

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results For the Month of September, 2024

	FY22-23	FY23-24	FY24-25		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$490,434	\$569,785	\$596,387	\$534,872	\$61,515	12%
From Operations	542,595	578,278	641,914	645,149	(3,235)	(1%)
Total Revenue	\$1,033,030	\$1,148,063	\$1,238,302	\$1,180,021	\$58,281	5%
Salary and Benefits	924,101	1,558,010	1,121,098	1,143,353	22,255	2%
Services and Supplies	717,305	744,715	780,405	853,607	73,202	9%
Operating Capital	0	45,838	0	0	0	-
Sub-total, Expenses	\$1,641,406	\$2,348,563	\$1,901,504	\$1,996,960	\$95,456	5%
Net Operating Results	(\$608,376)	(\$1,200,500)	(\$663,202)	(\$816,939)	\$153,737	19%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results Year-to-Date September, 2024

	FY22-23	FY23-24	FY24-25		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$554,594	\$637,938	\$614,916	\$603,872	\$11,044	2%
From Operations	2,083,319	2,258,949	2,658,584	2,504,074	154,510	6%
Total Revenue	\$2,637,913	\$2,896,888	\$3,273,500	\$3,107,946	\$165,554	5%
Salary and Benefits	\$2,797,923	\$3,630,430	\$3,925,071	\$3,975,700	50,629	1%
Services and Supplies	\$2,086,260	\$2,399,813	\$2,734,543	\$2,480,477	(254,067)	(10%)
Operating Capital	\$26,870	\$45,838	\$0	\$68,000	68,000	100%
Sub-total, Expenses	\$4,911,053	\$6,076,081	\$6,659,615	\$6,524,177	(\$135,438)	(2%)
Net Operating Results	(\$2,273,140)	(\$3,179,193)	(\$3,386,114)	(\$3,416,231)	\$30,116	1%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Expenses by Type View by Unit: ACTUAL Results Year-to-Date September, 2024

	FY22-23	FY23-24	FY24-25		Variance	
	Actual	Actual	Actual	Budget	\$	%
Salaries and Benefits						
Salaries - Full-time	\$1,380,852	\$1,887,421	\$2,033,977	\$2,000,859	(\$33,118)	(2%)
Salaries - Part-time Benefited	\$212,009	\$242,691	\$177,085	\$237,738	\$60,653	26%
Salaries - Part-time	\$509,598	\$594,167	\$715,561	\$683,632	(\$31,929)	(5%)
Stipends - Board	\$7,600	\$7,800	\$7,800	\$9,000	\$1,200	13%
Retirement	\$143,041	\$172,852	\$166,804	\$181,190	\$14,385	8%
Employee Group Insurance	\$350,444	\$468,015	\$546,649	\$552,189	\$5,540	1%
Workers' Compensation	\$81,125	\$110,042	\$109,991	\$140,478	\$30,487	22%
Medicare/FICA Payroll Tax	\$113,253	\$147,441	\$167,205	\$170,614	\$3,410	2%
Total Salaries and Benefits	\$2,797,923	\$3,630,430	\$3,925,071	\$3,975,700	\$50,629	1%
<i>% of total</i>	<i>57%</i>	<i>60%</i>	<i>59%</i>	<i>61%</i>		
Services and Supplies						
Maintenance-Structures&Grounds	\$255,132	\$345,577	\$333,920	\$207,360	(\$126,560)	(61%)
Maintenance - Equipment	\$56,583	\$67,388	\$116,632	\$104,572	(\$12,060)	(12%)
Utilities - Water/Sewer	\$691,143	\$775,472	\$822,513	\$798,350	(\$24,163)	(3%)
Utilities - Gas/Electric/Other	\$138,600	\$141,905	\$131,501	\$178,093	\$46,592	26%
Communications	\$33,417	\$38,019	\$46,532	\$41,178	(\$5,354)	(13%)
Memberships & Subscriptions	\$5,958	\$7,721	\$10,326	\$13,793	\$3,467	25%
Travel	\$1,471	\$9,481	\$32,514	\$41,880	\$9,366	22%
Training & Conferences	\$6,004	\$12,077	\$16,051	\$9,910	(\$6,141)	(62%)
Publications & Legal Notices	\$1,068	\$0	\$337	\$0	(\$337)	-
Legal	\$24,000	\$31,410	\$60,133	\$36,000	(\$24,133)	(67%)
Program Services/Supplies	\$17,831	\$29,919	\$34,176	\$38,425	\$4,249	11%
Professional Services	\$143,520	\$221,099	\$214,577	\$200,667	(\$13,910)	(7%)
Licensing	\$2,879	\$1,280	\$3,234	\$1,500	(\$1,734)	(116%)
Field Trips/Events	\$14,687	\$20,941	\$22,679	\$21,000	(\$1,679)	(8%)
Instructors & Sports Officials	\$152,144	\$161,593	\$220,379	\$154,500	(\$65,879)	(43%)
Insurance	\$161,277	\$198,124	\$226,220	\$225,304	(\$916)	(0%)
Rents/Leases - Equipment	\$49,368	\$18,537	\$28,378	\$8,100	(\$20,278)	(250%)
Rents/Leases-Structure&Grounds	\$36,826	\$38,072	\$42,162	\$39,762	(\$2,400)	(6%)
Rent & Lease - Vehicle	\$37,840	\$37,840	\$100,976	\$90,870	(\$10,106)	(11%)
Agricultural Supplies	\$33,237	\$14,531	\$13,528	\$39,900	\$26,372	66%
Uniforms/Safety Products	\$4,769	\$9,434	\$10,440	\$13,650	\$3,210	24%
Household Supplies	\$21,774	\$16,428	\$23,284	\$20,450	(\$2,834)	(14%)
Food	\$20,650	\$24,019	\$24,915	\$25,435	\$520	2%
Office Supplies	\$9,821	\$10,226	\$7,751	\$7,985	\$234	3%
Medical	\$2,306	\$3,768	\$4,905	\$4,150	(\$755)	(18%)
Tools & Instruments	\$8,645	\$8,734	\$14,345	\$8,240	(\$6,105)	(74%)
Non Capital Equipment	\$24,680	\$25,859	\$38,811	\$20,100	(\$18,711)	(93%)
Miscellaneous-Refunds Expense	\$148	\$17	\$70	\$0	(\$70)	-
Finance Charges/Active CC Fees	\$17,485	\$19,007	\$22,053	\$18,765	(\$3,288)	(18%)
Recreation Software Transaction Fees	\$9,080	\$8,480	\$9,545	\$8,300	(\$1,245)	(15%)
Pension Debt Service Interest	\$64,510	\$63,447	\$62,249	\$62,830	\$581	1%
P G & E debt service	\$39,408	\$39,408	\$39,408	\$39,408	\$0	0%
Total Services and Supplies	\$2,086,260	\$2,399,813	\$2,734,543	\$2,480,477	(\$254,067)	(10%)
Operating Capital	26,870	45,838	0	68,000	68,000	100%
Total Operating Expenses	\$4,911,053	\$6,076,081	\$6,659,615	\$6,524,177	(\$135,438)	(2%)