



Livermore Area Recreation and Park District

FINAL OPERATION AND CAPITAL IMPROVEMENT PROGRAM
(CIP) BUDGETS FOR FY2023-24
(as approved by the Board of Directors on May 31, 2023)



The Fiscal Year (FY) 2023-24 Operating and Capital Improvement Program (CIP) Budgets for the Livermore Area Recreation and Park District (LARPD) reflect a focus on the needs of the community we strive to serve. Innovative and popular youth, adult, and senior programs offered in well-maintained facilities and open space areas form the foundation for our annual budgeting effort.

The District's on-going operations will result in positive Net Operating Contributions (Revenue less Expense, excluding CIP outlays) of \$1.2 million in FY22-23 and \$0.4 million in FY23-24. The Operating Budget that is proposed for FY23-24 reflects total Revenue of \$24.0 million, up from \$22.6 million in FY22-23.

The District plans to add \$1.3 million to its Reserve accounts in FY22-23, with \$0.8 million targeted to its Budget Contingency fund and \$0.5 million to be added to its Deferred Maintenance fund. Our FY23-24 Budget would add an additional \$0.4 million to our Reserves. A playground replacement program will be the beneficiary of the addition to the Deferred Maintenance fund, which will provide for two playgrounds per year to be upgraded (in FY23-24, the Ida Holm and Jack Williams parks will be upgraded and funded through the Deferred Maintenance Reserve).

CIP use of the General Fund will amount to \$1.9 million in FY22-23 (\$1.6 million of which is accounted for by the District's replacement of two synthetic turf fields at Robertson Park). In FY23-24 the General Fund, through accumulated reserves, will fund the aforementioned playground replacement projects, and will be relied upon to fund several Operating Capital projects, including the replacement of the natural turf field at Robertson Park and several facilities-focused improvements at ESS sites and at the Robert Livermore Community Center. AB1600 developer fee-based funds for capacity-enhancing projects will be used to complete a bike "pump track" at Sunken Gardens in the Fall of 2023, build an amphitheater and a new restroom at Sycamore Grove Park, replace playground equipment and enhance accessibility at Bill Clark Park, and add shade structures at various parks.

Some key assumptions and notes in support of this year's Budget:

- Property and Related Taxes are projected to reach \$13.8million in FY23-24 (57% of total revenues), up 5% relative to FY22-23.
- Parcel Taxes will amount to \$1.7million (7% of total revenues), up 2% versus the prior year (the maximum increase allowed by the legislation that established this revenue source, which is intended for Park and Facility maintenance).
- Revenue from Operations will increase by 11%, reaching \$8.5 million in FY23-24 and will account for 36% of total revenues. ESS will lead the way, reaching \$3.6million in FY23-24 (up \$416k, or 13% versus the prior year).
- Staffing continues to be focused on service delivery and identifying and acting on opportunities to streamline the organization's management structure.
- ACERA pension contribution rates are changing only modestly despite the relatively poor investment performance realized through December 2022 as these losses will be amortized over a five year period. The District's Unfunded Accrued Actuarial Liability (UAAL) now stands at a surplus of \$0.8 million which will offset the impact on contribution rates of the 2022 investment losses.

In summary, the District's FY2023-24 Budget reflects our on-going pledge to continually enhance the programs and services we offer and to do so in well-maintained facilities. It is our privilege to serve the residents of our community and we will operate accordingly.

Mathew Fuzie, General Manager

Table of Contents

<u>Page(s)</u>	<u>Content</u>
3-6	Notes and Assumptions
7	Reserves Trend
8	Summary Level View: FY 23-24 Approved Budget
9	Operating Capital Projections
10	CIP Financials
11	Graphs: Use of LARPD Tax Funds by Operating Unit
12	Graphs: General Fund Use
13	Revenue View by Unit
14	Graphs: Revenue by Source
15	Graph: Operating Revenue Trend
16	Graphs: Property Tax Revenue Allocation
17	Graph: Property Tax Revenue Allocation Trend
18	Salaries and Benefits View by Unit
19	Services and Supplies View by Unit
20	Expenses by Type View
21	Organization Chart – Summary Level View
22	Operating Units and Management Teams
23	Projected Headcount Data
24-28	Operating Unit Descriptions
29-55	Unit-Level Financial Trends

FY23-24 Final Budget – Notes and Assumptions

Overall View:

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

Revenue:

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

Operating Expenses:

1. Salaries and Benefit Costs:
 - a. The 3% COLA that was effective July 2023 will cost \$336k.
 - b. Step increases will be centered around January 2024 following our post-COVID reintroduction of steps effective January, 2022.
 - c. ACERA rates are changing only modestly despite the relatively poor investment performance realized through December 2022 as these losses will be amortized over a five-year period (staff have requested a forward looking view of the District’s contribution rates from ACERA’s actuaries that will consider these amortized losses vis-à-vis the current surplus of \$829k).
 - d. The Parks unit converted 8 temporary staff to Regular employees in mid-March 2023, resulting in the transfer of professional services expense to salary and

FY23-24 Final Budget – Notes and Assumptions

benefits. A full year of this change in FY23-24 adds \$458k to the salary and benefits line vs FY22-23, when only 3.5 months reflected this change.

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

Salaries

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

Workers Compensation

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

ACERA

Tier	Thru Aug22	Thru Aug23	ACERA Rates Sept23+ 4/13/23	ACERA Employer increase
Tier 1	14.88%	10.97%	10.97%	0.0%
Tier 3	19.94%	16.41%	17.15%	4.5%
Tier 4	13.13%	9.23%	9.30%	0.8%

457 Plan for Benefited, non-Pensioned Staff

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

Health, Dental, and Other Benefits

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

2. Services and Supplies Expense:

- a. Administrative Services expenses will grow by 5% vs the prior year, but several things are of note:

FY23-24 Final Budget – Notes and Assumptions

- i. FY22-23 includes \$200k for election fees that are not required in FY23-24;
- ii. The deployment of a new learning management system (LMS), \$15k implementation and \$15k annual subscription) will allow for a robust training environment (role-specific learning paths, District-wide tracking of mandatory training such as mandated reporter, etc..).
- iii. A new Budgeting tool is planned as well – to move us from an excel-based process (\$15k implementation and \$20k annual subscription).
- iv. A compensation study will be conducted in FY23-24 at ~\$45k.
- v. Insurance costs are estimated to grow 15% and will reach \$732k in FY23-24.

b. Parks and Facilities Maintenance:

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

1%

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

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

Electricity:	3.3%	3.7%	5.7%
	Jan'23	Mar'23	Jun'23
Gas:	(3.2%)	(0.4%)	28.5%
	Jan'23	Aug'23	Sep'23

10%

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

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

FY23-24 Final Budget – Notes and Assumptions

Management). 22 Vehicle leases will commence in January '24 and 3 new leases will commence in May '24.

3. Operating Capital, or “Minor Projects”:

- a. With the recent adoption of new criteria for identifying capital and deferred maintenance spend as CIP vs Operating Capital (see CIP section, below), there is a shift of expense from CIP to Operating Expense, while there is no associated change to funding assumptions (eg, other things being equal, the General Fund is not impacted – this is a reporting construct).
- b. The schedule on page 9 outlines the Operating Capital expense (\$475k) that is reflected in the FY23-24 Operating Budget for the General Fund, with an additional \$160k for projects that will be funded by AB1600 fees:
 - i. Note that the FY22-23 Fcst (“Forecast”) column reflects an updated view of Operating Capital expense that is not consistent with the “Final” Budget for FY22-23 that was recently approved by the Board. For one, it reflects the newly adopted definition of Operating Capital. Two, it reflects actual activity beyond that of the Budget (staff are confident that the overall FY22-23 Budget result will be achieved despite the spending variance associated with Operating Capital).

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

	Balance as of 6/30/22 (audited)	Adds/(Uses) of Funds to date in FY22-23	Balance as of 2/28/23	Adds/(Uses) of Funds Proposed for Balance of FY22-23	Projected Balance as of 6/30/23	Adds/(Uses) of Funds in FY23-24	Projected Balance as of 6/30/24
Restricted							
Buckley Trust (Ravenswood)	\$294,846		\$296,412	\$5,035	\$301,447	\$13,848	\$315,296
Ponderosa Homes (Ida Holm)	\$30,000		\$30,074	\$568	\$30,643	(\$30,643)	\$0
Signature Homes (Bill Clark Park)	\$82,800		\$83,006	\$1,568	\$84,574	(\$84,574)	\$0
Schurman Trust (Senior Services)		\$40,000	\$40,099	\$758	\$40,857	\$1,877	\$42,734
Total, Restricted Funds	\$407,646	\$40,000	\$449,591	\$7,929	\$457,520	(\$99,491)	\$358,029
				(interest)			
Committed Funds							
Annual Debt Service - POBs	\$800,000	\$0	\$800,000	\$0	\$800,000	\$0	\$800,000
Annual Debt Service - PG&E OBF	\$158,000	\$0	\$158,000	\$0	\$158,000	\$0	\$158,000
Total, Debt Service	\$958,000	\$0	\$958,000	\$0	\$958,000	\$0	\$958,000
Deferred Maintenance	\$1,132,000	\$0	\$1,132,000	\$500,000	\$1,632,000	(\$500,000)	\$1,132,000
Assigned Reserves							
Budget Contingency	\$1,500,000	\$0	\$1,500,000	\$758,124	\$2,258,124	\$370,714	\$2,628,837
Total, Assigned Reserves	\$1,500,000	\$0	\$1,500,000	\$758,124	\$2,258,124	\$370,714	\$2,628,837
TOTAL Reserves	\$3,997,646	\$40,000	\$4,039,591	\$1,266,053	\$5,305,644	(\$228,777)	\$5,076,867
Impact of Operating Results (Net Operating Contribution)							
FY21-22 - Audited Results		\$1,969,798					
Projected FY22-23 - Operating Results (Final FY22-23)		\$1,190,848					
Preliminary FY23-24 - Operating Results						\$370,714	
Use of General Fund for CIP		(\$1,902,522)				\$0	
NET Increase/(Decrease) to General Fund		\$1,258,124				\$370,714	
Proposed add to Deferred Maintenance Reserve Fund		\$500,000				\$0	
Proposed add to Operating Reserve Fund		\$758,124				\$370,714	

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)

Summary View: FY23-24 Approved Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	APPROVED BUDGET	\$	%
Revenue								
Taxes	\$12,109,084	\$12,887,481	\$13,242,722	\$13,855,920	\$14,835,112	\$15,489,000	\$653,889	4%
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	-
From Operations	10,459,970	7,285,085	4,214,530	6,645,867	7,718,351	7,995,380	\$277,029	4%
Total Revenue	\$22,569,054	\$20,172,566	\$17,457,252	\$21,725,247	\$22,553,463	\$23,484,380	\$930,918	4%
Salary and Benefits	\$14,733,868	\$14,947,217	\$11,848,622	\$11,859,789	\$13,026,450	\$14,163,854	1,137,403	9%
Services and Supplies	\$6,210,830	\$6,420,868	\$5,300,010	\$7,047,121	\$8,251,530	\$8,474,811	223,280	3%
Capital	\$318,780	\$39,128	\$8,795	\$20,328	\$84,634	\$475,000	390,366	461%
Sub-total, Expenses	\$21,263,478	\$21,407,213	\$17,157,426	\$18,927,238	\$21,362,615	\$23,113,664	\$1,751,049	8%
Net Operating Results	\$1,305,576	(\$1,234,647)	\$299,826	\$2,798,009	\$1,190,848	\$370,716	(\$820,132)	(69%)

Operating Capital Projections: FY22-23 through FY23-24

(actual results through March, 2023)

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

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

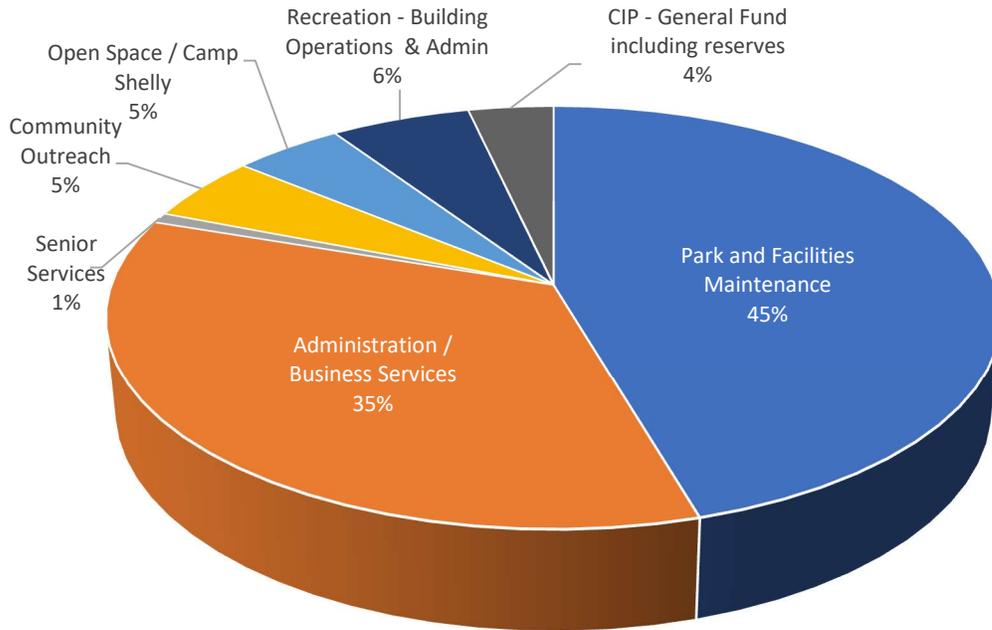
CIP Financials - Project Spending View: FY22-23 and FY23-24, with preliminary projections for FY24-25 thru FY27-28

Schedule updated 5/15/23

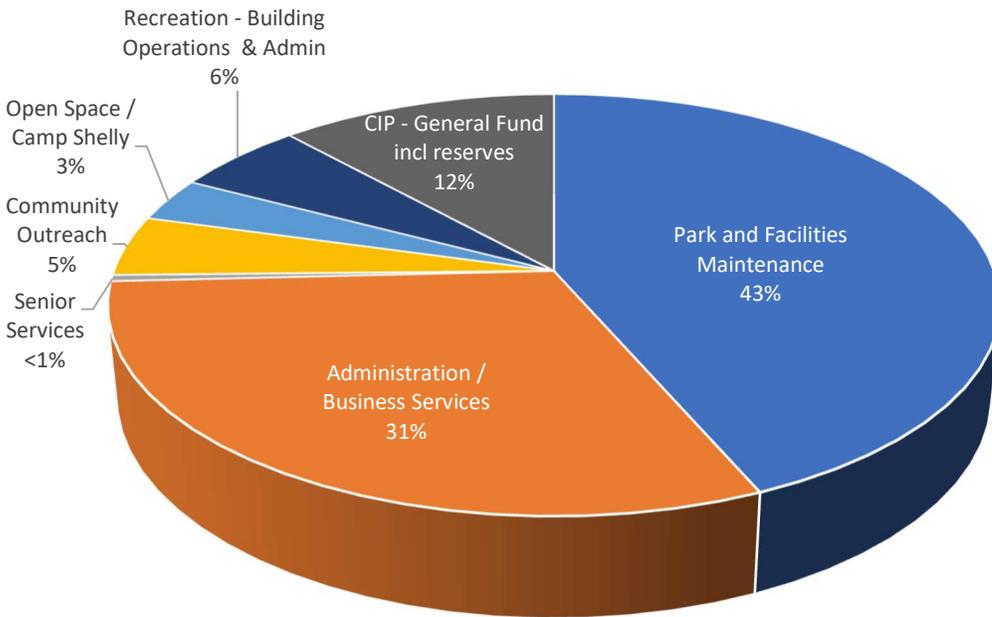
includes ALL projects that have spending in FY22-23 and/or that will be completed in FY22-23 or beyond; reflects CIP criteria adopted in March, 2023

