\$0			
902	Joe Michell Building	In Progress	AB1600	\$1,500,000	1,013,654	\$271,632	\$1,285,286	\$214,714	1,013,654	\$271,632	
017	Trevarno Road Water/Sewer Assessment District	In Progress	(3) General Fund	\$0	458,787	\$77,000	\$535,787	(\$535,787)	458,787		\$77,000
730	Rodeo Stadium Infrastructure Improvements	In Progress	General Fund	\$340,000	4,550	\$335,450	\$340,000	\$0			\$335,450
723	Patterson Ranch Trail	In progress	(1) AB1600	\$117,000	72,505	\$44,495	\$117,000	\$0		\$44,495	
451	Bike Pump Track	In progress	AB1600	\$350,000	22,201	\$817,000	\$839,201	(\$489,201)	22,201	\$817,000	
109	May Nissen Pool Resurfacing	Complete	General Fund	\$200,000	207,350	\$0	\$207,350	(\$7,350)	207,350		
004	Resurface/restripe May Nissen Tennis Court	Complete	AB1600	\$45,000	45,391	\$0	\$45,391	(\$391)	45,391		
005	May Nissen Tennis Court Fence	Complete	(2) General Fund	\$36,000	62,090	\$0	\$62,090	(\$26,090)	62,090		
002	May Nissen Basketball Court Paint/Re-stripe	Complete	General Fund	\$20,000	22,852	\$0	\$22,852	(\$2,852)	22,852		
Totals				\$4,285,000	\$1,909,379	\$3,222,578	\$5,131,957	(\$846,957)	\$1,832,324	\$1,408,128	\$2,572,450
									\$0	\$0	\$0

(1) The balance of project spend estimate of \$45k will soon be refined (for tanks, pump, and fencing)

(2) The Nissen Tennis Court fence was completed in June, 2021 and the actual costs exceeded the approved budget due to an error in the original project quote and material price increases.

(3) The Trevarno Road initiative was not approved prior to the FY21-22 Budget Process; Decision was made by the Board, upon staff's recommendation, to pay up front once financing terms and total project costs were known. The balance of Project forecast is associated with connectivity between the "Little House" and the new sewer/water systems and for the Trevarno Office to be connected to the new Sewer infrastructure



Thank You

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results For the Month of April, 2022

	FY19-20	FY20-21	FY21-22		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$5,176,473	\$5,346,911	\$5,656,705	\$5,498,567	\$158,138	3%
From Operations	198,323	533,214	499,387	743,915	(244,528)	(33%)
Total Revenue	\$5,374,796	\$5,880,126	\$6,156,092	\$6,242,482	(\$86,390)	(1%)
Salary and Benefits	1,052,976	860,681	1,349,282	1,399,640	50,358	4%
Services and Supplies	304,110	423,650	505,873	507,280	1,408	0%
Capital					0	-
Sub-total, Expenses	\$1,357,087	\$1,284,331	\$1,855,155	\$1,906,921	\$51,766	3%
Net Operating Results	\$4,017,709	\$4,595,794	\$4,300,937	\$4,335,561	(\$34,624)	(1%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results Year-to-Date April, 2022

	FY19-20	FY20-21	FY21-22		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$11,908,796	\$12,291,698	\$14,080,682	\$13,923,179	\$157,502	1%
From Operations	7,226,241	3,317,077	5,289,285	5,261,041	28,244	1%
Total Revenue	\$19,135,038	\$15,608,775	\$19,369,967	\$19,184,221	\$185,746	1%
Salary and Benefits	\$12,146,170	\$9,566,716	\$9,787,031	\$9,932,199	145,168	1%
Services and Supplies	\$5,274,694	\$3,657,370	\$5,713,947	\$5,642,761	(71,186)	(1%)
Capital	\$22,776	\$8,795	\$14,902	\$9,506	(5,396)	(57%)
Sub-total, Expenses	\$17,443,640	\$13,232,880	\$15,515,881	\$15,584,466	\$68,586	0%
Net Operating Results	\$1,691,397	\$2,375,895	\$3,854,086	\$3,599,755	\$254,332	7%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Revenue View: ACTUAL Results Year-to-Date April, 2022

