



Livermore Area Recreation and Park District 5/29/24 Board of Directors Meeting

*FINAL OPERATING AND CAPITAL IMPROVEMENT PROGRAM (CIP)
BUDGET PROPOSAL FOR FY2024-25*

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FY24-25 Operating Budget Highlights

Overall View: The District's operating budget for FY24-25 will result in a positive net contribution of \$136,893. There are several factors contributing to this result, as outlined below.

Revenue

1. Total revenue for FY24-25 is expected to reach \$24,775,306, an increase of \$858k, or 4%, over the FY23-24 Final Budget.
2. Tax revenues include a 4.25% increase for general Property Taxes, as well as a 2% increase to the 97-1 Special Tax.
3. Operating revenue is budgeted at \$8,671,778, which is 3% higher than the FY23-24 Final Budget.

Salaries and Benefits

1. For the first time ever, the District is facing a fiscal year in which there will be 27 pay dates, as opposed to the usual 26 biweekly pay dates. This occurs roughly every 11 years and will result in an estimated \$460k of additional salary expense for FY24-25.
2. The FY24-25 budget includes a 3% COLA (estimated at \$358k), as well as step increases for employees who are eligible.
3. A significant increase of 15% is anticipated for medical benefits effective February of 2025. At this time, the District plans to continue its maximum medical contribution of 75% of the premium for the family coverage with Kaiser.

Services and Supplies

1. As there will be a Board of Directors election in FY24-25, the budget includes \$200k for election expenses.
2. General liability insurance rates are expected to grow by 15%, resulting in an increase of roughly \$160k for FY24-25, as compared to FY23-24.
3. Water expenses are budgeted to increase by 2%, with usage in FY24-25 expected to remain status quo. With the recent significant increases from PG&E, electricity/gas expense is budgeted to grow by 13% from FY23-24 to FY24-25.