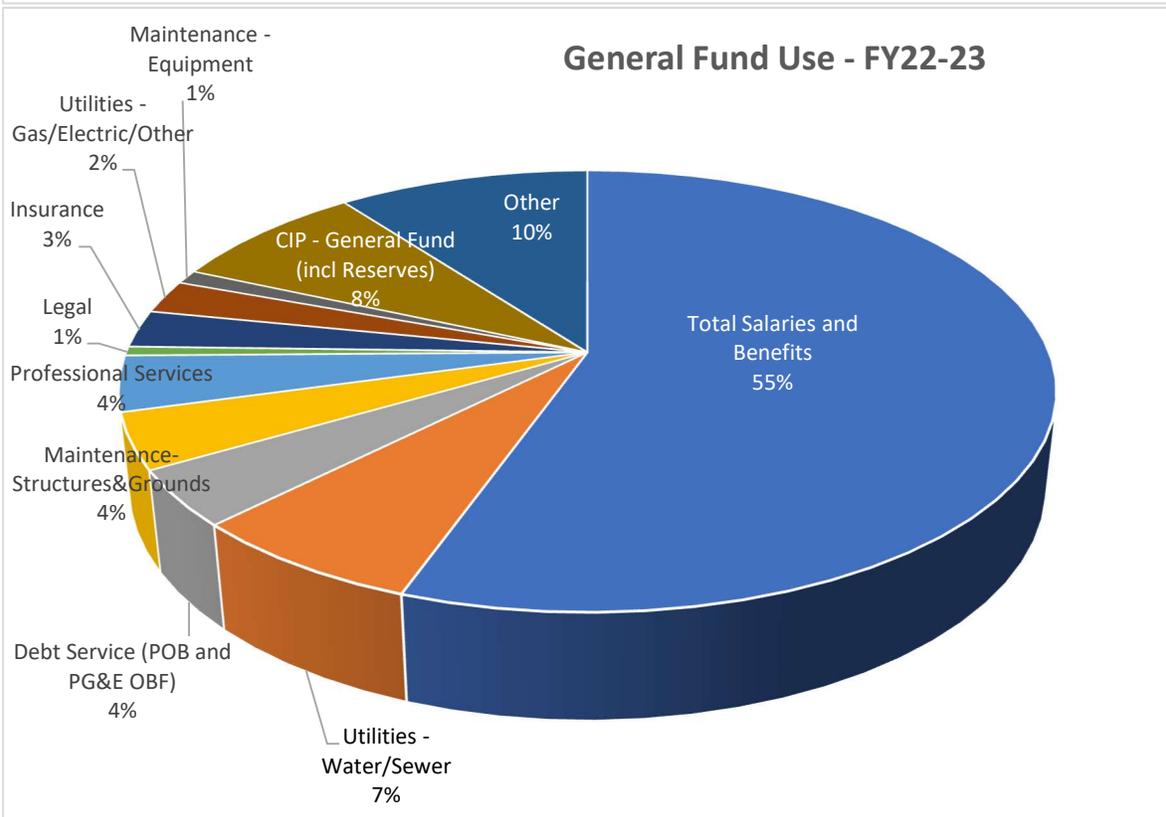
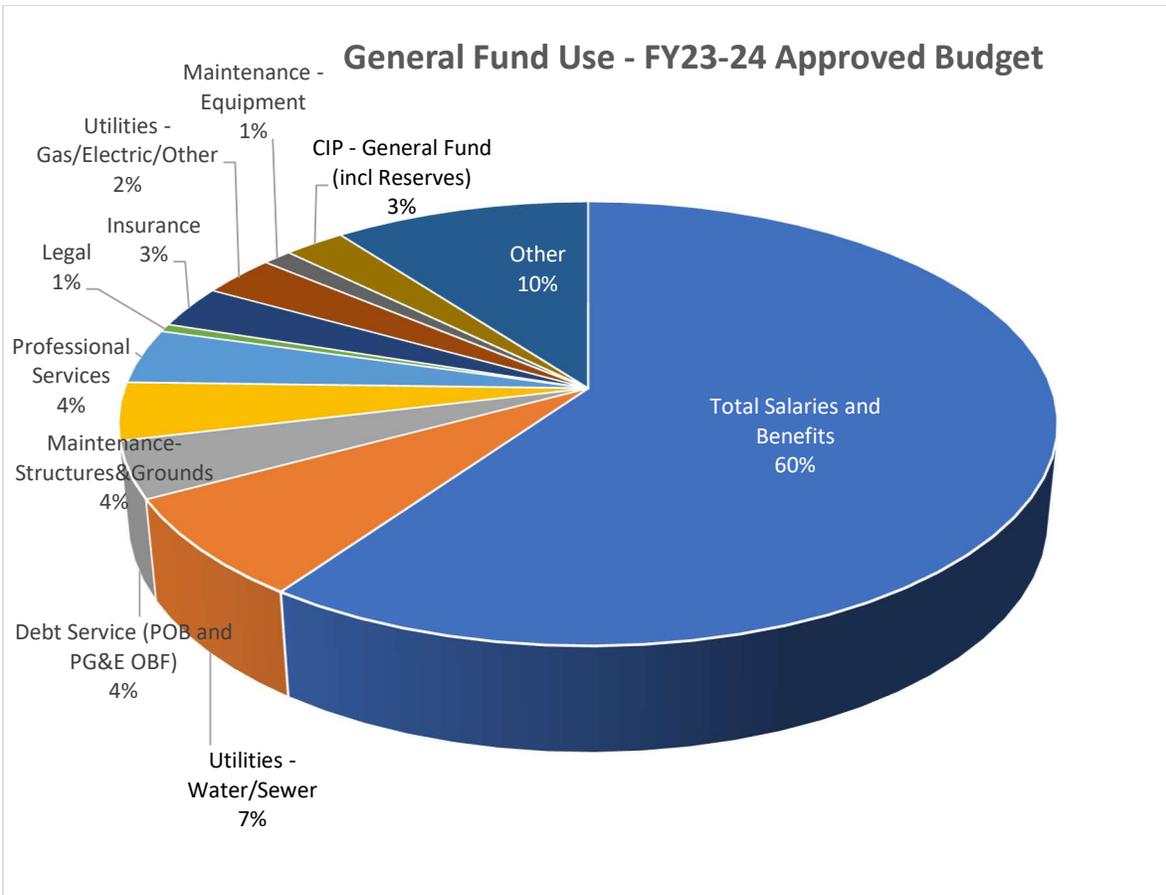
Project #	Project Name	Status	Project Funding Source	6-Year Projections			
				FY22-23 Forecast	FY23-24 Approved Budget	FY24-25 Projection	FY25-28 Projection
			AB1600	261,514	2,223,117	2,000,000	6,000,000
			Restricted Fund	\$0	\$82,800	\$0	\$0
			General Fund	\$1,902,522	\$0	\$0	\$0
			Reserve Funds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

Use of LARPD Tax Funds by Operating Unit - FY23-24



Use of LARPD Tax Funds by Operating Unit - FY22-23

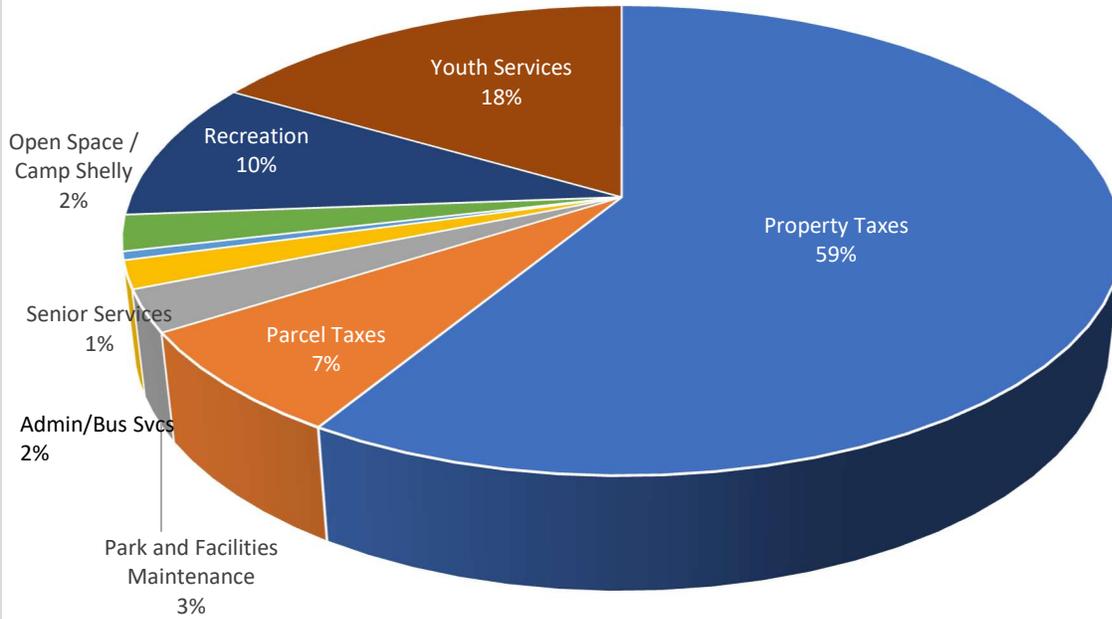




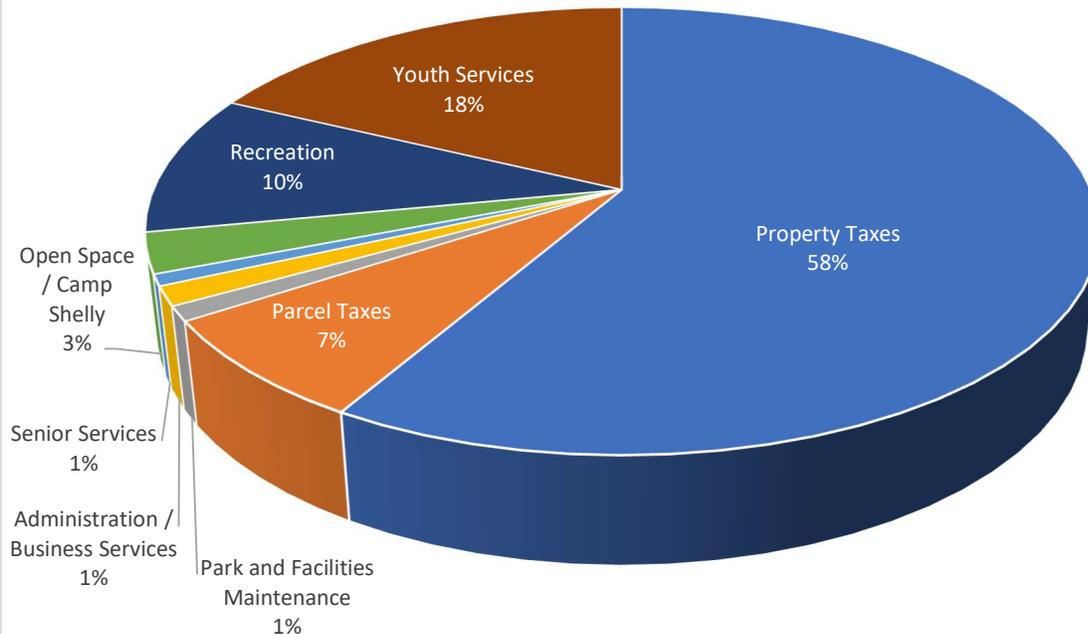
LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Revenue View by Unit: FY23-24 Approved Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	APPROVED BUDGET	\$	%
Tax Revenue								
Property Taxes	\$10,023,720	\$10,730,942	\$11,177,134	\$11,749,041	\$12,696,452	\$13,322,000	\$625,548	5%
Parcel Taxes	\$1,548,789	\$1,585,718	\$1,616,370	\$1,628,047	\$1,668,777	\$1,702,000	\$33,223	2%
Other Taxes	\$536,575	\$570,820	\$449,218	\$478,832	\$469,883	\$465,000	(\$4,883)	(1%)
Total Tax Revenues	\$12,109,084	\$12,887,481	\$13,242,722	\$13,855,920	\$14,835,112	\$15,489,000	\$653,888	4%
<i>% of total</i>	<i>54%</i>	<i>64%</i>	<i>76%</i>	<i>64%</i>	<i>66%</i>	<i>66%</i>		
Other Funding Sources								
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	-
Total CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	-
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>6%</i>	<i>0%</i>	<i>0%</i>		
Earned Income								
Interest Income	\$0	\$0	\$42,659	\$45,532	\$256,826	\$391,032	\$134,205	52%
Other Business Services	\$13,196	\$9,037	\$2,713	\$6,736	\$7,199	\$0	(\$7,199)	(100%)
Marketing and Public Info	\$9,225	\$11,889	\$1,552	\$0	\$0	\$0	0	-
Business Services	\$28,259	\$15,238	\$9,243	\$14,705	\$14,195	\$14,300	\$105	1%
Concessions	\$56,067	\$30,971	\$0	\$12,255	\$34,382	\$42,025	\$7,643	22%
Business Services	\$106,747	\$67,135	\$56,167	\$79,228	\$312,602	\$447,356	\$134,754	43%
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>1%</i>	<i>2%</i>		
Camp Shelly	\$75,411	\$20,224	\$4,399	\$76,126	\$85,455	\$12,000	(\$73,455)	(86%)
Extended Student Svcs (ESS)	\$5,141,361	\$4,015,338	\$2,370,782	\$3,140,191	\$3,179,627	\$3,595,172	\$415,545	13%
Senior Svcs and Volunteers	\$204,192	\$139,400	\$65,502	\$113,619	\$185,810	\$136,930	(\$48,880)	(26%)
Preschool	\$445,514	\$314,639	\$41,998	\$153,030	\$301,725	\$298,800	(\$2,925)	(1%)
Open Space	\$541,373	\$414,549	\$527,482	\$596,659	\$570,248	\$568,680	(\$1,568)	(0%)
ASES Program	\$136,128	\$148,586	\$0	\$134,035	\$545,900	\$0	(\$545,900)	(100%)
Middle School Program	\$623,033	\$487,603	(\$295)	\$28,238	\$0	\$0	\$0	-
Community Services	\$7,167,012	\$5,540,338	\$3,009,868	\$4,241,899	\$4,868,765	\$4,611,582	(\$257,183)	(5%)
<i>% of total</i>	<i>32%</i>	<i>27%</i>	<i>17%</i>	<i>20%</i>	<i>22%</i>	<i>20%</i>		
Recreation Classes	\$516,021	\$62,811	\$39,523	\$167,564	\$260,382	\$209,500	(\$50,882)	(20%)
Adult Sports and Fitness	\$140,876	\$72,557	\$1,157	\$60,570	\$70,949	\$66,050	(\$4,899)	(7%)
Facility Use & Rentals	\$889,652	\$425,985	\$44,938	\$349,056	\$365,968	\$358,157	(\$7,811)	(2%)
Youth Sports and Fitness	\$191,833	\$126,859	\$162,163	\$451,982	\$562,043	\$550,900	(\$11,143)	(2%)
Field and Gym Rentals	\$498,537	\$389,543	\$265,577	\$508,098	\$555,136	\$554,650	(\$486)	(0%)
Aquatics	\$516,328	\$262,456	\$281,812	\$427,784	\$481,779	\$522,900	\$41,122	9%
Recreation	\$2,753,247	\$1,340,212	\$795,171	\$1,965,054	\$2,296,256	\$2,262,157	(\$34,099)	(1%)
<i>% of total</i>	<i>12%</i>	<i>7%</i>	<i>5%</i>	<i>9%</i>	<i>10%</i>	<i>10%</i>		
Facility Maintenance	\$0	\$0	\$0	\$0	\$63,699	\$0	(\$63,699)	(100%)
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>		
Park Operations	\$432,964	\$337,400	\$353,323	\$359,687	\$177,029	\$674,285	\$497,256	281%
<i>% of total</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>1%</i>	<i>3%</i>		
Total Earned Income	\$10,459,970	\$7,285,085	\$4,214,530	\$6,645,867	\$7,718,351	\$7,995,380	\$277,029	4%
<i>% of total</i>	<i>46%</i>	<i>36%</i>	<i>24%</i>	<i>31%</i>	<i>34%</i>	<i>34%</i>		
Total General Fund Revenue	\$22,569,054	\$20,172,566	\$17,457,252	\$21,725,247	\$22,553,463	\$23,484,380	\$930,918	4%