	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	Actual	Budget	\$	%
Tax Revenue						
Property Taxes	\$10,155,129	\$10,544,913	\$11,110,290	\$10,971,966	\$138,324	1%
Parcel Taxes	\$1,510,718	\$1,557,674	\$1,547,317	\$1,524,861	22,455	1%
Other Taxes	\$242,949	\$189,111	\$1,423,075	\$1,426,352	(3,277)	(0%)
Total Tax Revenues	\$11,908,796	\$12,291,698	\$14,080,682	\$13,923,179	\$157,502	1%
<i>% of total</i>	<i>62%</i>	<i>79%</i>	<i>73%</i>	<i>73%</i>		
Earned Income						
Marketing and Public Info	\$20,776	\$1,552	\$0	\$0	0	-
Business Services	\$14,926	\$5,344	\$10,270	\$6,061	4,209	69%
Concessions	\$30,971	\$0	\$6,145	\$4,644	1,501	32%
Business Services	\$66,673	\$6,896	\$16,415	\$10,705	\$5,710	53%
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>		
Camp Shelly	\$20,224	\$0	\$55,822	\$55,822	\$0	0%
Extended Student Svcs (ESS)	\$4,007,679	\$1,974,411	\$2,595,691	\$2,711,991	(116,299)	(4%)
Senior Svcs and Volunteers	\$133,867	\$50,857	\$95,581	\$94,175	1,406	1%
Preschool	\$319,693	\$42,223	\$150,960	\$148,609	2,351	2%
Open Space	\$420,921	\$456,389	\$513,823	\$465,992	47,831	10%
Believes Program	\$121,229	\$0	\$79,379	\$78,374	1,005	1%
Middle School Program	\$440,538	(\$295)	\$28,238	\$0	28,238	-
Community Services	\$5,464,151	\$2,523,585	\$3,519,494	\$3,554,963	(\$35,469)	(1%)
<i>% of total</i>	<i>29%</i>	<i>16%</i>	<i>18%</i>	<i>19%</i>		

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Revenue View: ACTUAL Results Year-to-Date April, 2022

	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	Actual	Budget	\$	%
Recreation Classes	\$78,680	\$10,741	\$100,620	\$96,617	4,002	4%
Adult Sports and Fitness	\$84,497	\$607	\$53,496	\$52,820	676	1%
Facility Use & Rentals	\$455,759	\$30,894	\$270,075	\$228,358	41,717	18%
Youth Sports and Fitness	\$147,079	\$98,543	\$337,822	\$314,359	23,463	7%
Field and Gym Rentals	\$388,932	\$205,648	\$422,566	\$400,351	22,215	6%
Aquatics	\$263,652	\$161,669	\$281,510	\$322,059	(40,549)	(13%)
Recreation	\$1,418,600	\$508,102	\$1,466,088	\$1,414,564	\$51,525	4%
<i>% of total</i>	<i>7%</i>	<i>3%</i>	<i>8%</i>	<i>7%</i>		
Park Operations	\$276,818	\$278,495	\$287,288	\$280,809	\$6,479	2%
<i>% of total</i>	<i>1%</i>	<i>2%</i>	<i>1%</i>	<i>1%</i>		
Total Earned Income	\$7,226,241	\$3,317,077	\$5,289,285	\$5,261,041	\$28,244	1%
<i>% of total</i>	<i>38%</i>	<i>21%</i>	<i>27%</i>	<i>27%</i>		
Total General Fund Revenue	\$19,135,038	\$15,608,775	\$19,369,967	\$19,184,221	\$185,746	1%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Salaries and Benefits View by Unit: ACTUAL Results Year-to-Date April, 2022