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Summary View: FY24-25 Preliminary Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	Actual	Final Budget	Preliminary Budget	\$	%
Revenue									
Taxes	\$12,109,084	\$12,887,481	\$13,242,722	\$13,855,920	\$15,053,652	\$15,492,488	\$16,103,528	\$611,040	4%
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	\$0	-
From Operations	\$10,459,970	\$7,285,085	\$4,214,530	\$6,645,867	7,918,709	8,424,374	8,671,778	\$247,404	3%
Total Revenue	\$22,569,054	\$20,172,566	\$17,457,252	\$21,725,247	\$22,972,362	\$23,916,862	\$24,775,306	\$858,444	4%
Salary and Benefits	\$14,733,868	\$14,947,217	\$11,848,622	\$11,859,789	\$12,810,611	\$14,003,623	\$15,529,749	\$1,526,126	11%
Services and Supplies	\$6,210,830	\$6,420,868	\$5,300,010	\$7,047,121	\$8,225,880	\$8,737,975	\$9,040,664	\$302,689	3%
Operating Capital	\$318,780	\$39,128	\$8,795	\$20,328	\$356,868	\$130,533	\$68,000	(\$62,533)	(48%)
Sub-total, Expenses	\$21,263,478	\$21,407,213	\$17,157,426	\$18,927,238	\$21,393,360	\$22,872,131	\$24,638,413	\$1,766,282	8%
Net Operating Results	\$1,305,576	(\$1,234,647)	\$299,826	\$2,798,009	\$1,579,002	\$1,044,731	\$136,893	(\$907,838)	(87%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Revenue View: FY24-25 Preliminary Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	Actual	Budget	Budget	\$	%
Tax Revenue									
Property Taxes	\$10,023,720	\$10,730,942	\$11,177,134	\$11,749,041	\$12,844,498	\$13,322,000	\$13,873,000	\$551,000	4%
Parcel Taxes	\$1,548,789	\$1,585,718	\$1,616,370	\$1,628,047	\$1,675,336	\$1,702,000	\$1,736,040	\$34,040	2%
Other Taxes	\$536,575	\$570,820	\$449,218	\$478,832	\$533,819	\$468,488	\$494,488	\$26,000	6%
Total Tax Revenues	\$12,109,084	\$12,887,481	\$13,242,722	\$13,855,920	\$15,053,652	\$15,492,488	\$16,103,528	\$611,040	4%
<i>% of total</i>	<i>54%</i>	<i>64%</i>	<i>76%</i>	<i>64%</i>	<i>66%</i>	<i>65%</i>	<i>65%</i>		
Other Funding Sources									
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	\$0	-
Total CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$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>	<i>0%</i>		
Earned Income									
Interest Income	\$0	\$0	\$42,659	\$45,532	\$254,644	\$391,032	\$433,854	\$42,822	11%
Other Business Services	\$13,196	\$9,037	\$2,713	\$6,736	\$15,656	\$0	\$16,000	\$16,000	-
Customer Services	\$37,484	\$27,127	\$10,795	\$14,705	\$19,278	\$15,500	\$20,100	\$4,600	30%
Concessions	\$56,067	\$30,971	\$0	\$12,255	\$30,520	\$38,527	\$43,723	\$5,196	13%
Business Services	\$106,747	\$67,135	\$56,167	\$79,228	\$320,098	\$445,059	\$513,677	\$68,618	15%
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>1%</i>	<i>2%</i>	<i>2%</i>		