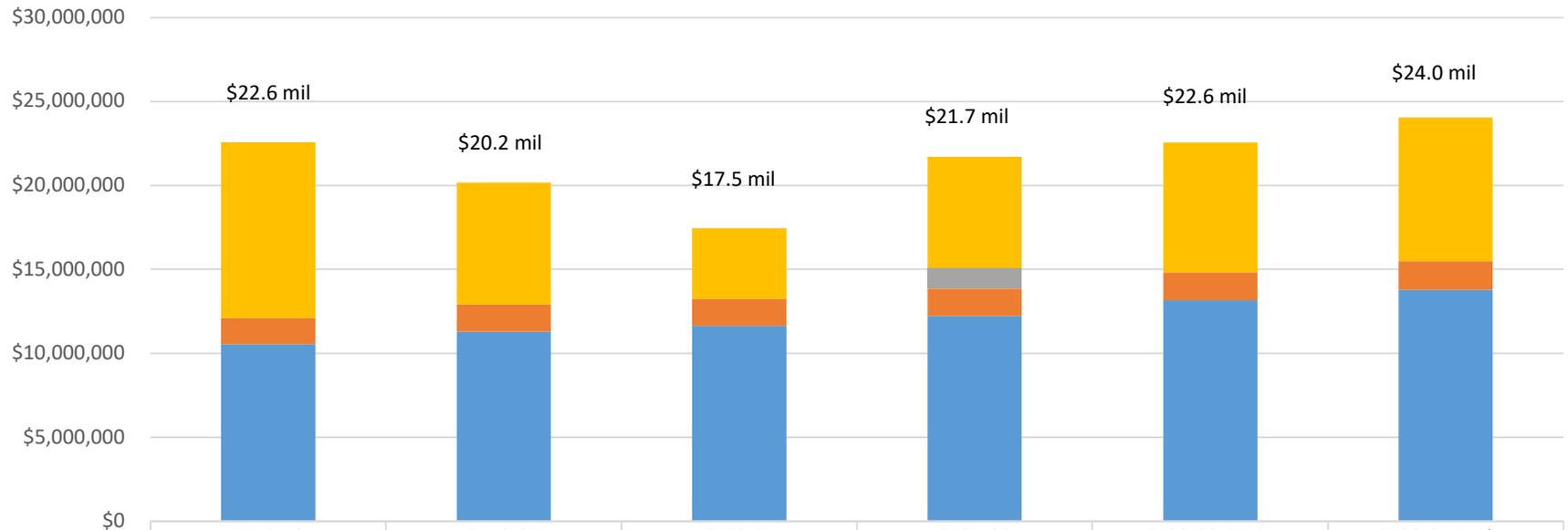
Revenue By Source - FY23-24 Approved Budget



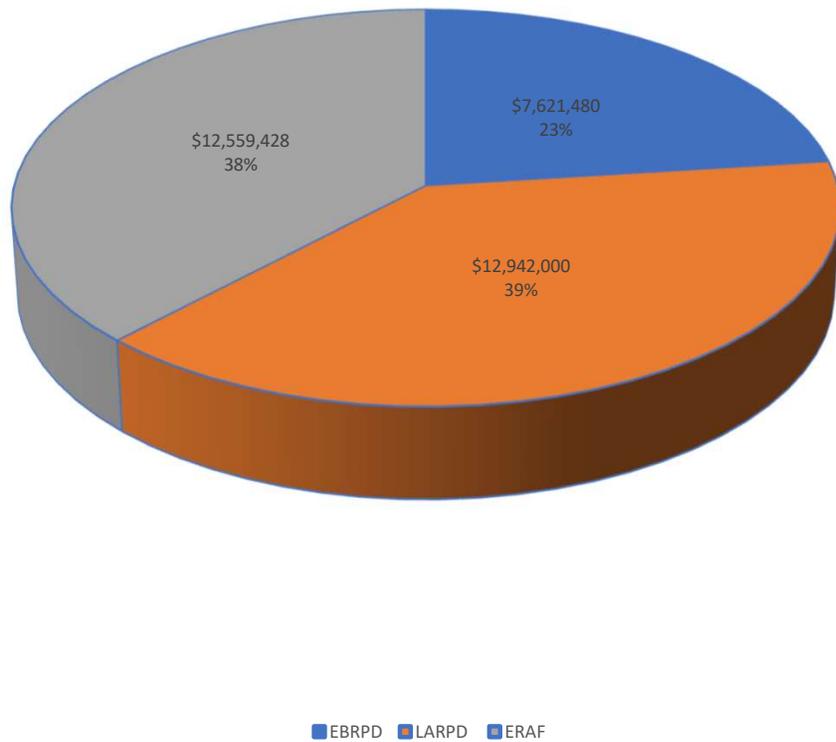
Revenue By Source - FY22-23



Operating Revenue Trend



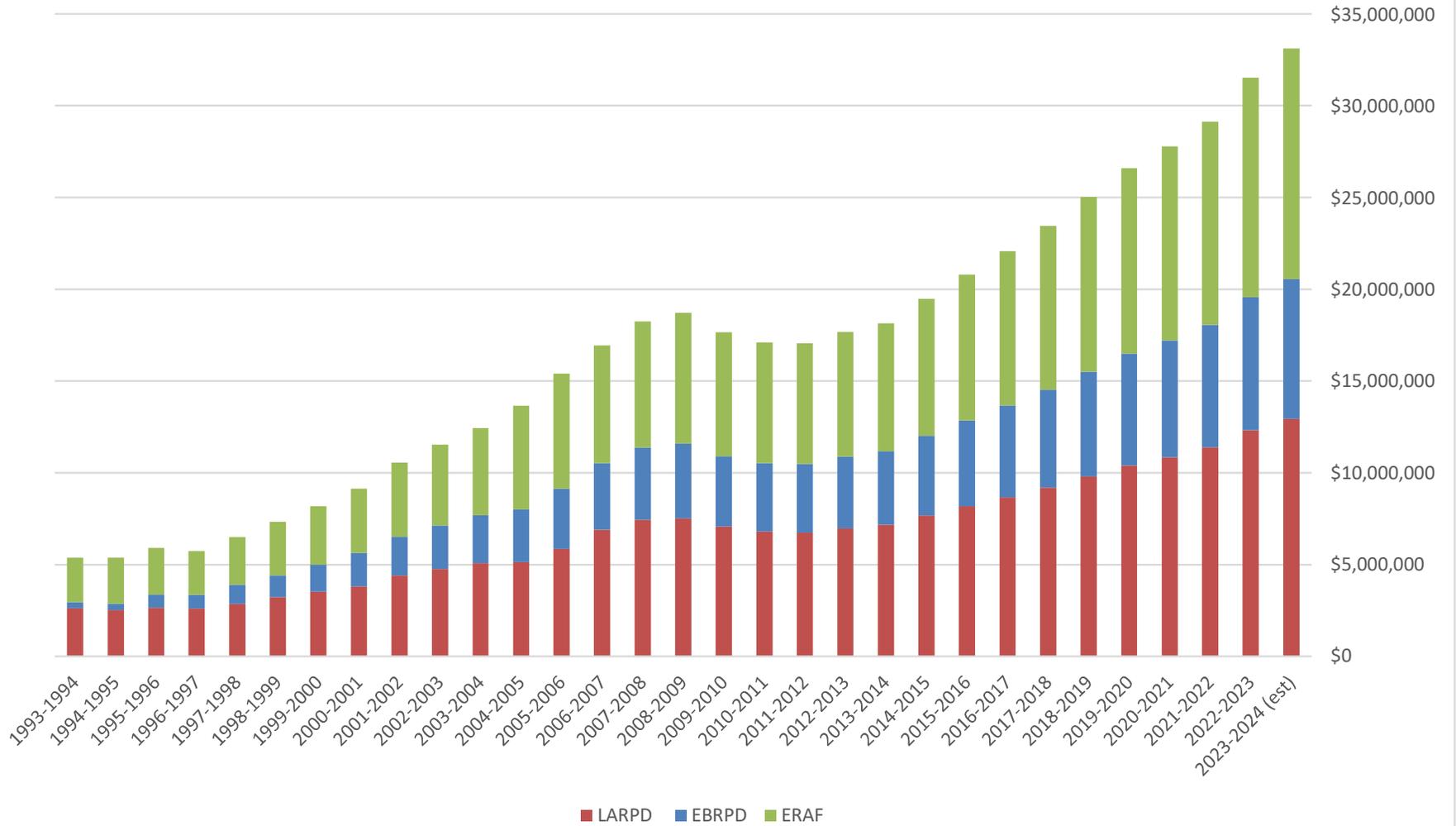
Property Tax Revenue Allocation for FY23-24



TOTAL SINCE INCEPTION:

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

Property Tax Revenue Allocation Trend (in Nominal \$)



LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Salaries and Benefits View by Unit: FY23-24 Approved Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	APPROVED BUDGET	\$	%
Administration	\$1,680,884	\$2,330,721	\$2,209,588	\$1,690,824	\$1,862,873	\$2,130,568	\$267,695	14%
Marketing and Public Info	\$119,961	\$218,803	\$71,492	\$0	\$0	\$0	0	-
Technology and Communications	\$101,923	\$94,861	\$25,315	\$0	\$0	\$0	0	-
Customer and Business Services	\$459,893	\$307,731	\$149,831	\$160,948	\$238,134	\$272,043	33,909	14%
Capital Equipment (excl CIP)	\$0	\$0	\$0	\$0	\$0	\$0	0	-
Concessions	\$35,179	\$13,494	\$0	\$2,213	\$16,544	\$22,778	6,234	38%
Administration	\$2,397,840	\$2,965,609	\$2,456,225	\$1,853,985	\$2,117,551	\$2,425,389	\$307,838	15%
<i>% of total</i>	<i>16%</i>	<i>20%</i>	<i>21%</i>	<i>16%</i>	<i>16%</i>	<i>17%</i>		
Camp Shelly	\$28,289	\$43,925	\$4,482	\$20,597	\$14,633	\$4,144	(\$10,489)	(72%)
Extended Student Svcs (ESS)	\$4,204,973	\$4,144,190	\$3,230,401	\$3,192,780	\$2,727,520	\$2,968,412	240,892	9%
Senior Svcs and Volunteers	\$325,691	\$167,677	\$116,943	\$139,811	\$169,824	\$188,205	18,381	11%
Preschool	\$422,919	\$327,410	\$50,598	\$133,468	\$238,607	\$247,806	9,200	4%
Open Space	\$1,149,578	\$944,022	\$904,156	\$989,421	\$1,092,872	\$1,228,660	135,788	12%
Community Outreach	\$0	\$171,210	\$671,778	\$656,682	\$707,802	\$776,818	69,016	10%
ASES Program	\$135,736	\$153,006	\$3,676	\$132,274	\$537,798	\$0	(\$537,798)	(100%)
Middle School Program	\$503,832	\$509,465	\$49,587	\$0	\$0	\$0	0	-
Community Services	\$6,771,018	\$6,460,905	\$5,031,620	\$5,265,034	\$5,489,055	\$5,414,045	(\$75,010)	(1%)
<i>% of total</i>	<i>46%</i>	<i>43%</i>	<i>42%</i>	<i>44%</i>	<i>42%</i>	<i>38%</i>		
Recreation Classes	\$79,549	\$2,996	\$0	\$0	\$0	\$0	0	-
Adult Sports and Fitness	\$45,984	\$47,147	\$11,221	\$16,542	\$14,490	\$17,517	3,027	21%
Facility Use & Rentals	\$391,356	\$205,585	\$42,256	\$105,816	\$203,501	\$253,558	50,058	25%
Youth Sports and Fitness	\$125,395	\$110,632	\$70,014	\$160,343	\$165,491	\$215,870	50,379	30%
Field and Gym Rentals	\$222,655	\$212,499	\$131,454	\$205,998	\$311,788	\$417,370	105,582	34%
Recreation Administration	\$0	\$514,747	\$651,991	\$507,812	\$286,867	\$311,231	24,364	8%
Building Operations	\$541,826	\$583,914	\$352,945	\$440,967	\$465,807	\$485,537	19,731	4%
Aquatics	\$1,088,951	\$541,834	\$194,368	\$417,351	\$803,214	\$814,219	11,004	1%
Recreation	\$2,495,716	\$2,219,354	\$1,454,248	\$1,854,830	\$2,251,158	\$2,515,302	\$264,144	12%
<i>% of total</i>	<i>17%</i>	<i>15%</i>	<i>12%</i>	<i>16%</i>	<i>17%</i>	<i>18%</i>		
Building Maintenance	542,858	945,645	896,043	900,451	942,711	998,254	55,543	6%
Park Operations	2,526,436	2,355,704	2,010,485	1,985,489	2,225,975	2,810,864	584,890	26%
Parks and Facilities Maintenance	\$3,069,294	\$3,301,349	\$2,906,528	\$2,885,940	\$3,168,685	\$3,809,118	\$640,432	20%
<i>% of total</i>	<i>21%</i>	<i>22%</i>	<i>25%</i>	<i>24%</i>	<i>24%</i>	<i>27%</i>		
TOTAL Salaries and Benefits Expense	\$14,733,868	\$14,947,217	\$11,848,622	\$11,859,789	\$13,026,450	\$14,163,854	\$1,137,403	9%