	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	Actual	Budget	\$	%
Administration	\$1,695,722	\$1,867,197	\$1,440,900	\$1,480,499	\$39,599	3%
Marketing and Public Info	\$167,289	\$71,492	\$0	\$0	0	-
Technology and Communications	\$77,154	\$25,315	\$0	\$0	0	-
Customer and Business Services	\$251,133	\$125,991	\$118,294	\$122,913	4,619	4%
Concessions	\$13,494	\$0	\$0	\$0	0	-
Administration	\$2,204,791	\$2,089,995	\$1,559,194	\$1,603,412	\$44,218	3%
<i>% of total</i>	<i>18%</i>	<i>22%</i>	<i>16%</i>	<i>16%</i>		
Camp Shelly	\$43,925	\$0	\$17,632	\$17,632	\$0	0%
Extended Student Svcs (ESS)	\$3,495,556	\$2,600,388	\$2,658,792	\$2,698,058	39,266	1%
Senior Svcs and Volunteers	\$141,950	\$91,377	\$114,080	\$118,492	4,412	4%
Preschool	\$311,800	\$38,200	\$112,799	\$127,718	14,919	12%
Open Space	\$747,337	\$710,757	\$800,463	\$800,857	393	0%
Community Outreach	\$121,081	\$528,920	\$545,514	\$543,348	(2,166)	(0%)
Believes Program	\$136,016	\$3,676	\$102,268	\$105,591	3,322	3%
Middle School Program	\$467,777	\$49,587	\$0	\$0	0	-
Community Services	\$5,465,441	\$4,022,906	\$4,351,549	\$4,411,696	\$60,147	1%
<i>% of total</i>	<i>45%</i>	<i>42%</i>	<i>44%</i>	<i>44%</i>		
Recreation Classes	\$2,996	\$0	\$0	\$0	0	-
Adult Sports and Fitness	\$36,538	\$6,331	\$11,709	\$13,638	1,929	14%
Facility Use & Rentals	\$170,825	\$42,221	\$76,338	\$111,465	35,126	32%
Youth Sports and Fitness	\$100,293	\$55,388	\$118,934	\$125,164	6,230	5%
Field and Gym Rentals	\$178,706	\$103,408	\$168,657	\$172,979	4,321	2%
Recreation Administration	\$374,894	\$518,645	\$439,904	\$438,095	(1,809)	(0%)
Building Operations	\$481,527	\$275,981	\$367,502	\$373,800	6,299	2%
Aquatics	\$523,239	\$118,310	\$293,357	\$304,518	11,161	4%
Recreation	\$1,869,019	\$1,120,284	\$1,476,401	\$1,539,658	\$63,257	4%
<i>% of total</i>	<i>15%</i>	<i>12%</i>	<i>15%</i>	<i>16%</i>		
Building Maintenance	734,742	715,245	747,816	745,741	(2,074)	(0%)
Park Operations	1,872,177	1,618,286	1,652,072	1,631,693	(20,379)	(1%)
Parks and Facilities Maintenance	\$2,606,919	\$2,333,530	\$2,399,888	\$2,377,434	(\$22,453)	(1%)
<i>% of total</i>	<i>21%</i>	<i>24%</i>	<i>25%</i>	<i>24%</i>		
TOTAL Salaries and Benefits Expense	\$12,146,170	\$9,566,716	\$9,787,031	\$9,932,199	\$145,168	1%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Services and Supplies View by Unit: ACTUAL Results Year-to-Date April, 2022