Extended Student Svcs (ESS)	\$5,141,361	\$4,015,338	\$2,370,782	\$3,140,191	\$3,305,495	\$3,609,554	\$4,050,040	\$440,486	12%
Preschool	\$445,514	\$314,639	\$41,998	\$153,030	\$327,577	\$323,459	\$297,900	(\$25,559)	(8%)
ASES Program	\$136,128	\$148,586	\$0	\$134,035	\$488,071	\$20,960	\$0	(\$20,960)	(100%)
Middle School Program	\$623,033	\$487,603	(\$295)	\$28,238	\$0	\$0	\$0	\$0	-
Youth Services	\$6,346,036	\$4,966,166	\$2,412,485	\$3,455,494	\$4,121,143	\$3,953,973	\$4,347,940	\$393,967	10%
Camp Shelly	\$75,411	\$20,224	\$4,399	\$76,126	\$73,467	\$12,000	\$65,000	\$53,000	442%
Open Space	\$541,373	\$414,549	\$527,482	\$596,659	\$614,666	\$604,525	\$609,775	\$5,250	1%
Open Space	\$616,784	\$434,773	\$531,881	\$672,785	\$688,133	\$616,525	\$674,775	\$58,250	9%
Recreation Classes	\$516,021	\$62,811	\$39,523	\$167,564	\$268,224	\$251,301	\$257,000	\$5,699	2%
Senior Svcs and Volunteers	\$204,192	\$139,400	\$65,502	\$113,619	\$210,129	\$189,284	\$204,900	\$15,616	8%
Facility Use & Rentals	\$889,652	\$425,985	\$44,938	\$349,056	\$339,786	\$368,724	\$375,439	\$6,715	2%
Facilities/Seniors	\$1,609,865	\$628,196	\$149,963	\$630,239	\$818,138	\$809,309	\$837,339	\$28,030	3%
Aquatics	\$516,328	\$262,456	\$281,812	\$427,784	\$483,416	\$571,593	\$632,250	\$60,657	11%
Adult Sports and Fitness	\$140,876	\$72,557	\$1,157	\$60,570	\$78,008	\$71,398	\$82,460	\$11,062	15%
Youth Sports and Fitness	\$191,833	\$126,859	\$162,163	\$451,982	\$576,869	\$678,432	\$753,150	\$74,718	11%
Field and Gym Rentals	\$498,537	\$389,543	\$265,577	\$508,098	\$569,428	\$600,104	\$628,475	\$28,371	5%
Recreation	\$831,246	\$588,959	\$428,897	\$1,020,650	\$1,224,305	\$1,349,934	\$1,464,085	\$114,151	8%
Community Outreach	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000	\$6,000	-
Community Services Total	\$9,920,259	\$6,880,550	\$3,805,038	\$6,206,952	\$7,335,134	\$7,301,334	\$7,962,389	\$661,055	9%
<i>% of total</i>	<i>44%</i>	<i>34%</i>	<i>22%</i>	<i>30%</i>	<i>32%</i>	<i>31%</i>	<i>32%</i>		
Facility Maintenance	\$0	\$0	\$0	\$0	\$63,699	\$0	\$0	\$0	-
Park Operations	\$432,964	\$337,400	\$353,323	\$359,687	\$199,779	\$677,981	\$195,712	(\$482,269)	(71%)
Parks and Facilities Maintenance	\$432,964	\$337,400	\$353,323	\$359,687	\$263,477	\$677,981	\$195,712	(\$482,269)	(71%)
<i>% of total</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>1%</i>	<i>3%</i>	<i>1%</i>		
Total Earned Income	\$10,459,970	\$7,285,085	\$4,214,528	\$6,645,867	\$7,918,709	\$8,424,374	\$8,671,778	\$247,404	3%
<i>% of total</i>	<i>46%</i>	<i>36%</i>	<i>24%</i>	<i>32%</i>	<i>34%</i>	<i>35%</i>	<i>35%</i>		
TOTAL General Fund Revenue	\$22,569,054	\$20,172,565	\$17,457,250	\$20,501,786	\$22,972,362	\$23,916,862	\$24,775,306	\$858,444	3%