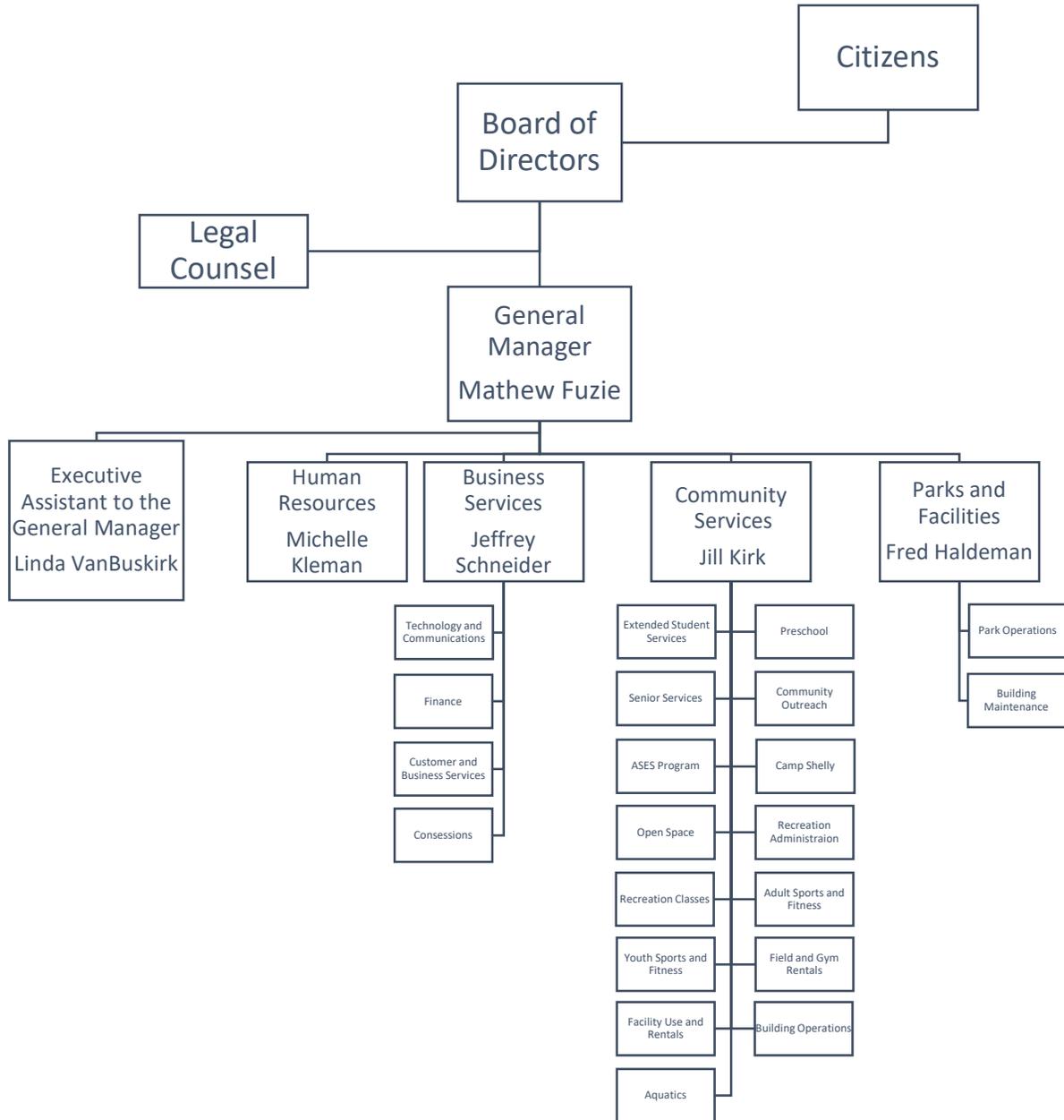
LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Services and Supplies View by Unit: FY23-24 Approved Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	APPROVED BUDGET	\$	%
Administration	\$926,128	\$1,299,863	\$1,608,403	\$2,036,511	\$2,321,599	\$2,435,008	\$113,409	5%
Marketing and Public Info	\$142,140	\$148,241	\$13,393	\$4,557	\$0	\$0	0	-
Technology and Communications	\$250,139	\$410,910	\$445,567	\$517,119	\$609,276	\$607,600	(1,676)	(0%)
Customer and Business Services	\$201,372	\$140,661	\$98,895	\$158,757	\$137,817	\$142,066	4,249	3%
Concessions	\$21,001	\$9,135	\$0	\$18,651	\$14,764	\$18,779	4,015	27%
Administration	\$1,540,780	\$2,008,810	\$2,166,258	\$2,735,596	\$3,083,456	\$3,203,453	\$119,997	4%
<i>% of total</i>	<i>24%</i>	<i>31%</i>	<i>41%</i>	<i>39%</i>	<i>37%</i>	<i>36%</i>		
Camp Shelly	\$11,963	\$19,411	\$7,947	\$14,518	17,088	17,491	403	2%
Extended Student Svcs (ESS)	\$332,483	\$323,798	\$167,627	\$187,927	175,263	192,948	17,685	10%
Senior Svcs and Volunteers	\$135,384	\$101,544	\$38,215	\$69,020	93,335	76,520	(16,815)	(18%)
Preschool	\$26,856	\$10,307	\$140	\$6,837	7,251	9,550	2,299	32%
Open Space	\$91,357	\$83,135	\$90,907	\$80,804	76,458	82,450	5,992	8%
Community Outreach	\$0	\$3,031	\$2,722	\$15,481	41,486	39,166	(2,320)	(6%)
ASES Program	\$0	\$0	\$0	\$1,762	10,869	0	(10,869)	(100%)
Middle School Program	\$27,304	\$23,516	\$1,488	\$1,404	0	0	0	-
Community Services	\$625,347	\$564,742	\$309,046	\$377,754	\$421,750	\$418,125	(\$3,625)	(1%)
<i>% of total</i>	<i>10%</i>	<i>9%</i>	<i>6%</i>	<i>5%</i>	<i>5%</i>	<i>5%</i>		
Recreation Classes	\$273,760	\$88,685	\$23,543	\$101,711	\$144,667	\$121,410	(23,257)	(16%)
Adult Sports and Fitness	\$60,426	\$46,543	\$845	\$19,894	\$31,229	\$19,200	(12,029)	(39%)
Facility Use & Rentals	\$159,868	\$70,959	\$1,711	\$16,275	\$26,597	\$23,370	(3,227)	(12%)
Youth Sports and Fitness	\$52,778	\$84,575	\$43,938	\$117,995	\$150,184	\$126,300	(23,884)	(16%)
Field and Gym Rentals	\$37,767	\$49,747	\$5,785	\$21,324	\$26,076	\$27,165	1,089	4%
Recreation Administration	\$0	\$3,159	\$24	\$1,531	\$1,507	\$0	(1,507)	(100%)
Building Operations	\$137,063	\$92,135	\$13,804	\$78,475	\$144,856	\$159,720	14,864	10%
Aquatics	\$133,589	\$103,536	\$39,945	\$81,731	\$113,087	\$96,750	(16,337)	(14%)
Recreation	\$855,251	\$539,339	\$129,596	\$438,935	\$638,202	\$573,915	(\$64,287)	(10%)
<i>% of total</i>	<i>13%</i>	<i>8%</i>	<i>2%</i>	<i>6%</i>	<i>8%</i>	<i>6%</i>		
Building Maintenance	\$784,618	\$665,429	\$502,651	\$695,408	942,042	1,126,609	184,567	20%
Park Operations	\$2,404,834	\$2,609,198	\$2,192,459	\$2,799,428	3,166,080	3,152,708	(13,372)	(0%)
Parks and Facilities Maintenance	\$3,189,452	\$3,274,627	\$2,695,111	\$3,494,836	\$4,108,122	\$4,279,317	\$171,195	4%
<i>% of total</i>	<i>49%</i>	<i>51%</i>	<i>51%</i>	<i>49%</i>	<i>49%</i>	<i>48%</i>		
Sub-total, Services & Supplies Expense	\$6,210,830	\$6,387,519	\$5,300,010	\$7,047,121	\$8,251,530	\$8,474,810	\$223,280	3%
Operating Capital	\$318,780	\$39,128	\$8,795	\$20,328	\$84,634	\$475,000	390,366	461%
TOTAL Capital and Svcs/Supplies Expense	\$6,529,610	\$6,426,647	\$5,308,805	\$7,067,449	\$8,336,165	\$8,949,810	\$613,645	7%

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

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	APPROVED BUDGET	\$	%
Salaries and Benefits								
Salaries - Full-time	\$5,746,727	\$7,074,272	\$6,077,388	\$6,365,325	\$6,735,875	\$7,360,066	\$624,190	9%
Salaries - Part-time Benefited	\$2,346,671	\$1,496,691	\$990,908	\$750,565	\$1,024,966	\$927,282	(\$97,684)	(10%)
Salaries - Part-time	\$2,561,659	\$1,749,256	\$629,067	\$1,536,199	\$1,886,621	\$2,056,459	\$169,838	9%
Stipends - Board	\$23,500	\$28,950	\$31,400	\$30,400	\$33,000	\$36,000	\$3,000	9%
Retirement	\$1,265,065	\$1,683,358	\$1,524,108	\$844,697	\$668,605	\$752,272	\$83,667	13%
Employee Group Insurance	\$1,706,047	\$1,898,746	\$1,584,006	\$1,577,179	\$1,789,071	\$2,014,455	\$225,384	13%
Workers' Compensation	\$560,344	\$399,917	\$251,742	\$321,374	\$374,862	\$446,270	\$71,408	19%
Unemployment	\$0	\$112,249	\$404,991	\$0	\$0	\$0	\$0	-
Medicare/FICA Payroll Tax	\$523,855	\$503,779	\$355,012	\$434,049	\$513,450	\$571,051	\$57,601	11%
Total Salaries and Benefits	\$14,733,868	\$14,947,217	\$11,848,622	\$11,859,789	\$13,026,450	\$14,163,854	\$1,137,403	9%
<i>% of total</i>	<i>69%</i>	<i>70%</i>	<i>69%</i>	<i>63%</i>	<i>61%</i>	<i>61%</i>		
Services and Supplies								
Maintenance-Structures&Grounds	\$1,056,806	\$892,252	\$547,537	\$747,927	\$959,733	\$996,588	\$36,855	4%
Maintenance - Equipment	\$115,395	\$188,651	\$186,429	\$184,492	\$238,205	\$278,139	\$39,934	17%
Utilities - Water/Sewer	\$1,241,002	\$1,308,527	\$1,431,310	\$1,663,320	\$1,656,468	\$1,745,556	\$89,088	5%
Utilities - Gas/Electric/Other	\$451,606	\$370,599	\$314,273	\$483,946	\$575,782	\$708,219	\$132,437	23%
Communications	\$132,213	\$144,891	\$139,027	\$153,634	\$164,091	\$155,866	(\$8,225)	(5%)
Memberships & Subscriptions	\$31,464	\$33,774	\$27,188	\$29,293	\$34,825	\$40,486	\$5,661	16%
Travel	\$131,292	\$96,958	\$77,316	\$108,625	\$122,361	\$150,040	\$27,679	23%
Training & Conferences	\$46,378	\$13,463	\$3,366	\$13,261	\$48,845	\$47,150	(\$1,695)	(3%)
Publications & Legal Notices	\$4,485	\$3,179	\$2,106	\$3,446	\$9,013	\$12,170	\$3,157	35%
Legal	\$136,330	\$132,000	\$120,000	\$61,000	\$156,000	\$136,000	(\$20,000)	(13%)
Program Services/Supplies	\$130,309	\$125,077	\$249,102	\$64,496	\$288,883	\$103,493	(\$185,390)	(64%)
Professional Services	\$909,105	\$1,396,301	\$850,170	\$650,132	\$956,467	\$946,784	(\$9,682)	(1%)
Licensing	\$25,233	\$19,947	\$14,304	\$20,313	\$23,322	\$21,950	(\$1,372)	(6%)
Field Trips/Events	\$134,397	\$89,288	(\$965)	\$24,957	\$50,874	\$37,900	(\$12,974)	(26%)
Instructors & Sports Officials	\$372,494	\$230,262	\$99,723	\$259,785	\$333,962	\$283,030	(\$50,932)	(15%)
Insurance	\$303,275	\$403,470	\$546,180	\$549,317	\$643,719	\$731,639	\$87,920	14%
Rents/Leases - Equipment	\$105,419	\$105,333	\$108,136	\$108,414	\$114,158	\$68,154	(\$46,004)	(40%)
Rents/Leases-Structure&Grounds	\$141,603	\$205,033	\$174,616	\$171,659	\$165,925	\$186,648	\$20,723	12%
Rent & Lease - Vehicle	\$0	\$146,046	\$17,373	\$151,364	\$153,591	\$240,536	\$86,945	57%
Agricultural Supplies	\$90,659	\$33,479	\$34,733	\$77,449	\$112,546	\$135,700	\$23,154	21%
Uniforms/Safety Products	\$30,048	\$31,400	\$21,270	\$29,281	\$37,580	\$42,960	\$5,380	14%
Household Supplies	\$117,836	\$104,132	\$39,400	\$68,612	\$75,110	\$85,240	\$10,130	13%
Food	\$140,532	\$94,169	\$18,225	\$47,390	\$62,682	\$73,084	\$10,402	17%
Office Supplies	\$71,702	\$57,353	\$19,845	\$23,237	\$36,598	\$36,860	\$262	1%
Medical	\$21,627	\$12,253	\$7,722	\$12,562	\$23,435	\$20,750	(\$2,685)	(11%)
Tools & Instruments	\$32,867	\$21,227	\$16,519	\$22,457	\$38,971	\$33,200	(\$5,771)	(15%)
Non Capital Equipment	\$118,805	\$53,824	\$24,491	\$136,609	\$92,836	\$72,200	(\$20,636)	(22%)
Miscellaneous-Refunds Expense	(\$116)	\$135	\$6,708	(\$148)	\$148	\$0	(\$148)	(100%)
Finance Charges/Rec Software Credit Card	\$74,370	\$44,166	\$35,275	\$71,150	\$78,130	\$78,381	\$251	0%
Recreation Software Transaction Fees	\$43,694	\$30,330	\$11,000	\$30,563	\$32,656	\$34,500	\$1,844	6%
Pension Debt Service Interest	\$0	\$0	\$0	\$260,948	\$256,983	\$248,955	(\$8,028)	(3%)
POB Debt Service Principal	\$0	\$0	\$0	\$660,000	\$550,000	\$565,000	\$15,000	3%
P G & E debt service	\$0	\$0	\$157,631	\$157,631	\$157,631	\$157,631	\$0	0%
Total Services and Supplies	\$6,210,830	\$6,420,868	\$5,300,010	\$7,047,121	\$8,251,530	\$8,474,811	\$223,280	3%
Operating Capital	318,780	39,128	8,795	20,328	84,634	475,000	390,366	461%
Total Operating Expenses	\$21,263,478	\$21,407,213	\$17,157,426	\$18,927,238	\$21,362,615	\$23,113,664	\$1,751,049	8%

Organization Chart - Summary View



Livermore Area Recreation and Park District - Operating Units and Management Teams

Unit	Department	Manager	Supervisor
01 Administration (Fin, HR, Office of the GM)	Admin	Fuzie	
18 Technology and Communications	Admin	Schneider	
20 Customer & Business Services	Admin	Schneider	Dreher
45 Capital Equipment	Admin	Schneider	Dreher
57 Concessions	Admin	Schneider	Dreher
05 Building Maintenance	Parks and Facilities Maintenance	Haldeman	
07 Park Operations	Parks and Facilities Maintenance	Haldeman	Brown
09 Extended Student Services	Community Services	Kirk	Blair
11 Preschool	Community Services	Kirk	Blair
40 ASES Program	Community Services	Kirk	Blair
41 Middle School Program	Community Services	Kirk	Blair
06 Camp Shelly	Community Services	Kirk	Souza
16 Open Space	Community Services	Kirk	Souza
10 Senior Services	Community Services	Kirk	Benjamin
32 Community Outreach	Community Services	Kirk	Weisgerber
31 Recreation Administration	Recreation	Kirk	
02 Recreation Classes	Recreation	Kirk	Benjamin
25 Facility Use & Rentals	Recreation	Kirk	Benjamin
42 Building Operations	Recreation	Kirk	Benjamin
54 Aquatics	Recreation	Kirk	Lucky
03 Adult Sports & Fitness	Recreation	Kirk	Wiedenfeld
26 Youth Sports & Fitness	Recreation	Kirk	Wiedenfeld
27 Field & Gym Rentals	Recreation	Kirk	Wiedenfeld

Projected Headcount Data FY23-24

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
District Totals	261	258	216	210	209	205	206	206	206	210	241	264
Casual	151	148	106	100	99	95	96	96	96	100	131	154
Part Time Benefited	22	22	22	22	22	22	22	22	22	22	22	22
Regular	53	53	53	53	53	53	53	53	53	53	53	53
Pensioned	35	35	35	35	35	35	35	35	35	35	35	35
Administration	36	36	27	36								
Casual	20	20	11	11	11	11	11	11	11	11	11	20
Part Time Benefited	2	2	2	2	2	2	2	2	2	2	2	2
Regular	7	7	7	7	7	7	7	7	7	7	7	7
Pensioned	7	7	7	7	7	7	7	7	7	7	7	7
Recreation	105	105	67	65	65	61	62	62	62	66	97	108
Casual	83	83	45	43	43	39	40	40	40	44	75	86
Part Time Benefited	8	8	8	8	8	8	8	8	8	8	8	8
Regular	11	11	11	11	11	11	11	11	11	11	11	11
Pensioned	3	3	3	3	3	3	3	3	3	3	3	3
Parks & Facilities	35											
Casual	2	2	2	2	2	2	2	2	2	2	2	2
Part Time Benefited	0	0	0	0	0	0	0	0	0	0	0	0
Regular	21	21	21	21	21	21	21	21	21	21	21	21
Pensioned	12	12	12	12	12	12	12	12	12	12	12	12
Community Services	85	82	87	83	82	85						
Casual	46	43	48	44	43	43	43	43	43	43	43	46
Part Time Benefited	12	12	12	12	12	12	12	12	12	12	12	12
Regular	14	14	14	14	14	14	14	14	14	14	14	14
Pensioned	13	13	13	13	13	13	13	13	13	13	13	13

Operating Unit Descriptions

Administration:

UNIT 01 - Administration

The Administration Unit includes the General Manager's office and administrative services that include finance, legal, and human resources. This unit's scope includes support for Board of Directors and Board Committees, District records management, policy development, inter-agency relations and coordination, legal and legislative activities, community relations, risk and insurance, staff reports, strategic and long range planning, political process implementation including elections, all aspects of financial and human resource management, and special projects.