	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	Actual	Budget	\$	%
Administration	\$943,027	\$1,011,538	\$1,794,117	\$1,846,343	\$52,226	3%
Marketing and Public Info	\$143,462	\$12,583	\$4,557	\$0	(4,557)	-
Technology and Communications	\$312,478	\$367,111	\$431,353	\$459,372	28,019	6%
Customer and Business Services	\$123,300	\$72,308	\$128,018	\$111,580	(16,438)	(15%)
Capital Equipment (excl CIP)	\$22,776	\$8,795	\$14,902	\$9,506	(5,396)	(57%)
Concessions	\$9,135	\$0	\$13,906	\$12,062	(1,844)	(15%)
Administration	\$1,554,178	\$1,472,336	\$2,386,854	\$2,438,863	\$52,009	2%
<i>% of total</i>	<i>29%</i>	<i>40%</i>	<i>42%</i>	<i>43%</i>		
Camp Shelly	\$12,346	\$2,086	9,929	9,724	(205)	(2%)
Extended Student Svcs (ESS)	\$294,001	\$146,136	160,246	153,711	(6,535)	(4%)
Senior Svcs and Volunteers	\$99,039	\$26,150	53,930	49,707	(4,223)	(8%)
Preschool	\$10,303	\$122	3,714	4,220	506	12%
Open Space	\$65,223	\$56,818	59,863	66,535	6,672	10%
Community Outreach	\$1,578	\$416	12,963	15,394	2,431	16%
Believes Program	\$0	\$0	1,762	0	(1,762)	-
Middle School Program	\$23,235	\$1,242	1,227	0	(1,227)	-
Community Services	\$505,724	\$232,970	\$303,634	\$299,291	(\$4,343)	(1%)
<i>% of total</i>	<i>10%</i>	<i>6%</i>	<i>5%</i>	<i>5%</i>		
Recreation Classes	\$88,304	\$2,853	\$57,688	\$56,894	(794)	(1%)
Adult Sports and Fitness	\$46,543	\$845	\$12,268	\$14,636	2,368	16%
Facility Use & Rentals	\$70,959	\$683	\$11,182	\$12,466	1,283	10%
Youth Sports and Fitness	\$84,238	\$22,255	\$71,089	\$61,814	(9,276)	(15%)
Field and Gym Rentals	\$49,341	\$2,590	\$14,859	\$22,904	8,045	35%
Recreation Administration	\$3,159	\$0	\$1,531	\$1,292	(238)	(18%)
Building Operations	\$89,039	\$10,190	\$64,825	\$67,975	3,149	5%
Aquatics	\$99,733	\$24,328	\$50,493	\$46,605	(3,887)	(8%)
Recreation	\$531,316	\$63,744	\$283,935	\$284,586	\$651	0%
<i>% of total</i>	<i>10%</i>	<i>2%</i>	<i>5%</i>	<i>5%</i>		
Building Maintenance	\$575,602	\$389,368	569,687	497,381	(72,306)	(15%)
Park Operations	\$2,118,447	\$1,507,747	2,184,739	2,132,146	(52,593)	(2%)
Parks and Facilities Maintenance	\$2,694,049	\$1,897,115	\$2,754,426	\$2,629,527	(\$124,899)	(5%)
<i>% of total</i>	<i>51%</i>	<i>52%</i>	<i>48%</i>	<i>47%</i>		
TOTAL Services & Supplies Expense	\$5,285,267	\$3,666,165	\$5,728,849	\$5,652,267	(\$76,582)	(1%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Services and Supplies View by Unit: ACTUAL Results Year-to-Date April, 2022