Salary and Benefit Assumptions - FY24-25

Salaries

3% COLA 7/1/2024
 STEPS Varies

ACERA

Tier	Sept 23-Aug24	Sept24+
1	10.97%	10.97%
3	17.15%	16.49%
4	9.30%	9.06%

Workers Compensation

Tier		FY24-25 % of Sal	FY 25-26 % of Sal	Growth Rate
7720	Park Rangers	3.98%	4.18%	5%
8810	Clerical	0.32%	0.34%	5%
9410	Recreation	1.53%	1.61%	5%
9420	Manual	12.48%	13.10%	5%

457 Plan for Benefitted, non-Pensioned Staff

FY23-24 % of Sal	FY24-25 % of Sal	
2%	2%	Contribution for Full time Regular Staff
4%	4%	Maximum Match for all benefitted people
4%	4%	Part-Time Benefitted
6%	6%	Regular

Health, Dental, and Other Benefits Increase Estimates

Feb 2025 Increase	
UHC	15%
Kaiser	15%
Delta Dental	5%
Other	5%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Salaries and Benefits View by Unit: FY24-25 Preliminary Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	Actual	Budget	Budget	\$	%
Administration	\$1,680,884	\$2,330,721	\$2,209,588	\$1,690,824	\$1,833,481	\$2,035,108	\$2,236,161	\$201,053	10%
Marketing and Public Info	\$119,961	\$218,803	\$71,492	\$0	\$0	\$0	\$0	0	-
Technology and Communications	\$101,923	\$94,861	\$25,315	\$0	\$0	\$0	\$0	0	-
Customer and Business Services	\$459,893	\$307,731	\$149,831	\$160,948	\$246,526	\$267,670	\$242,424	(25,246)	(9%)
Concessions	\$459,893	\$13,494	\$0	\$2,213	\$12,692	\$15,087	\$10,827	(4,260)	(28%)
Administration	\$2,822,554	\$2,965,610	\$2,456,225	\$1,853,985	\$2,092,699	\$2,317,865	\$2,489,412	\$171,547	7%
Extended Student Svcs (ESS)	\$4,204,973	\$4,144,190	\$3,230,401	\$3,192,780	\$2,727,210	\$3,047,230	\$3,406,036	358,806	12%
Preschool	\$422,919	\$327,410	\$50,598	\$133,468	\$224,133	\$232,484	\$227,299	(5,185)	(2%)
ASES Program	\$135,736	\$153,006	\$3,676	\$132,274	\$484,939	\$14,955	\$0	(14,955)	(100%)
Middle School Program	\$503,832	\$509,465	\$49,587	\$0	\$0	\$0	\$0	0	-
Youth Services	\$5,267,460	\$5,134,071	\$3,334,262	\$3,458,522	\$3,436,282	\$3,294,669	\$3,633,336	338,667	10%
Camp Shelly	\$28,289	\$43,925	\$4,482	\$20,597	\$3,320	\$4,144	\$26,766	\$22,622	546%
Open Space	\$1,149,578	\$944,022	\$904,156	\$989,421	\$1,085,079	\$1,202,744	\$1,409,402	206,658	17%
Open Space	\$1,177,867	\$987,947	\$908,638	\$1,010,018	\$1,088,398	\$1,206,888	\$1,436,168	229,280	19%
Recreation Classes	\$79,549	\$2,996	\$0	\$0	\$3,208	\$3,602	\$0	(3,602)	(100%)
Senior Svcs and Volunteers	\$325,691	\$167,677	\$116,943	\$139,811	\$168,265	\$190,189	\$190,413	224	0%
Facility Use & Rentals	\$391,356	\$205,585	\$42,256	\$105,816	\$182,279	\$228,762	\$225,315	(3,447)	(2%)
Facilities/Seniors	\$796,596	\$376,258	\$159,198	\$245,628	\$353,752	\$422,553	\$415,728	(6,825)	(2%)
Building Operations	\$541,826	\$583,914	\$352,945	\$440,967	\$466,574	\$439,769	\$451,728	11,959	3%
Facilities/Seniors and Building Ops	\$1,338,422	\$960,171	\$512,144	\$686,595	\$820,326	\$862,322	\$867,455	5,133	1%
Aquatics	\$1,088,951	\$541,834	\$194,368	\$417,351	\$777,794	\$885,492	\$1,014,203	128,711	15%
Adult Sports and Fitness	\$45,984	\$47,147	\$11,221	\$16,542	\$11,718	\$14,992	\$16,976	1,984	13%
Youth Sports and Fitness	\$125,395	\$110,632	\$70,014	\$160,343	\$178,064	\$218,155	\$392,805	174,650	80%
Field and Gym Rentals	\$222,655	\$212,499	\$131,454	\$205,998	\$299,749	\$436,497	\$489,907	53,410	12%
Recreation	\$394,034	\$370,279	\$212,688	\$382,883	\$489,531	\$669,644	\$899,688	230,044	34%
Subtotal: Programming*	\$8,724,908	\$7,410,388	\$4,809,154	\$5,514,403	\$6,145,757	\$6,479,246	\$7,399,123	919,877	14%
Community Outreach	\$0	\$171,210	\$671,778	\$656,682	\$704,338	\$775,575	\$570,749	(204,826)	(26%)
Recreation Administration	\$0	\$514,747	\$651,991	\$507,812	\$286,909	\$309,785	\$335,871	26,086	8%
Community Services Total	\$9,266,734	\$8,680,259	\$6,485,868	\$7,119,864	\$7,603,578	\$8,004,375	\$8,757,471	753,096	9%
Building Maintenance	\$542,858	\$945,645	\$896,043	\$900,451	921,516	971,890	1,053,718	81,828	8%
Park Operations	\$2,526,436	\$2,355,704	\$2,010,485	\$1,985,489	2,192,818	2,709,493	3,229,147	519,654	19%
Parks and Facilities Maintenance	\$3,069,294	\$3,301,349	\$2,906,528	\$2,885,940	\$3,114,334	\$3,681,383	\$4,282,865	\$601,482	16%
TOTAL Salaries and Benefits Expense	\$15,158,582	\$14,947,217	\$11,848,622	\$11,859,789	\$12,810,611	\$14,003,623	\$15,529,749	\$1,526,126	11%