UNIT 18 - Technology & Communications

This Unit provides District-wide information technology support, from procurement to on-going maintenance. Third-party providers are responsible for support of audio and data networks and telephony services, desktop hardware and software, security, and infrastructure components, as well as staff training, procurement, and technical advice to District management regarding all technology-oriented projects.

UNIT 20 - Customer & Business Services

This unit includes staffing, equipment and supply costs associated with customer and business services in support of District-wide programs and office processes. Its primary focus is on assisting customers with program registration, but also includes the administration of the recreation software that supports registration, the District's community garden applications, and the oversight of various office equipment and supplies.

UNIT 57 - Concessions

This unit manages the Café and vending services at the Robert Livermore Community Center.

Operating Unit Descriptions

Parks and Facilities Maintenance:

UNIT 05 - Building Maintenance

This unit provides all aspects of building maintenance for the District. Staff in this unit perform repairs and maintenance for RLCC, Veterans Memorial Hall, Carnegie Library Building, Bothwell Arts Center, R.E. Merritt building, Ranger offices, The Barn, Ravenswood Historic site, and all park restroom buildings. Staff also maintain all District fences, parking lots, tennis courts, basketball courts, and lighting. In addition, this Unit manages and completes small to medium-sized new construction projects throughout the District and writes or reviews plans and specifications for larger projects.

UNIT 07 - Park Operations

This unit involves all aspects of park maintenance for the District, including sports fields, parks, historic buildings, equestrian facilities, picnic sites, dog parks, community gardens, tot lots, bicycle parks, and trails. This unit is also responsible for all aspects of repair and maintenance of District vehicles and power equipment, safety and construction inspections, reviewing and assisting in park planning and design, and project construction work.

Community Services:

UNIT 09 - Extended Student Services

ESS (Extended Student Services) is a year-round licensed child development program serving school-age children in centers at eight elementary schools in Livermore. The program supports the student's academic day by providing a creative curriculum based on Content Standards adopted by the California State Board of Education.

UNIT 11 - Preschool

The preschool program serves children ages 18 months to 6 years. From ages three months – 3 years, we offer a variety of parent/child classes. When the child turns three, we offer part-day preschool classes geared toward each age group's developmental needs, incorporating theme-related play, social experiences, and opportunities to make choices.

Operating Unit Descriptions

Community Services (Continued):

UNIT 40 - ASES

The ASES program is a collaborative program with the Livermore Valley Joint Unified School District. It is a free before and after-school academic and enrichment program that meets every afternoon when school is in session. Its funding comes through the California Department of Education ASES grant. The program is offered at Marilyn Elementary and Junction K-8 schools. Beginning July 2023, the ASES program is being transitioned to be fully operated by the Livermore Valley Joint Unified School District.

UNIT 06 - Camp Shelly

This unit involves all management and maintenance for the Camp Shelly family campground facility, leased from the U.S. Forest Service and located in South Lake Tahoe. The Camp has 25 campsites, a restroom facility with showers, and offers a variety of recreational/ interpretive activities. Typically, the Camp is open from mid-June through Labor Day, but due to the on-going flooding of the Camp due to the melting of this year's extensive snowfall, the Camp will not operate during the summer of 2023. The Budget for FY23-24 has been adjusted accordingly and includes preparation work for the re-opening of the Camp for the summer of 2024.

UNIT 16 - Open Space

This unit includes the operation of Sycamore Grove, Holdener Park, Garaventa Wetland Preserve, Brushy Peak Regional Preserve, and open space trails. In addition, this unit works with local, state, and federal agencies in regard to environmental, natural resources, mitigation, and conservation activities and issues. Staff also provides nature and environmental education, interpretive programs, and outdoor nature activities. Wildland fire control and working cooperatively with other public safety agencies on projects and incidents.

Operating Unit Descriptions

Community Services (Continued):

UNIT 10 - Senior Services

Senior Services offers a variety of recreational, educational, and social activities to promote independence, mental and physical fitness, social engagement, and community involvement. Extensive information and referral, a senior meal program, and many collaborative services create an environment to support seniors or family members needing information about age-related issues. Staff conduct activities and special events, plan trips, provide support services, and offer information and referral.

UNIT 32 - Community Outreach

Community Outreach includes the District Volunteer Program and District-wide efforts in community outreach that include grants, outreach initiatives, the community support program, social services, and the oversight of the district's website. Included in the budget for this unit are the salaries and benefits of the Community Services management team.

Recreation:

UNIT 31 - Recreation Administration

The Recreation Administration Unit comprises the Recreation Department's supervisory team (excluding Aquatics), and its budget contains all salaries and benefits, services, and supplies expenses associated with this team.

UNIT 02 - Recreation Classes

This Unit includes various recreation classes, programs, and special events.

UNIT 25 - Facility Use & Rentals

This unit focuses on scheduling and renting the Robert Livermore Community Center, Recreation Building, Gymnasium, Veterans Memorial Building, Carnegie Building, Ravenswood Historic Site, and Bothwell Arts Center.

Operating Unit Descriptions

Recreation (Continued):

UNIT 42 - Building Operations

This unit provides the logistical support and custodial duties for the daily operations of Robert Livermore Community Center and the Aquatics Center, May Nissen Swim Center, and outlying rental facilities such as the Ravenswood Historic Site, and Veterans Memorial Building, Carnegie Building, and park restrooms. This unit provides daily setup and takedown for classes, programs, activities, and facility rentals.

UNIT 54 - Aquatics

This unit oversees all aquatic activities at the Robert Livermore Aquatic Center and May Nissen Swim Center, including swim lessons, water aerobics and fitness classes, lap swimming, recreational swimming, aquatic certification courses and programs, pool rentals and parties, and special events.

UNIT 03 - Adult Sports & Fitness

This unit includes leagues and drop-in gym programs for adult sports such as softball, basketball, soccer, pickle ball, Zumba, jazzercise, cardio boot camp, and yoga.

UNIT 26 - Youth Sports & Fitness

This unit provides youth-focused, non-aquatic sports and fitness programs and camps, including the Junior Giants Program.

UNIT 27 - Field & Gym Rentals

This unit manages the rental of all outdoor sports fields, the Equestrian Center (Stadium, Covered Arena, and Pole Barn), the Robert Livermore Recreation building gymnasium, and District parking lots. This unit also manages group picnic reservations and photography permits (excluding open space parks) and provides liaison and coordination services to various community groups and clubs that utilize these facilities.

Unit 01 - Administration	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Property Taxes	9,652,017	10,390,013	10,832,619	11,398,799	12,305,000	12,328,697	12,942,000
State Subvention	61,928	61,556	59,451	59,448	59,000	59,000	59,000
In-Lieu City Housing	33,078	-	7,317	3,668	-	-	-
Property Taxes - Supplemental	371,703	340,931	344,515	350,243	369,600	367,755	380,000
Special Tax - 97-1	1,548,789	1,585,718	1,616,370	1,628,047	1,658,000	1,668,777	1,702,000
Redevelopment Fiscal Impact Agreement	29,407	60,580	62,396	64,268	62,000	64,098	62,000
RDA - Residual Property Taxes	299,231	328,139	313,659	344,161	322,000	344,382	344,000
Grants and other funding sources	-	-	-	1,223,460	-	-	-
Mandated Program Reimbursement - Brown Act	-	19,668	-	-	-	-	-
Special Tax - 97-1 Interest	25,707	25,417	6,384	7,279	8,000	2,400	-
General Fund Interest	74,012	66,406	42,659	45,532	44,000	14,897	4,000
CD Interest						133,758	3,683
Interest DCAP Acct	16	19	11	7	-	2	-
CAMP Interest						108,171	383,348
Miscellaneous Other Revenue	13,196	9,037	2,713	6,736	-	7,199	-
Total Revenue	12,109,084	12,887,484	13,288,094	15,131,648	14,827,600	15,099,137	15,880,032
Full-Time Salaries	983,396	1,395,495	1,108,140	1,160,206	1,228,677	1,252,755	1,418,165
Part Time Benefitted Wages	230,090	105,106	102,918	94,872	109,052	127,084	128,673
Part Time Wages	3,078	31	1,330	16,539	63,680	30,252	47,200
Board of Directors Stipends	23,500	28,950	31,400	30,400	36,000	33,000	36,000
Retirement Expense	208,122	362,664	294,669	155,706	120,272	113,761	138,855
Employee Group Insurance	209,940	271,438	211,635	213,354	232,691	242,246	287,979
Workers Compensation	(19,282)	2,965	4,670	4,243	4,743	4,554	5,308
Unemployment Claims	-	112,249	404,991	-	-	-	-
Medicare FICA Expense	42,040	51,823	49,834	47,420	57,521	59,491	68,388
Total Salaries & Benefits	1,680,884	2,330,721	2,209,588	1,722,740	1,852,635	1,863,144	2,130,568
Uniforms/Safety Products	868	1,376	33	1,920	1,950	1,468	1,700
Household Supplies	131	290	-	-	-	-	-
Food	7,751	7,910	920	3,135	2,800	4,496	3,350
Office Supplies	8,985	10,193	2,853	5,324	2,500	6,041	2,570
Medical	15,992	7,240	2,433	5,030	6,000	11,972	9,700
Tools & Instruments	29	-	-	-	-	-	-

<i>Unit 01 - Administration</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Non Capital Equipment	17,573	1,540	166	3,211	2,000	1,402	2,000
Maintenance - Equipment	11,327	75,822	67,876	78,943	75,850	74,851	122,390
Communications	400	-	-	68	-	-	-
Memberships & Subscriptions	21,119	19,316	16,860	17,325	21,110	24,907	26,465
Travel	25,266	10,642	4,865	4,997	16,200	16,423	34,800
Training & Conferences	15,658	3,488	825	1,950	13,015	20,367	26,750
Publications & Legal Notices	4,485	3,058	2,106	2,235	2,400	1,818	4,200
Legal	136,330	132,000	120,000	61,000	106,000	156,000	136,000
Program Services/Supplies	9,448	24,711	210,450	3,672	202,900	212,378	26,850
Professional Services	361,300	651,506	460,028	221,508	264,939	190,006	339,878
Licensing	13,428	9,036	3,393	8,951	9,250	10,543	11,750
Field Trips & Events	50	-	-	-	-	-	-
Insurance	273,252	381,158	544,765	534,894	612,000	621,758	715,019
Rent & Lease - Equipment	353	195	704	254	-	126	-
Rent & Lease - Structures	-	21	-	(698)	-	-	-
Miscellaneous Expense	(116)	135	6,708	(148)	-	148	-
Finance Charges & Fees	2,499	2,083	4,587	4,360	-	2,283	-
Pension Debt Service Interest	-	-	-	260,948	256,983	256,983	248,955
Pension Debt Service Principal	-	-	-	660,000	550,000	550,000	565,000
PG&E Debt Service	-	-	-	157,631	157,631	157,631	157,631
Contingencies	-	-	-	-	-	-	-
Total Services & Supplies	926,128	1,341,720	1,449,572	2,036,511	2,303,528	2,321,599	2,435,008
Revenue less Expense	\$ 9,502,072	\$ 9,215,043	\$ 9,628,934	\$ 11,372,397	\$ 10,671,437	\$ 10,914,393	\$ 11,314,456

<i>Unit 18 - Technology & Communication</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Full-Time Salaries	12,511	-	-	-	-	-	-
Part Time Benefitted Wages	69,515	71,610	19,593	-	-	-	-
Retirement Expense	4,828	2,863	784	-	-	-	-
Employee Group Insurance	9,052	14,645	3,354	-	-	-	-
Workers Compensation	544	318	63	-	-	-	-
Medicare FICA Expense	5,473	5,427	1,522	-	-	-	-
Total Salaries & Benefits	101,923	94,863	25,315	-	-	-	-
Food	-	30	-	-	-	-	-
Office Supplies	-	-	-	116	-	1,087	-
Non Capital Equipment	17,319	16,969	14,153	92,850	9,600	40,443	14,800
Maintenance - Equipment	15,423	10,350	26,256	23,279	54,401	58,322	48,969
Communications	102,055	106,246	94,466	107,194	124,166	133,855	134,254
Travel	-	-	2,711	-	-	-	-
Professional Services	115,202	277,317	294,266	279,329	313,080	326,740	380,338
Licensing	140	-	-	-	-	-	-
Rent & Lease - Equipment	-	-	13,714	14,352	44,352	49,532	29,239
Total Services & Supplies	250,139	410,912	445,567	517,119	545,599	609,978	607,600
Revenue less Expense	(352,062)	(505,775)	(470,881)	(517,119)	(545,599)	(609,978)	(607,600)

Unit 20 - Customer & Business Services	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Administration Fees	23,259	12,532	4,602	9,234	8,070	10,390	10,500
Activity Refund Fees	5,000	2,707	2,616	5,371	1,600	3,805	3,800
Rental Transaction Fee	-	-	2,025	100	-	-	-
Total Revenue	28,259	15,239	9,243	14,705	9,670	14,195	14,300
Full-Time Salaries	184,712	122,890	85,520	76,596	80,470	80,579	82,540
Part Time Benefitted Wages	94,181	68,465	10,893	0	-	-	-
Part Time Wages	62,679	39,040	21,107	67,037	120,998	133,736	162,149
Retirement Expense	48,744	10,891	2,806	4,576	4,828	4,824	4,952
Employee Group Insurance	49,441	48,240	20,126	1,217	930	1,397	2,140
Workers Compensation	3,660	1,076	401	610	665	1,241	1,542
Medicare FICA Expense	16,476	17,126	8,978	10,911	15,412	16,357	18,719
Total Salaries & Benefits	459,893	307,728	149,831	160,948	223,303	238,134	272,043
Uniforms/Safety Products	789	88	-	-	-	500	500
Household Supplies	781	640	39	862	600	835	600
Food	1,432	629	107	449	750	1,009	1,050
Office Supplies	20,392	12,095	5,500	6,901	9,000	10,746	10,650
Medical	52	-	-	-	-	144	-
Non Capital Equipment	353	-	-	-	-	-	-
Communications	500	-	-	-	-	-	-
Memberships & Subscriptions	485	280	-	-	-	220	220
Travel	980	-	-	-	-	-	-
Training & Conferences	4,622	-	-	-	-	-	-
Program Services/Supplies	8,330	11,435	8,745	10,052	11,310	11,286	12,060
Professional Services	127	127	12	209	142	1,394	186
Rent & Lease - Equipment	46,964	42,951	42,804	43,170	-	3,929	4,800
Recreation Software Credit Card Fees	71,871	42,085	30,688	66,551	63,400	75,097	77,500
Recreation Software Transaction Fees	43,694	30,331	11,000	30,563	31,000	32,656	34,500
Total Services & Supplies	201,372	140,661	98,895	158,757	116,202	137,817	142,066
Revenue less Expense	\$ (633,006)	\$ (433,150)	\$ (239,483)	\$ (305,000)	\$ (329,835)	\$ (361,756)	\$ (399,809)