	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	Actual	Budget	\$	%
Salaries and Benefits						
Salaries - Full-time	\$5,769,297	\$4,886,717	\$5,324,623	\$5,332,889	\$8,266	0%
Salaries - Part-time Benefited	\$1,289,154	\$823,005	\$605,835	\$616,998	\$11,164	2%
Salaries - Part-time	\$1,685,968	\$427,674	\$1,179,613	\$1,246,624	\$67,012	5%
Stipends - Board	\$25,350	\$25,500	\$24,800	\$27,000	\$2,200	8%
Retirement	\$1,071,039	\$1,226,171	\$731,495	\$743,100	\$11,605	2%
Employee Group Insurance	\$1,517,423	\$1,293,192	\$1,308,765	\$1,318,966	\$10,200	1%
Workers' Compensation	\$345,365	\$198,323	\$260,701	\$262,883	\$2,181	1%
Unemployment	\$7,340	\$404,991	\$0	\$24,000	\$24,000	100%
Medicare/FICA Payroll Tax	\$435,233	\$281,143	\$351,199	\$359,739	\$8,540	2%
Total Salaries and Benefits	\$12,146,170	\$9,566,716	\$9,787,031	\$9,932,199	\$145,168	1%
<i>% of total</i>	<i>70%</i>	<i>72%</i>	<i>63%</i>	<i>64%</i>		
Services and Supplies						
Maintenance-Structures&Grounds	\$778,282	\$303,530	\$596,286	\$610,451	\$14,165	2%
Maintenance - Equipment	\$163,626	\$111,876	\$148,761	\$182,473	\$33,713	18%
Utilities - Water/Sewer	\$1,033,423	\$1,044,561	\$1,263,155	\$1,129,629	(\$133,526)	(12%)
Utilities - Gas/Electric/Other	\$320,711	\$265,253	\$392,291	\$286,321	(\$105,971)	(37%)
Communications	\$120,944	\$126,201	\$126,852	\$140,356	\$13,504	10%
Memberships & Subscriptions	\$30,665	\$25,688	\$25,629	\$28,841	\$3,212	11%
Travel	\$78,940	\$52,941	\$76,093	\$93,324	\$17,231	18%
Training & Conferences	\$13,960	\$2,150	\$11,313	\$12,036	\$723	6%
Publications & Legal Notices	\$2,363	\$1,470	\$3,010	\$1,627	(\$1,383)	(85%)
Legal	\$120,000	\$100,000	\$47,000	\$72,000	\$25,000	35%
Program Services/Supplies	\$117,018	\$232,773	\$50,972	\$41,927	(\$9,045)	(22%)
Professional Services	\$995,862	\$478,482	\$538,814	\$563,503	\$24,689	4%
Licensing	\$19,820	\$11,427	\$15,758	\$18,800	\$3,042	16%
Field Trips/Events	\$89,613	(\$1,135)	\$15,482	\$14,111	(\$1,372)	(10%)
Instructors & Sports Officials	\$227,243	\$49,602	\$156,348	\$151,747	(\$4,601)	(3%)
Insurance	\$362,690	\$454,358	\$455,931	\$455,915	(\$16)	(0%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Services and Supplies View by Unit: ACTUAL Results Year-to-Date April, 2022

	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	Actual	Budget	\$	%
Rents/Leases - Equipment	\$89,469	\$88,252	\$88,125	\$93,427	\$5,302	6%
Rents/Leases-Structure&Grounds	\$139,961	\$147,518	\$141,416	\$163,919	\$22,503	14%
Rent & Lease - Vehicle	\$108,375	(\$7,638)	\$126,137	\$127,621	\$1,484	1%
Agricultural Supplies	\$31,908	\$22,575	\$72,219	\$97,022	\$24,804	26%
Uniforms/Safety Products	\$25,783	\$15,060	\$22,588	\$22,534	(\$54)	(0%)
Household Supplies	\$95,068	\$31,731	\$54,076	\$57,482	\$3,406	6%
Food	\$93,000	\$14,479	\$34,645	\$25,073	(\$9,572)	(38%)
Office Supplies	\$52,537	\$16,418	\$19,825	\$22,948	\$3,124	14%
Medical	\$9,509	\$5,607	\$8,003	\$9,977	\$1,974	20%
Tools & Instruments	\$20,452	\$11,195	\$14,731	\$18,795	\$4,064	22%
Non Capital Equipment	\$50,132	\$23,404	\$117,597	\$128,434	\$10,836	8%
Miscellaneous-Refunds Expense	\$5	\$42	(\$148)	(\$102)	\$46	(45%)
Finance Charges/Rec Software Credit Card Fees	\$41,500	\$23,188	\$57,952	\$42,074	(\$15,878)	(38%)
Recreation Software Transaction Fees	\$29,630	\$6,360	\$23,786	\$21,378	(\$2,407)	(11%)
Pension Debt Service Interest	\$0	\$0	\$217,941	\$217,759	(\$183)	(0%)
POB Debt Service Principal	\$0	\$0	\$660,000	\$660,000	\$0	0%
P G & E debt service	\$0	\$0	\$131,359	\$131,359	\$0	0%
SYCAMORE GROVE TRAIL RENOVATIONS	(\$10,573)	\$0	\$0	\$0	\$0	-
IT EQUIPMENT	\$22,776	\$0	\$0	\$0	\$0	-
Total Services and Supplies	\$5,274,694	\$3,657,370	\$5,713,947	\$5,642,761	(\$71,186)	(1%)
Capital Equipment	0	8,795	14,902	9,506	(5,396)	(57%)
Total Operating Expenses	\$17,420,864	\$13,232,880	\$15,515,881	\$15,584,466	\$68,586	0%