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

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Services and Supplies View by Unit: FY24-25 Preliminary Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	Variance	
	Actual	Actual	Actual	Actual	Actual	Budget	Budget	\$	%
Administration	\$926,128	\$1,299,863	\$1,608,403	\$2,036,511	\$2,346,918	\$2,397,908	\$2,672,383	\$274,475	11%
Marketing and Public Info	\$142,140	\$148,241	\$13,393	\$4,557	\$0	\$0	\$0	\$0	-
Technology and Communications	\$250,139	\$410,910	\$445,567	\$517,119	\$633,212	\$599,467	\$491,954	(\$107,513)	(18%)
Customer and Business Services	\$201,372	\$140,661	\$98,895	\$158,757	\$137,375	\$143,877	\$145,381	\$1,504	1%
Concessions	\$21,001	\$9,135	\$0	\$18,651	\$15,360	\$16,831	\$17,715	\$884	5%
Administration	\$1,540,780	\$2,008,810	\$2,166,258	\$2,735,596	\$3,132,864	\$3,158,083	\$3,327,433	\$169,350	5%
<i>% of total</i>	<i>25%</i>	<i>31%</i>	<i>41%</i>	<i>39%</i>	<i>38%</i>	<i>36%</i>	<i>37%</i>		
Extended Student Svcs (ESS)	\$332,483	\$323,798	\$167,627	\$187,927	\$150,517	\$165,849	\$180,013	\$14,164	9%
Preschool	\$26,856	\$10,307	\$140	\$6,837	\$8,341	\$7,409	\$8,300	\$891	12%
ASES Program	\$0	\$0	\$0	\$1,762	\$3,285	\$5,601	\$0	(\$5,601)	(100%)
Middle School Program	\$27,304	\$23,516	\$1,488	\$1,404	\$0	\$0	\$0	\$0	-
Youth Services	\$386,643	\$357,622	\$169,254	\$197,930	\$162,144	\$178,859	\$188,313	\$9,454	5%
Camp Shelly	\$11,963	\$19,411	\$7,947	\$14,518	\$14,171	\$14,731	\$13,400	(\$1,331)	(9%)
Open Space	\$91,357	\$83,135	\$90,907	\$80,804	\$83,748	\$77,761	\$83,340	\$5,579	7%
Open Space	\$103,320	\$102,546	\$98,854	\$95,323	\$97,919	\$92,492	\$96,740	\$4,248	5%
Recreation Classes	\$273,760	\$88,685	\$23,543	\$101,711	\$164,461	\$149,275	\$159,100	\$9,825	7%
Senior Svcs and Volunteers	\$135,384	\$101,544	\$38,215	\$69,020	\$128,694	\$121,479	\$135,700	\$14,221	12%
Facility Use & Rentals	\$159,868	\$70,959	\$1,711	\$16,275	\$22,875	\$25,614	\$23,466	(\$2,148)	(8%)
Facilities/Seniors	\$569,012	\$261,188	\$63,469	\$187,006	\$316,030	\$296,368	\$318,266	\$21,898	7%
Building Operations	\$137,063	\$92,135	\$13,804	\$78,475	\$142,779	\$236,221	\$14,720	(\$221,501)	(94%)
Facilities/Seniors and Building Ops	\$706,075	\$353,323	\$77,273	\$265,481	\$458,809	\$532,589	\$332,986	(\$199,603)	(37%)
Aquatics	\$133,589	\$103,536	\$39,945	\$81,731	\$113,984	\$121,239	\$23,000	(\$98,239)	(81%)
Adult Sports and Fitness	\$60,426	\$46,543	\$845	\$19,894	\$36,900	\$21,476	\$22,700	\$1,224	6%
Youth Sports and Fitness	\$52,778	\$84,575	\$43,938	\$117,995	\$159,590	\$170,171	\$202,700	\$32,529	19%
Field and Gym Rentals	\$37,767	\$49,747	\$5,785	\$21,324	\$35,426	\$34,088	\$45,125	\$11,037	32%
Recreation	\$150,971	\$180,865	\$50,568	\$159,213	\$231,916	\$225,735	\$270,525	\$44,790	20%
Subtotal: Programming*	\$1,343,535	\$1,005,756	\$422,091	\$721,202	\$921,993	\$914,693	\$896,844	(\$17,849)	(2%)
Community Outreach	\$0	\$3,031	\$2,722	\$15,481	\$37,364	\$45,297	\$62,679	\$17,382	38%
Recreation Administration	\$0	\$3,159	\$24	\$1,531	\$2,749	\$1,586	\$0	(\$1,586)	(100%)
Community Services	\$1,480,598	\$1,104,081	\$438,641	\$816,689	\$1,104,885	\$1,197,797	\$974,243	(\$223,554)	(19%)
<i>% of total</i>	<i>24%</i>	<i>17%</i>	<i>8%</i>	<i>12%</i>	<i>13%</i>	<i>14%</i>	<i>11%</i>		
Building Maintenance	\$784,618	\$665,429	\$502,651	\$695,408	\$824,995	\$1,041,513	\$1,336,588	\$295,075	28%
Park Operations	\$2,404,834	\$2,609,198	\$2,192,459	\$2,799,428	\$3,163,136	\$3,340,582	\$3,402,400	\$61,818	2%
Parks and Facilities Maintenance	\$3,189,452	\$3,274,627	\$2,695,111	\$3,494,836	\$3,988,132	\$4,382,095	\$4,738,988	\$356,893	8%
<i>% of total</i>	<i>51%</i>	<i>51%</i>	<i>51%</i>	<i>50%</i>	<i>48%</i>	<i>50%</i>	<i>52%</i>		
Sub-total, Services & Supplies Expense	\$6,210,830	\$6,387,519	\$5,300,010	\$7,047,121	\$8,225,880	\$8,737,975	\$9,040,664	\$302,689	3%
Operating Capital	\$318,780	\$39,128	\$8,795	\$20,328	\$356,868	\$130,533	\$68,000	(\$62,533)	(48%)
TOTAL Operating Expense	\$6,529,610	\$6,426,647	\$5,308,805	\$7,067,449	\$8,582,748	\$8,868,508	\$9,108,664	\$240,156	3%