Unit 57 - Concessions	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Café	53,083	30,473	-	3,359	53,100	18,150	24,937
Café Contract	2,334	-	-	-	-	-	-
Vending Machines	650	498	-	8,896	9,899	16,232	17,088
Total Revenue	56,067	30,971	-	12,255	62,999	34,382	42,025
Full-Time Salaries	3,572	-	-	-	-	-	-
Part Time Benefitted Wages	-	-	-	-	-	-	-
Part Time Wages	26,522	12,254	10,978	2,030	19,402	15,245	21,101
Retirement Expense	1,037	-	-	-	-	-	-
Employee Group Insurance	755	-	-	-	-	-	-
Workers Compensation	1,213	302	190	28	353	133	63
Medicare FICA Expense	2,080	937	840	155	1,484	1,166	1,614
Total Salaries & Benefits	35,179	13,493	12,008	2,213	21,239	16,544	22,778
Uniforms/Safety Products	64	-	-	-	-	-	-
Household Supplies	495	176	-	90	-	-	-
Food	18,871	8,939	-	8,870	26,189	13,398	16,284
Office Supplies	88	-	-	-	-	-	-
Non Capital Equipment	617	21	-	9,228	-	19	-
Maintenance - Equipment	-	-	-	225	264	240	480
Memberships & Subscriptions	60	-	-	-	-	-	-
Training & Conferences	135	-	-	-	-	-	-
Program Services/Supplies	671	-	-	-	5,311	358	1,133
Professional Services	-	-	-	-	-	-	-
Credit Card Fees	-	-	-	239	155	749	881
Total Services & Supplies	21,001	9,136	-	18,651	31,919	14,764	18,779
Revenue less Expense	\$ (113)	\$ 8,342	\$ (12,008)	\$ (8,610)	\$ 9,841	\$ 3,073	\$ 467

Unit 05 - Building Maintenance	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Grants	-	-	-	-	-	63,699	-
Total Revenue	-	-	-	-	-	63,699	-
Full-Time Salaries	319,600	552,139	534,179	588,816	620,496	623,968	643,225
Part Time Benefitted Wages	25,924	306	-	-	-	-	-
Part Time Wages	-	34,860	8,790	16,653	17,122	31,231	39,144
Retirement Expense	69,668	172,157	191,461	105,933	80,917	78,828	87,470
Employee Group Insurance	84,898	119,980	121,922	123,862	126,685	132,753	145,044
Workers Compensation	34,908	52,551	37,740	52,016	56,314	60,460	66,323
Medicare FICA Expense	7,860	13,649	10,740	13,171	14,695	15,472	17,047
Total Salaries & Benefits	542,858	945,642	904,833	900,451	916,229	942,711	998,254
Agricultural	342	318	336	310	600	1,003	1,200
Uniforms/Safety Products	1,119	1,982	1,315	2,782	2,160	1,961	2,160
Household Supplies	1,187	1,129	662	274	240	1,446	240
Food	247	574	448	495	180	842	600
Office Supplies	175	216	184	258	240	546	240
Medical	278	-	-	189	-	-	-
Tools & Instruments	8,360	9,560	3,252	6,514	10,800	10,472	10,800
Non Capital Equipment	7,391	13,533	1,217	24,517	42,400	9,471	27,000
Maintenance - Structures/Grounds	278,071	206,448	121,390	118,526	240,000	204,764	320,000
Maintenance - Equipment	2,647	6,533	5,210	13,879	16,650	9,468	10,200
Utilities - Gas/Electric/Other	450,057	369,296	313,666	482,203	342,000	574,633	707,534
Memberships & Subscriptions	-	130	260	284	135	135	135
Travel	2,661	2,971	626	543	240	1,049	240
Training & Conferences	215	-	425	40	1,800	900	1,800
Program Services/Supplies	-	196	-	-	-	-	-
Professional Services	31,000	50,009	51,856	44,562	43,560	54,753	43,260
Licensing	-	-	509	-	-	-	-
Rent & Lease - Equipment	868	2,537	1,295	31	1,200	600	1,200
Capital Equipment	-	-	-	-	-	84,634	475,000
Total Services & Supplies	784,618	665,432	502,651	695,408	702,205	956,677	1,601,609
Revenue less Expense	(1,327,476)	(1,611,074)	(1,407,485)	(1,595,858)	(1,618,434)	(1,835,689)	(2,599,863)

Unit 07 - Park Operations	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
T-Mobile Robertson Park	33,876	35,656	37,080	38,563	35,640	40,548	42,860
T-Mobile Max Baer	31,086	27,692	28,246	28,811	27,600	29,387	29,974
MSC Reimbursement	11,378	6,759	8,034	6,917	5,000	9,141	9,000
Christensen School Reimbursement	17,191	30,015	37,533	32,317	37,000	34,444	35,000
Zone 7 Living Arroyo	178,874	174,728	170,538	185,400	-	-	-
Miscellaneous	35,914	1,025	0	12,620	-	-	-
CFD on Cayetano	67,349	55,046	65,640	57,174	70,000	57,282	60,000
Zone 7 - Weed Abatement	52,275	-	-	-	-	-	-
Community Gardens	5,021	6,482	6,253	5,578	6,500	6,226	6,000
Gain on Sale of Asset	-	-	-	-	-	-	491,450
Total Revenue	432,964	337,403	353,323	367,380	181,740	177,029	674,284
Full-Time Salaries	1,239,928	1,429,189	1,240,870	1,277,628	1,306,222	1,467,816	1,817,223
Part Time Benefitted Wages	342,816	33,812	11,436	-	-	-	-
Part Time Wages	70,959	37,479	33,548	47,954	-	(24)	-
Retirement Expense	254,697	279,718	235,958	137,667	123,009	124,745	159,284
Employee Group Insurance	345,047	362,581	320,674	326,745	350,020	403,378	530,764
Workers Compensation	202,296	144,222	104,815	123,892	123,137	147,873	195,773
Medicare FICA Expense	70,693	68,702	63,184	71,603	69,831	82,187	107,820
Total Salaries & Benefits	2,526,436	2,355,703	2,010,485	1,985,489	1,972,218	2,225,975	2,810,864
Agricultural	83,548	28,866	33,129	72,605	113,500	108,609	127,000
Uniforms/Safety Products	14,073	15,745	12,991	12,430	18,600	15,561	18,600
Household Supplies	34,494	36,401	10,509	13,219	18,000	17,529	18,000
Food	6,613	2,849	123	1,481	1,200	1,431	1,200
Office Supplies	7,119	5,332	2,821	3,257	4,800	3,136	4,800
Medical	861	662	1,745	729	400	1,122	-
Tools & Instruments	17,210	7,775	8,548	9,843	12,000	23,478	12,000
Non Capital Equipment	695	2,004	-	2,172	10,000	9,637	16,000
Maintenance - Structures/Grounds	678,141	555,875	360,118	540,358	545,000	590,818	570,088
Maintenance - Equipment	67,957	72,463	84,542	64,927	81,000	82,526	84,000
Utilities - Water/Sewer	1,237,148	1,303,952	1,427,707	1,660,235	1,480,000	1,652,509	1,740,000
Utilities - Gas/Electric/Other	-	-	-	-	-	-	-

Unit 07 - Park Operations	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Communications	2,927	11,668	15,714	16,825	21,112	19,936	21,612
Memberships & Subscriptions	2,241	5,867	5,999	6,219	2,400	1,284	2,400
Travel	97,695	76,557	68,898	102,550	94,000	101,358	112,000
Training & Conferences	10,771	2,528	1,946	5,010	32,050	17,543	13,200
Publications & Legal Notices	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Program Services/Supplies	180	177	191	55	-	-	-
Professional Services	25,176	171,752	9,838	9,208	237,014	208,573	13,472
Licensing	1,524	880	480	-	1,500	1,560	-
Instructors & Sports Officials	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Rent & Lease - Equipment	18,874	20,918	10,331	9,846	16,800	30,480	17,400
Rent & Lease - Structures	97,587	140,878	119,456	117,094	140,400	125,400	140,400
Rent & Lease - Vehicle	-	146,047	17,373	151,364	155,820	153,591	240,539
Total Services & Supplies	2,404,834	2,609,196	2,192,459	2,799,428	2,985,596	3,166,080	3,152,711
Revenue less Expense	\$ (4,498,306)	\$ (4,627,496)	\$ (3,849,621)	\$ (4,417,538)	\$ (4,776,073)	\$ (5,215,026)	\$ (5,289,291)

<i>Unit 09 - Extended Student Services</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Child Care Links	329,926	285,267	377,403	603,241	187,560	380,660	375,120
Full Cost Program Fees	4,022,067	2,984,411	1,301,308	2,395,775	3,274,200	2,704,007	3,175,700
Kidango CCTR Parent Fees	37,611	44,138	46,500	-	-	-	-
Full Cost Registration Fees	11,135	8,375	4,015	6,960	-	6,770	2,100
Subsidy Parent Fees	-	-	-	42,508	-	36,840	38,652
Kidango CCTR sub-contract	678,442	664,535	607,764	-	-	-	-
Community Support Program	58,380	25,018	-	206	-	-	-
Grant Funding	-	-	26,977	86,600	-	37,700	-
Miscellaneous	200	-	25	1,301	-	10,050	-
Donations	-	-	3,191	-	-	-	-
Kidango Rent	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Total Revenue	5,141,361	4,015,344	2,370,782	3,140,191	3,465,360	3,179,627	3,595,172
Full-Time Salaries	1,486,038	1,724,731	1,412,659	1,474,727	1,342,069	1,175,857	1,232,773
Part Time Benefitted Wages	796,937	651,843	560,507	419,616	389,637	361,517	341,349
Part Time Wages	766,562	490,751	206,682	411,363	498,323	484,548	638,588
Retirement Expense	352,447	459,407	385,930	220,698	146,607	128,157	137,106
Employee Group Insurance	536,427	614,856	521,612	518,599	495,273	447,783	468,747
Workers Compensation	115,163	64,227	38,404	38,438	39,527	27,247	31,460
Medicare FICA Expense	151,399	138,379	104,607	109,339	110,335	102,411	118,389
Total Salaries & Benefits	4,204,973	4,144,194	3,230,401	3,192,780	3,021,770	2,727,520	2,968,412
Agricultural	26	26	-	136	-	-	-
Uniforms/Safety Products	1,277	614	790	325	2,000	1,000	3,000
Household Supplies	24,378	24,110	14,462	19,595	18,000	15,680	21,600
Food	61,854	45,282	15,314	27,738	38,400	31,723	39,600
Office Supplies	13,350	12,916	4,285	6,218	13,800	10,343	14,400
Medical	1,623	3,447	2,282	3,252	7,800	4,008	4,800
Tools & Instruments	1,413	132	666	343	1,500	562	1,500
Non Capital Equipment	6,864	682	435	-	3,300	2,109	3,000
Maintenance - Structures/Grounds	20,386	29,340	10,392	11,382	24,000	10,667	18,000
Maintenance - Equipment	203	68	372	132	10,000	5,400	3,600

<i>Unit 09 - Extended Student Services</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Utilities - Water/Sewer	-	-	-	-	-	-	-
Utilities - Gas/Electric/Other	-	-	-	-	-	-	-
Communications	13,873	17,278	19,227	19,516	10,800	-	-
Memberships & Subscriptions	2,377	3,041	2,731	1,219	-	199	1,200
Travel	794	238	-	1,506	600	300	600
Training & Conferences	1,385	570	64	-	-	-	500
Publications & Legal Notices	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Program Services/Supplies	39,981	32,595	10,568	11,769	18,000	18,154	20,400
Professional Services	40,648	61,130	8,670	9,783	7,800	18,411	11,000
Licensing	10,035	9,922	9,922	10,062	5,000	9,196	9,200
Field Trips	28,444	18,782	170	1,269	10,000	8,145	7,500
Instructors & Sports Officials	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Rent & Lease - Equipment	19,556	19,565	23,213	19,618	19,452	9,991	-
Rent & Lease - Structures	44,016	44,064	44,064	44,064	33,048	29,376	33,048
Total Services & Supplies	332,483	323,802	167,627	187,927	223,500	175,263	192,948
Revenue less Expense	\$ 603,905	\$ (452,652)	\$ (1,027,245)	\$ (240,515)	\$ 220,090	\$ 276,844	\$ 433,812

<i>Unit 11 - PRESCHOOL</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Preschool Registration Fees	443,687	314,655	41,998	153,030	258,950	301,725	298,800
Preschool Scholarships	1,035	-	-	-	-	-	-
Preschool Misc. Income	-	20	-	-	3,750	-	-
Leadership Class	792	(37)	-	-	-	-	-
Total Revenue	445,514	314,638	41,998	153,030	262,700	301,725	298,800
Full-Time Salaries	68,784	63,605	11,033	-	-	2,309	-
Part Time Benefitted Wages	-	715	-	0	-	433	-
Part Time Wages	284,635	200,677	28,891	122,035	225,083	215,170	227,116
Retirement Expense	15,690	19,508	2,908	-	-	145	-
Employee Group Insurance	18,112	19,944	4,676	0	-	854	-
Workers Compensation	12,931	6,642	721	2,098	4,097	3,027	3,316
Medicare FICA Expense	22,767	16,320	2,369	9,336	17,219	16,669	17,374
Total Salaries & Benefits	422,919	327,411	50,598	133,469	246,399	238,607	247,806
Agricultural	657	23	-	133	-	-	-
Household Supplies	1,165	830	-	227	-	177	900
Food	1,676	244	-	169	-	55	400
Office Supplies	1,930	1,189	-	-	-	-	-
Medical	80	-	-	128	500	250	250
Tools & Instruments	49	-	-	-	-	-	-
Non Capital Equipment	-	-	-	-	3,500	-	-
Maintenance - Structures/Grounds	6,297	3,477	-	643	-	-	-
Maintenance - Equipment	120	-	-	-	-	-	-
Travel	63	-	-	-	-	-	-
Training & Conferences	420	-	-	-	-	-	-
Program Services/Supplies	14,362	4,545	140	5,537	5,000	6,769	8,000
Professional Services	37	-	-	-	-	-	-
Total Services & Supplies	26,856	10,308	140	6,837	9,000	7,251	9,550
Revenue less Expense	\$ (4,261)	\$ (23,081)	\$ (8,741)	\$ 12,724	\$ 7,301	\$ 55,867	\$ 41,444

Unit 40 - ASES	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Believes Program Revenue	136,128	148,586	-	134,035	380,000	213,900	-
Total Revenue	136,128	148,586	-	134,035	380,000	213,900	-
Full-Time Salaries	4,388	-	-	1,720	123,102	76,631	-
Part Time Benefitted Wages	-	-	-	35,586	136,416	54,462	-
Part Time Wages	115,737	138,898	3,358	74,728	37,275	31,146	-
Retirement Expense	1,287	-	-	1,160	26,909	9,716	-
Employee Group Insurance	828	-	-	8,580	37,246	28,799	-
Workers Compensation	4,579	3,484	61	1,929	5,402	2,298	-
Medicare FICA Expense	8,917	10,628	257	8,570	15,072	7,716	-
Total Salaries & Benefits	135,736	153,010	3,676	132,274	381,422	210,768	-
Agricultural	-	-	-	-	-	-	-
Uniforms/Safety Products	-	-	-	-	-	-	-
Household Supplies	-	-	-	-	-	1,556	-
Food	-	-	-	-	-	32	-
Office Supplies	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-
Tools & Instruments	-	-	-	-	-	-	-
Non Capital Equipment	-	-	-	-	-	-	-
Maintenance - Structures/Grounds	-	-	-	-	-	-	-
Maintenance - Equipment	-	-	-	-	-	-	-
Utilities - Water/Sewer	-	-	-	-	-	-	-
Utilities - Gas/Electric/Other	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-
Memberships & Subscriptions	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Training & Conferences	-	-	-	-	-	-	-
Publications & Legal Notices	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Program Services/Supplies	-	-	-	1,762	-	-	-