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

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Expenses by Type View by Unit: FY24-25 Preliminary Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	Actual	Budget	Budget	\$	%
Salaries and Benefits									
Salaries - Full-time	\$5,746,727	\$7,074,272	\$6,077,388	\$6,365,325	\$6,731,971	\$7,402,007	\$8,057,599	\$655,592	9%
Salaries - Part-time Benefited	\$2,346,671	\$1,496,691	\$990,908	\$750,565	\$1,044,056	\$917,402	\$961,332	\$43,930	5%
Salaries - Part-time	\$2,561,659	\$1,749,256	\$629,067	\$1,536,199	\$1,765,212	\$2,013,997	\$2,212,986	\$198,989	10%
Stipends - Board	\$23,500	\$28,950	\$31,400	\$30,400	\$30,500	\$36,000	\$36,000	\$0	0%
Retirement	\$1,265,065	\$1,683,358	\$1,524,108	\$844,697	\$638,799	\$721,319	\$722,551	\$1,232	0%
Employee Group Insurance	\$1,706,047	\$1,898,746	\$1,584,006	\$1,577,179	\$1,782,708	\$1,917,368	\$2,358,553	\$441,185	23%
Workers' Compensation	\$560,344	\$399,917	\$251,742	\$321,374	\$323,010	\$429,473	\$532,773	\$103,300	24%
Medicare/FICA Payroll Tax	\$523,855	\$503,779	\$355,012	\$434,049	\$494,356	\$566,058	\$647,955	\$81,897	14%
Total Salaries and Benefits	\$14,733,868	\$14,947,217	\$11,848,622	\$11,859,789	\$12,810,611	\$14,003,624	\$15,529,749	\$1,526,125	11%
<i>% of total</i>	<i>69%</i>	<i>70%</i>	<i>69%</i>	<i>63%</i>	<i>60%</i>	<i>61%</i>	<i>63%</i>		
Services and Supplies									
Maintenance-Structures&Grounds	\$1,056,806	\$892,252	\$547,537	\$747,927	\$967,067	\$1,009,545	\$865,452	(\$144,093)	(14%)
Maintenance - Equipment	\$115,395	\$188,651	\$186,429	\$184,492	\$247,084	\$286,771	\$319,664	\$32,893	11%
Utilities - Water/Sewer	\$1,241,002	\$1,308,527	\$1,431,310	\$1,663,320	\$1,534,604	\$1,831,820	\$1,866,400	\$34,580	2%
Utilities - Gas/Electric/Other	\$451,606	\$370,599	\$314,273	\$483,946	\$584,232	\$673,028	\$759,528	\$86,500	13%
Communications	\$132,213	\$144,891	\$139,027	\$153,634	\$164,980	\$167,261	\$178,111	\$10,850	6%
Memberships & Subscriptions	\$31,464	\$33,774	\$27,188	\$29,293	\$28,209	\$40,502	\$37,524	(\$2,978)	(7%)
Travel	\$131,292	\$96,958	\$77,316	\$108,625	\$128,277	\$148,547	\$161,820	\$13,273	9%
Training & Conferences	\$46,378	\$13,463	\$3,366	\$13,261	\$36,765	\$49,997	\$41,160	(\$8,837)	(18%)
Publications & Legal Notices	\$4,485	\$3,179	\$2,106	\$3,446	\$2,314	\$11,520	\$6,345	(\$5,175)	(45%)
Legal	\$136,330	\$132,000	\$120,000	\$61,000	\$102,987	\$120,000	\$144,000	\$24,000	20%
Program Services/Supplies	\$130,309	\$125,077	\$249,102	\$64,496	\$302,917	\$126,789	\$335,375	\$208,586	165%