<i>Unit 40 - ASES</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Professional Services	-	-	-	-	-	1,576	-
Licensing	-	-	-	-	-	-	-
Instructors & Sports Officials	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Rent & Lease - Equipment	-	-	-	-	-	-	-
Rent & Lease - Structures	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	1,762	-	3,164	-
Revenue less Expense	\$ 392	\$ (4,424)	\$ (3,676)	\$ (1)	\$ (1,422)	\$ (32)	\$ -

Unit 06 - Camp Shelly	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Camp Fees	75,403	20,224	4,399	76,126	60,575	73,455	12,000
Miscellaneous/Concessions	8	-	-	-	-	-	-
Total Revenue	75,411	20,224	4,399	76,126	60,575	73,455	12,000
Full-Time Salaries	3,511	-	-	1	-	-	-
Part Time Benefitted Wages	9,217	7,227	-	0	-	-	-
Part Time Wages	9,459	30,614	4,092	18,844	35,366	3,045	3,719
Retirement Expense	1,030	290	-	-	-	-	-
Employee Group Insurance	2,153	1,263	-	1	-	-	-
Workers Compensation	1,442	1,637	77	312	644	42	141
Medicare FICA Expense	1,477	2,894	313	1,442	2,706	233	284
Total Salaries & Benefits	28,289	43,925	4,482	20,599	38,716	3,320	4,144
Agricultural	-	-	425	-	-	-	-
Uniforms/Safety Products	-	-	400	-	-	54	-
Household Supplies	656	205	203	1,320	400	47	200
Food	124	215	337	87	-	473	200
Office Supplies	151	158	261	20	-	62	-
Medical	-	-	-	-	400	-	200
Tools & Instruments	258	235	253	11	-	427	-
Non Capital Equipment	448	-	-	-	-	7	-
Maintenance - Structures/Grounds	853	247	543	159	-	2,229	2,500
Maintenance - Equipment	-	-	-	118	-	242	-
Utilities - Water/Sewer	1,049	1,244	1,245	1,245	750	1,350	1,356
Utilities - Gas/Electric/Other	1,549	1,303	607	1,744	1,800	1,359	685
Travel	722	268	132	394	-	916	800
Program Services/Supplies	-	-	-	52	-	84	50
Professional Services	5,633	8,423	3,505	9,225	7,500	6,863	11,500
Rent & Lease - Equipment	520	114	37	144	-	38	-
Rent & Lease - Structures	-	7,000	-	-	-	-	-
Total Services & Supplies	11,963	19,412	7,947	14,518	10,850	14,153	17,491
Revenue less Expense	\$ 35,159	\$ (43,113)	\$ (8,030)	\$ 41,009	\$ 11,009	\$ 55,983	\$ (9,635)

<i>Unit 16 - Open Space</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid- Year Budget	FY23-24 Approved Budget
Recreation Programs/Classes	146,342	9,693	79,637	185,032	138,600	171,075	173,100
Open Space Photo Permits	2,215	2,200	4,050	3,600	2,600	3,950	3,700
Park Rental Fees	1,255	300	1,680	3,139	-	384	-
Park Rental Amenities	-	50	-	-	-	-	-
Junior Rangers	14,439	1,264	9,990	15,855	7,000	22,645	22,280
Residence Rental	9,559	10,428	10,428	-	-	-	-
Sycamore/Vets Parking Fees	68,373	99,601	130,168	96,730	78,000	65,429	66,000
Sycamore/Vets Parking Permits	52,060	68,819	66,127	64,617	54,900	56,899	55,600
EPRPD Open Space Grant	200,000	200,000	200,000	200,000	200,000	200,000	200,000
SG Merchandise Sales	1,142	729	-	1,035	-	524	-
Grants & Foundation Donations	-	-	-	-	-	-	-
Environment Education	43,777	20,279	7,612	11,025	20,000	40,472	39,800
Misc. Sycamore/Vets Park Donations	76 2,135	190 991	- 17,790	498 9,914	- -	60 8,811	- 8,200
Total Revenue	541,373	414,544	527,482	591,445	501,100	570,248	568,680
Full-Time Salaries	376,207	391,101	445,590	541,219	680,187	559,198	632,503
Part Time Benefitted Wages	261,491	159,518	105,208	13,963	44,593	52,068	55,541
Part Time Wages	195,376	135,782	130,637	222,233	159,192	241,231	253,496
Retirement Expense	104,883	98,318	57,425	33,496	42,595	34,602	40,172
Employee Group Insurance	122,142	92,825	101,794	101,532	137,508	122,757	145,701
Workers Compensation	47,429	30,207	22,716	20,394	23,879	22,234	29,218
Medicare FICA Expense	42,050	36,268	40,785	56,584	67,624	64,912	72,028
Total Salaries & Benefits	1,149,578	944,019	904,156	989,421	1,155,577	1,097,002	1,228,660
Agricultural	2,062	700	172	199	2,400	1,730	2,500
Uniforms/Safety Products	6,655	6,136	3,521	2,643	6,200	5,194	7,750
Household Supplies	1,087	200	2,541	3,970	3,000	3,010	6,000
Food	9,177	3,910	524	3,138	2,500	2,280	2,500
Office Supplies	1,266	3,341	3,106	169	2,400	1,786	2,400
Medical	92	559	609	77	1,000	433	1,000
Tools & Instruments	4,289	2,390	2,524	1,299	3,000	2,570	6,000

<i>Unit 16 - Open Space</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid- Year Budget	FY23-24 Approved Budget
Non Capital Equipment	11,560	8,482	5,990	616	8,400	4,376	8,400
Maintenance - Structures/Grounds	9,040	13,163	20,297	20,052	12,000	7,302	12,000
Maintenance - Equipment	1,641	1,854	1,943	206	2,000	1,221	2,000
Utilities - Water/Sewer	2,805	3,331	2,358	1,840	4,200	2,537	4,200
Utilities - Gas/Electric/Other	-	-	-	-	-	-	-
Communications	9,033	9,300	8,420	8,780	9,600	10,200	-
Memberships & Subscriptions	194	180	135	60	200	-	5,400
Travel	684	920	83	140	600	400	600
Training & Conferences	3,301	1,447	106	542	2,000	1,325	1,000
Publications & Legal Notices	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Program Services/Supplies	4,061	1,830	7,754	4,793	3,000	4,734	5,100
Professional Services	15,728	6,285	11,519	10,322	10,175	10,763	900
Licensing	106	-	-	-	-	-	-
Field Trips	978	976	-	1,998	-	-	-
Instructors & Sports Officials	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Rent & Lease - Equipment	7,598	5,057	8,209	8,763	7,800	5,446	1,500
Rent & Lease - Structures	-	13,071	11,096	11,198	11,100	11,149	13,200
Total Services & Supplies	91,357	83,132	90,907	80,804	91,575	76,458	82,450
Revenue less Expense	(699,562)	(612,607)	(467,581)	(478,780)	(746,052)	(603,211)	(742,430)

Unit 10 - Senior Services	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Senior Activity/Events	5,224	7,767	1,885	4,427	4,250	7,176	6,000
Sr. Contract Classes	37,225	42,932	61,508	73,380	78,000	86,011	84,000
Sr. Drop-in Fees	10,425	6,912	56	3,016	3,600	3,074	3,600
Sr. Luncheons	2,346	1,102	-	-	-	-	-
Sr. Newsletter	84	48	-	-	-	-	-
Senior Trips	144,695	78,108	-	30,286	27,600	48,040	42,000
Senior Bart/DPHC	1,165	589	27	90	660	509	330
Fundraising	456	1,069	26	-	-	-	-
Senior Miscellaneous	1,372	274	1,200	1,000	1,000	1,000	1,000
Donations	-	-	-	1,421	-	40,000	-
Sponsorship	1,200	600	800	-	-	-	-
Total Revenue	204,192	139,401	65,502	113,619	115,110	185,810	136,930
Full-Time Salaries	140,036	62,275	55,959	67,089	71,117	66,109	78,544
Part Time Benefitted Wages	53,111	30,380	29,721	31,387	42,145	42,054	45,268
Part Time Wages	50,092	38,130	508	6,324	14,251	22,383	20,141
Retirement Expense	29,894	3,832	1,829	4,070	5,953	5,040	6,523
Employee Group Insurance	33,808	20,523	21,134	21,595	22,560	22,929	25,156
Workers Compensation	7,078	2,558	1,125	1,336	1,693	1,322	1,559
Medicare FICA Expense	11,672	9,978	6,667	8,011	9,755	9,987	11,012
Total Salaries & Benefits	325,691	167,676	116,943	139,811	167,473	169,824	188,205
Uniforms/Safety Products	160	779	41	-	-	-	-
Household Supplies	143	200	-	-	200	100	200
Food	6,233	4,958	389	801	2,700	1,842	2,700
Office Supplies	880	619	98	136	200	526	300
Non Capital Equipment	42	-	-	-	-	-	-
Communications	-	200	600	550	-	50	-
Memberships & Subscriptions	245	-	-	-	-	235	-
Travel	361	78	-	-	-	-	-
Training & Conferences	167	-	-	-	-	-	-
Program Services/Supplies	4,680	5,725	2,877	6,438	2,400	7,436	3,600
Field Trips	97,917	64,738	(1,135)	21,110	19,320	41,729	29,400
Instructors & Sports Officials	24,556	24,249	35,346	39,985	36,312	41,416	40,320
Total Services & Supplies	135,384	101,546	38,215	69,020	61,132	93,335	76,520
Revenue less Expense	\$ (256,883)	\$ (129,821)	\$ (89,655)	\$ (95,212)	\$ (113,495)	\$ (77,349)	\$ (127,795)

Unit 32 - Community Outreach	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Full-Time Salaries	-	248,455	411,355	375,296	416,830	420,850	444,038
Part Time Benefitted Wages	-	11,003	67,159	99,900	135,624	111,796	117,191
Part Time Wages	-	1,979	-	-	-	2,038	21,195
Retirement Expense	-	72,097	166,163	90,259	67,761	74,375	83,867
Employee Group Insurance	-	47,261	82,383	76,103	99,361	81,805	91,003
Workers Compensation	-	1,393	3,756	2,293	2,618	2,228	2,499
Medicare FICA Expense	-	7,824	12,455	12,830	16,419	14,711	17,025
Total Salaries & Benefits	-	390,012	743,270	656,682	738,612	707,802	776,818
Uniforms/Safety Products	-	(132)	683	733	500	2,390	1,900
Food	-	1,402	-	-	4,000	3,686	3,800
Office Supplies	-	8,995	240	-	100	100	200
Medical	-	-	175	-	-	-	-
Non Capital Equipment	-	4,408	2,517	2,035	-	1,761	-
Maintenance - Equipment	-	-	119	-	-	-	-
Memberships & Subscriptions	-	539	280	705	4,488	4,524	2,196
Travel	-	2,483	-	-	-	500	1,000
Training & Conferences	-	1,745	-	-	-	1,020	900
Publications & Legal Notices	-	121	-	1,211	8,000	7,195	7,970
Program Services/Supplies	-	16,987	2,043	2,060	5,900	4,482	2,600
Professional Services	-	113,161	8,387	8,738	34,460	15,828	18,600
Licensing	-	109	-	-	-	-	-
Rent & Lease - Equipment	-	1,453	1,671	-	-	-	-
Total Services & Supplies	-	151,271	16,115	15,481	57,448	41,486	39,166
Revenue less Expense	-	(541,283)	(759,385)	(672,163)	(796,060)	(749,288)	(815,984)

Unit 31 - Recreation Administration	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid- Year Budget	FY23-24 Approved Budget
Total Revenue	-	-	-	-	-	-	-
Full-Time Salaries	-	344,518	411,753	371,176	229,804	227,956	245,158
Part Time Benefitted Wages	-	-	10,919	-	-	-	-
Part Time Wages	-	-	28,650	-	-	-	-
Retirement Expense	-	118,754	165,175	74,234	22,529	30,015	34,145
Employee Group Insurance	-	42,336	64,954	55,660	22,748	24,942	27,637
Workers Compensation	-	4,188	4,159	1,391	758	661	735
Medicare FICA Expense	-	4,951	5,950	5,352	3,332	3,292	3,555
Total Salaries & Benefits	-	514,747	691,560	507,812	279,171	286,867	311,231
Uniforms/Safety Products	-	166	-	503	-	-	-
Food	-	67	-	-	-	-	-
Office Supplies	-	393	24	25	-	-	-
Memberships & Subscriptions	-	-	-	546	-	411	-
Travel	-	1,832	-	-	-	-	-
Training & Conferences	-	700	-	457	-	-	-
Total Services & Supplies	-	3,158	24	1,531	-	1,507	-
Revenue less Expense	\$ -	\$ (517,905)	\$ (691,584)	\$ (509,343)	\$ (279,171)	\$ (288,374)	\$ (311,231)

<i>Unit 02 - Recreation Classes</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Contract Classes	430,305	62,640	39,523	165,014	172,500	257,382	206,500
RLCC - Misc. Revenue	-	170	-	-	-	-	-
Special Events	1,819	-	-	2,550	5,000	3,000	3,000
Fun in the Sun	81,075	-	-	-	-	-	-
RLCC - Classes - Instructional	2,822	-	-	-	-	-	-
Total Revenue	516,021	62,810	39,523	167,564	177,500	260,382	209,500
Full-Time Salaries	26,800	-	-	-	-	-	-
Part Time Benefitted Wages	201	-	-	-	-	-	-
Part Time Wages	34,102	2,721	-	-	-	-	-
Retirement Expense	7,365	-	-	-	-	-	-
Employee Group Insurance	5,681	-	-	-	-	-	-
Workers Compensation	2,282	66	-	-	-	-	-
Medicare FICA Expense	3,118	208	-	-	-	-	-
Total Salaries & Benefits	79,549	2,995	-	-	-	-	-
Uniforms/Safety Products	776	-	-	-	-	-	-
Food	1,964	-	-	462	-	-	-
Office Supplies	262	-	-	-	-	-	-
Non Capital Equipment	418	-	-	-	-	-	-
Travel	40	-	-	-	-	-	-
Program Services/Supplies	8,279	-	2,292	3,271	2,500	2,000	2,000
Professional Services	11,478	395	-	450	-	-	-
Field Trips & Events	503	-	-	-	-	-	-
Instructors & Sports Officials	250,040	88,291	21,251	97,527	101,400	142,667	119,410
Total Services & Supplies	273,760	88,686	23,543	101,711	103,900	144,667	121,410
Revenue less Expense	\$ 162,712	\$ (28,871)	\$ 15,980	\$ 65,853	\$ 73,600	\$ 115,716	\$ 88,090