Professional Services	\$909,105	\$1,396,301	\$850,170	\$650,132	\$1,012,397	\$1,023,772	\$775,799	(\$247,973)	(24%)
Licensing	\$25,233	\$19,947	\$14,304	\$20,313	\$21,751	\$21,069	\$27,050	\$5,981	28%
Field Trips/Events	\$134,397	\$89,288	(\$965)	\$24,957	\$76,385	\$61,251	\$76,500	\$15,249	25%
Instructors & Sports Officials	\$372,494	\$230,262	\$99,723	\$259,785	\$374,389	\$370,672	\$405,600	\$34,928	9%
Insurance	\$303,275	\$403,470	\$546,180	\$549,317	\$643,669	\$744,323	\$905,516	\$161,193	22%
Rents/Leases - Equipment	\$105,419	\$105,333	\$108,136	\$108,414	\$100,584	\$63,460	\$41,100	(\$22,360)	(35%)
Rents/Leases-Structure&Grounds	\$141,603	\$205,033	\$174,616	\$171,659	\$196,543	\$174,468	\$174,048	(\$420)	(0%)
Rent & Lease - Vehicle	\$0	\$146,046	\$17,373	\$151,364	\$151,377	\$296,248	\$345,936	\$49,688	17%
Agricultural Supplies	\$90,659	\$33,479	\$34,733	\$77,449	\$94,753	\$90,034	\$103,700	\$13,666	15%
Uniforms/Safety Products	\$30,048	\$31,400	\$21,270	\$29,281	\$41,707	\$45,080	\$52,050	\$6,970	15%
Household Supplies	\$117,836	\$104,132	\$39,400	\$68,612	\$79,593	\$76,941	\$82,500	\$5,559	7%
Food	\$140,532	\$94,169	\$18,225	\$47,390	\$69,380	\$77,914	\$85,535	\$7,621	10%
Office Supplies	\$71,702	\$57,353	\$19,845	\$23,237	\$35,117	\$33,127	\$32,790	(\$337)	(1%)
Medical	\$21,627	\$12,253	\$7,722	\$12,562	\$13,361	\$18,517	\$21,150	\$2,633	14%
Tools & Instruments	\$32,867	\$21,227	\$16,519	\$22,457	\$51,691	\$39,151	\$32,860	(\$6,291)	(16%)
Non Capital Equipment	\$118,805	\$53,824	\$24,491	\$136,609	\$100,110	\$63,933	\$74,400	\$10,467	16%
Miscellaneous-Refunds Expense	(\$116)	\$135	\$6,708	(\$148)	\$605	\$0	\$0	\$0	-
Finance Charges/Active CC Fees	\$74,370	\$44,166	\$35,275	\$71,150	\$78,919	\$81,721	\$82,965	\$1,244	2%
Recreation Software Transaction Fees	\$43,694	\$30,330	\$11,000	\$30,563	\$32,862	\$33,928	\$34,200	\$272	1%
Pension Debt Service Interest	\$0	\$0	\$0	\$260,948	\$257,195	\$248,955	\$248,955	(\$0)	(0%)
POB Debt Service Principal	\$0	\$0	\$0	\$660,000	\$536,429	\$550,000	\$565,000	\$15,000	3%
P G & E debt service	\$0	\$0	\$157,631	\$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	\$8,225,880	\$8,737,975	\$9,040,664	\$302,689	3%
<i>% of total</i>	<i>29%</i>	<i>30%</i>	<i>31%</i>	<i>37%</i>	<i>38%</i>	<i>38%</i>	<i>37%</i>		
Operating Capital	318,780	39,128	8,795	20,328	356,868	130,533	68,000	(62,533)	(48%)
Total Operating Expenses	\$21,263,478	\$21,407,213	\$17,157,426	\$18,927,238	\$21,393,360	\$22,872,132	\$24,638,413	\$1,766,281	8%