<i>Unit 25 - Facility Use & Rentals</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Rental Transaction/Holding Fee	-	-	865	7,035	-	3,555	-
Veterans Hall Rental Fees	64,772	33,738	200	30,795	38,510	18,155	4,215
Barn Rental Fees	56,473	32,441	(3,000)	700	-	-	-
Carnegie Rental Fees	10,293	3,100	-	-	7,200	-	-
LVPAC Bothwell Lease	15,000	17,240	16,625	16,818	16,812	16,814	16,812
Ravenswood Rentals	113,540	43,915	22,185	66,704	72,230	51,225	65,930
RLCC Room Rentals	393,651	181,059	(1,114)	165,272	186,622	203,868	204,750
Insurance	46,055	28,308	2,225	26,010	17,800	27,650	24,200
Cleaning Fees	36,465	20,082	450	19,050	15,450	22,450	20,650
Robertson Park Equestrian Area	6,195	380	-	-	-	-	-
Robertson Arena Day Use	1,556	614	-	-	-	-	-
Equipment & Amenity Rentals	58,334	27,036	(47)	13,072	6,000	18,495	18,000
Security Guards	62,401	27,234	(551)	-	-	-	-
LLNL Contract	3,600	3,600	7,200	3,600	3,600	3,600	3,600
Other Permit Fees	18,127	7,240	(100)	-	-	-	-
Picnic Area Rental & Fees	3,190	-	-	-	-	-	-
Total Revenue	889,652	425,987	44,938	349,056	364,224	365,968	358,157
Full-Time Salaries	140,339	77,865	24,076	29,966	120,376	81,961	102,885
Part Time Benefitted Wages	66,500	40,496	5,246	766	22,700	19,856	22,365
Part Time Wages	76,612	27,789	30	54,729	66,173	50,548	60,927
Retirement Expense	29,810	23,565	6,599	1,701	8,131	5,533	7,068
Employee Group Insurance	45,619	25,399	5,447	8,046	30,426	26,556	36,187
Workers Compensation	18,118	3,624	96	4,097	19,367	9,068	9,884
Medicare FICA Expense	14,358	6,847	761	6,512	16,008	11,634	14,243
Total Salaries & Benefits	391,356	205,585	42,256	105,816	283,181	205,157	253,558
Uniforms/Safety Products	120	35	-	222	-	200	200
Household Supplies	260	-	109	-	-	-	-
Food	248	44	-	12	-	-	-
Office Supplies	1,152	327	187	-	300	162	150
Non Capital Equipment	12,148	227	-	-	-	-	1,000

<i>Unit 25 - Facility Use & Rentals</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Memberships & Subscriptions	200	-	-	-	-	-	-
Travel	1,123	213	-	-	-	-	-
Training & Conferences	303	-	-	-	-	-	-
Program Services/Supplies	103	90	-	-	-	-	-
Professional Services	114,188	47,710	-	2,160	5,940	6,210	5,400
Insurance	30,023	22,312	1,415	13,881	13,350	20,024	16,620
Total Services & Supplies	159,868	70,958	1,711	16,275	19,590	26,597	23,370
Revenue less Expense	\$ 338,428	\$ 149,444	\$ 971	\$ 226,964	\$ 61,453	\$ 134,214	\$ 81,229

Unit 42 - Building Operations	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Miscellaneous Revenue	-	28	-	-	-	-	-
Total Revenue	-	28	-	-	-	-	-
Full-Time Salaries	153,499	218,383	194,635	235,837	218,428	206,282	204,901
Part Time Benefitted Wages	102,062	121,500	48,113	2,283	33,204	43,615	44,730
Part Time Wages	119,300	72,540	5,565	75,018	75,168	72,604	72,840
Retirement Expense	23,628	18,604	6,504	13,142	14,434	13,226	14,083
Employee Group Insurance	73,930	78,895	58,247	58,767	112,521	69,187	85,973
Workers Compensation	45,484	43,937	21,076	32,319	35,033	36,482	38,342
Medicare FICA Expense	23,923	30,053	18,806	23,600	25,000	24,411	24,669
Total Salaries & Benefits	541,826	583,912	352,945	440,967	513,788	465,806	485,537
Uniforms/Safety Products	487	2,073	90	1,618	800	1,273	1,000
Household Supplies	50,468	38,594	10,875	29,015	36,000	33,713	37,000
Food	427	77	-	-	-	-	-
Office Supplies	308	272	17	406	300	295	300
Tools & Instruments	13	443	-	-	-	-	-
Non Capital Equipment	23,262	4,873	13	35	-	5,261	-
Communications	-	200	600	550	600	50	-
Memberships & Subscriptions	273	355	120	200	200	220	220
Travel	358	308	-	-	-	-	-
Training & Conferences	477	-	-	32	-	-	-
Program Services/Supplies	1,100	740	-	-	-	-	-
Professional Services	59,890	44,203	2,089	46,619	48,600	104,044	121,200
Total Services & Supplies	137,063	92,138	13,804	78,475	86,500	144,856	159,720
Revenue less Expense	\$ (678,889)	\$ (676,022)	\$ (366,750)	\$ (519,442)	\$ (600,288)	\$ (610,663)	\$ (645,257)

Unit 54 - Aquatics	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
MN Aquatics Lessons & Classes	47,550	-	-	44,141	207,000	94,427	120,000
MN Aquatics Admissions & Passes	10,062	-	-	1,655	4,800	6,320	5,800
MN Pool Rentals/Parties	2,673	-	-	8,532	37,400	9,990	-
Aquatics Lessons & Classes	90,530	8,700	60,727	79,421	6,000	11,620	16,500
Aquatics Admissions & Passes	212,321	146,525	97,405	160,315	131,000	225,060	216,000
RLCC Pool Rentals & Parties	73,363	41,886	88,162	134,660	122,000	14,556	5,600
Competitive Programs	79,829	35,069	35,519	(939)	-	119,806	159,000
Total Revenue	516,328	232,180	281,812	427,784	508,200	481,779	522,900
Full-Time Salaries	279,564	57,044	-	5,890	162,353	165,013	176,709
Part Time Benefitted Wages	82,822	84,590	12,119	52,191	53,436	113,217	131,464
Part Time Wages	470,402	299,476	154,067	288,199	448,272	353,857	318,845
Retirement Expense	70,394	16,553	473	2,221	15,416	17,308	20,234
Employee Group Insurance	84,588	33,216	6,722	11,431	63,294	66,472	78,612
Workers Compensation	54,806	20,747	8,258	30,929	56,466	45,240	47,117
Medicare FICA Expense	46,375	30,208	12,729	26,490	44,854	42,107	41,238
Total Salaries & Benefits	1,088,951	541,834	194,368	417,351	844,092	803,214	814,219
Uniforms/Safety Products	1,337	1,926	1,257	5,097	3,900	6,979	5,150
Household Supplies	607	74	-	-	-	562	500
Food	2,201	1,247	-	444	-	241	500
Office Supplies	4,747	560	187	390	-	1,192	500
Medical	2,562	346	478	2,960	2,500	4,609	4,350
Tools & Instruments	107	466	20	3,720	1,000	1,000	2,000
Non Capital Equipment	14,319	1,086	-	1,944	-	8,755	-
Maintenance - Structures/Grounds	62,229	78,565	34,798	56,267	42,000	69,971	73,000
Maintenance - Equipment	13,858	4,230	-	1,133	1,500	4,954	1,500
Communications	436	-	-	152	-	-	-
Memberships & Subscriptions	2,971	1,805	804	627	-	1,520	1,000
Travel	358	-	-	-	-	1,015	-
Training & Conferences	5,349	2,703	-	3,403	2,200	7,690	3,000
Program Services/Supplies	17,727	8,469	2,400	2,852	3,450	2,126	3,200
Professional Services	3,075	1,668	-	1,830	1,050	800	1,050
Licensing	-	-	-	1,300	900	1,673	1,000
Instructors & Sports Officials	1,706	-	-	-	-	-	-
Rent & Lease - Equipment	-	389	-	(389)	-	-	-
Total Services & Supplies	133,589	103,534	39,945	81,731	58,500	113,087	96,750
Revenue less Expense	\$ (706,212)	\$ (413,188)	\$ 47,500	\$ (71,298)	\$ (394,392)	\$ (434,522)	\$ (388,069)

Unit 03 - Adult Sports & Fitness	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Disc Sports	3,222	2,188	550	3,300	3,300	3,300	3,300
Adult Drop-in	10,435	11,068	-	5,194	7,800	14,141	12,700
Adult Softball	64,020	22,275	-	36,560	36,000	33,498	28,600
Contract Classes	31,284	16,172	607	6,840	7,700	15,813	16,800
Adult Soccer	16,056	8,028	-	-	-	-	-
Misc Sports Revenue	4,535	3,550	-	-	-	4,197	4,650
RLCC Gym Basketball	11,324	5,006	-	8,676	8,100	-	-
Martial Arts	-	4,271	-	-	-	-	-
Total Revenue	140,876	72,558	1,157	60,570	62,900	70,949	66,050
Full-Time Salaries	12,800	18,922	5,611	4,140	-	-	-
Part Time Benefitted Wages	4,130	-	-	-	-	-	-
Part Time Wages	21,229	20,813	3,115	9,505	13,604	13,289	16,054
Retirement Expense	1,465	1,135	247	152	-	-	-
Employee Group Insurance	2,329	2,297	1,417	1,467	-	-	-
Workers Compensation	1,372	941	163	235	248	185	234
Medicare FICA Expense	2,659	3,040	668	1,044	1,041	1,017	1,228
Total Salaries & Benefits	45,984	47,148	11,221	16,542	14,892	14,490	17,517
Uniforms/Safety Products	78	-	-	-	-	-	-
Food	98	230	-	-	-	-	-
Office Supplies	112	-	-	-	-	-	-
Medical	52	-	-	-	-	-	-
Non Capital Equipment	-	-	-	-	-	9,596	-
Maintenance - Equipment	280	-	-	-	-	-	-
Memberships & Subscriptions	2,989	1,399	-	1,200	600	1,120	1,200
Training & Conferences	270	-	-	-	-	-	-
Program Services/Supplies	6,185	6,133	-	1,045	2,000	1,931	2,000
Instructors & Sports Officials	50,362	38,781	845	17,649	21,100	18,582	16,000
Total Services & Supplies	60,426	46,543	845	19,894	23,700	31,229	19,200
Revenue less Expense	\$ 34,466	\$ (21,133)	\$ (10,909)	\$ 24,134	\$ 24,308	\$ 25,230	\$ 29,333

Unit 26 - Youth Sports & Fitness	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid-Year Budget	FY23-24 Approved Budget
Contract Classes	-	19,990	24,389	64,610	44,500	112,414	108,000
Fun in the Sun	1,812	10,669	-	-	-	-	-
Fencing	-	23,004	-	-	-	-	-
Summer Sports Camps	73,975	19,046	46,039	115,608	102,500	145,056	153,000
Volleyball	8,902	434	4,999	16,540	19,800	14,555	6,500
Kidz Love Soccer	44,871	22,693	(1,520)	-	-	9,000	-
Tennis	18,392	2,990	46,691	94,846	97,400	105,100	94,000
Misc Classes	2,740	2,064	1,967	768	-	6,146	5,400
LARPD Classes	41,141	25,971	39,599	159,610	154,800	169,772	184,000
Total Revenue	191,833	126,861	162,163	451,982	419,000	562,043	550,900
Full-Time Salaries	41,348	34,705	33,924	55,125	117,762	49,111	71,178
Part Time Benefitted Wages	19,956	-	6,937	-	-	-	-
Part Time Wages	45,947	59,729	16,136	72,091	89,472	87,344	106,172
Retirement Expense	6,599	2,083	1,871	2,188	7,066	2,318	4,271
Employee Group Insurance	1,138	4,562	5,809	19,058	49,722	14,296	18,094
Workers Compensation	3,850	2,329	992	2,149	3,772	1,983	2,589
Medicare FICA Expense	6,557	7,224	4,345	9,732	15,853	10,439	13,567
Total Salaries & Benefits	125,395	110,632	70,014	160,343	283,647	165,491	215,870
Uniforms/Safety Products	1,034	12	-	574	500	500	500
Food	136	632	-	111	400	814	700
Office Supplies	21	99	17	15	100	174	100
Medical	-	-	-	198	150	150	150
Tools & Instruments	-	15	-	-	-	-	-
Non Capital Equipment	281	-	-	-	-	-	-
Maintenance - Equipment	-	129	-	-	-	-	-
Memberships & Subscriptions	60	-	-	220	50	50	50
Travel	52	8	-	-	-	-	-
Training & Conferences	635	79	-	256	-	-	-
Program Services/Supplies	3,599	3,899	1,640	10,792	8,750	16,200	16,500
Field Trips/Events	1,130	764	-	580	1,000	1,000	1,000
Instructors & Sports Officials	45,830	78,941	42,282	104,624	87,000	131,297	107,300
Total Services & Supplies	52,778	84,578	43,938	117,995	97,950	150,184	126,300
Revenue less Expense	\$ 13,660	\$ (68,349)	\$ 48,211	\$ 173,643	\$ 37,403	\$ 246,367	\$ 208,730

Unit 27 - Field & Gym Rentals	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Original Budget	FY22-23 Mid- Year Budget	FY23-24 Approved Budget
Advertising Revenue	22,000	22,000	-	-	-	-	-
Picnic Area Rental & Fees	-	3,775	3,075	15,435	10,100	19,125	18,550
Field Rentals	136,628	97,905	65,798	117,312	124,000	128,285	133,800
Equipment Rentals & Misc.	4,800	3,438	1,920	8,465	6,700	9,610	8,400
Synthetic Field Rentals	169,250	146,647	133,991	231,970	205,000	234,059	235,000
Storage Shed Rental	11,800	11,850	10,450	12,609	13,500	13,500	13,150
Field Lighting	51,584	43,040	34,793	52,413	54,500	51,125	50,250
Snack Shack	20,020	12,886	-	-	-	-	-
RLCC Gym Rental - Sports	82,455	48,007	15,550	69,894	71,800	99,432	95,500
Total Revenue	498,537	389,548	265,577	508,098	485,600	555,136	554,650
Full-Time Salaries	105,420	126,874	76,507	125,513	140,692	161,471	210,223
Part Time Benefitted Wages	14,713	-	7,648	21,220	-	22,754	40,700
Part Time Wages	59,643	43,336	20,001	30,919	64,031	48,337	47,771
Retirement Expense	16,682	6,499	2,872	3,791	8,442	8,573	14,241
Employee Group Insurance	10,495	19,031	14,522	31,163	32,346	47,847	71,418
Workers Compensation	6,462	3,861	1,926	2,666	3,406	5,034	10,166
Medicare FICA Expense	9,240	12,897	7,978	11,947	15,661	17,772	22,850
Total Salaries & Benefits	222,655	212,498	131,454	227,218	264,579	311,788	417,370
Agricultural	4,024	3,548	671	4,066	5,000	1,204	5,000
Uniforms/Safety Products	1,002	602	150	433	500	500	500
Household Supplies	472	109	-	40	-	255	-
Food	9,033	5,910	-	-	-	361	200
Office Supplies	622	506	65	-	250	401	250
Medical	-	-	-	-	-	547	300
Tools & Instruments	1,058	211	56	726	500	889	900
Non Capital Equipment	1,174	-	-	-	-	-	-
Maintenance - Structures/Grounds	1,509	5,136	-	542	1,000	1,482	1,000
Maintenance - Equipment	2,219	17,199	109	1,649	5,000	1,685	5,000
Memberships & Subscriptions	90	680	-	100	-	-	-
Travel	86	438	-	-	-	-	-
Training & Conferences	728	203	-	64	-	-	-
Program Services/Supplies	95	-	-	30	-	-	-
Professional Services	6,300	4,480	-	1,910	4,000	2,800	-
Rent & Lease - Equipment	9,355	10,728	4,734	11,220	12,800	14,015	14,015
Total Services & Supplies	37,767	49,750	5,785	21,324	29,050	26,076	27,165
Revenue less Expense	\$ 238,115	\$ 127,300	\$ 128,339	\$ 259,556	\$ 191,971	\$ 217,271	\$ 110,114