CIP Budget Highlights

1. Bill Clark, Ida Holm, and Jack Williams Park playground equipment replacements will be completed in FY23-24 using a combination of Restricted and Reserve Funds.
2. Cayetano synthetic turf replacement will be completed in the FY23-24 year, funded by the General Fund.
3. In FY24-25, we will complete the Tex Spruiell and Mocho Park playground equipment replacements using Reserve Funds. Additionally, we plan to complete the Sunken Gardens Pump Track, as well as the Sycamore Picnic Area Restroom and Amphitheater.
4. Continuing with our plan to complete two playground replacements per year, we intend to complete the El Padro and Lester J Knott Park playground equipment replacements in FY25-26.

Summary Level View: General Fund FY23-24 through FY24-25

	FY23-24 Mid-Year Budget	FY24-25 Proposed Budget	Total
Net Operating Results	1,044,731	136,894	1,181,625
CIP General Fund	1,031,747	-	1,031,747
Net Increase/(Decrease)	12,984	136,894	149,878

Livermore Area Recreation and Park District (LARPD)
CIP Project Spending View for FY23-24 through FY25-26

Project Name	Status	Project Funding Source	FY23-24 Spend	FY24-25 Spend	FY25-26
Park Capacity Enhancements	Not Yet Begun	AB1600	\$350,000	\$930,000	\$1,000,000
Park Capacity Enhancements - Picnic Reservation Areas	Not Yet Begun	AB1600	\$40,000	\$0	\$0
Park Capacity Enhancements - Mocho Gardens	Not Yet Begun	AB1600	\$20,000	\$70,000	\$0
Amphitheater for Sycamore Grove - Arroyo side	In Progress	AB1600	\$120,000	\$180,000	\$0
Bill Clark Park Playground (Equipment/accessibility)	In Progress	Reserve Funds	\$114,300	\$0	\$0
Bill Clark Park Playground (Equipment/accessibility)	In Progress	Restricted Fund	\$88,700	\$0	\$0
Park Equipment Replacement - Ida Holm	In Progress	Restricted Fund	\$32,200	\$0	\$0
Park Equipment Replacement - Ida Holm	In Progress	Reserve Funds	\$207,116	\$0	\$0
Park Equipment Replacement - Jack Williams	In Progress	Reserve Funds	\$244,216	\$0	\$0
Park Equipment Replacement - Tex Spruiell	Not Yet Begun	Reserve Funds	\$0	\$250,000	\$0
Park Equipment Replacement - Mocho	Not Yet Begun	Reserve Funds	\$0	\$250,000	\$0
Park Equipment Replacement - El Padro	Not Yet Begun	Reserve Funds	\$0	\$0	\$250,000
Park Equipment Replacement - Lester J Knott	Not Yet Begun	Reserve Funds	\$0	\$0	\$250,000
Park Equipment Replacement - Hagemann	Not Yet Begun	Reserve Funds	\$0	\$0	\$0
Park Equipment Replacement - Altamont Creek	Not Yet Begun	Reserve Funds	\$0	\$0	\$0
Park Equipment Replacement - Christensen	Not Yet Begun	Reserve Funds	\$0	\$0	\$0
Park Equipment Replacement - Al Caffodio	Not Yet Begun	Reserve Funds	\$0	\$0	\$0
Synthetic Turf Replacement - Cayetano	Not Yet Begun	General Fund	\$1,000,000	\$0	\$0
Restroom at Sycamore Picnic Area (for picnics and programs)	In Progress	AB1600	\$33,500	\$77,450	\$0
Bike Pump Track - Sunken Gardens	In progress	AB1600	\$32,776	\$773,141	\$0
Trevarno Road Water/Sewer Assessment District (last phase)	Completed	General Fund	\$24,523	\$0	\$0
Rodeo Stadium Infrastructure Improvements	Completed	General Fund	\$7,224	\$0	\$0
		AB1600	\$596,276	\$2,030,591	\$1,000,000
		Restricted Fund	\$120,900	\$0	\$0
		General Fund	\$1,031,747	\$0	\$0
		Reserve Funds	\$565,632	\$500,000	\$500,000
		Total Spend	\$2,314,555	\$2,530,591	\$1,500,000

**Livermore Area Recreation and Park District
Reserves Trend through June, 2025**

	Balance as of 4/30/24	Adds/(Uses) of Funds for Balance of FY23-24	Projected Balance as of 6/30/24*	Adds/(Uses) of Funds in FY24-25	Projected Balance as of 6/30/25*
Restricted					
Buckley Trust (Ravenswood)	\$316,192	\$0	\$316,192	\$15,600	\$331,792
Ponderosa Homes (Ida Holm)	\$32,135	(\$32,135)	\$0	\$0	\$0
Signature Homes (Bill Clark Park)	\$88,693	(\$88,693)	\$0	\$0	\$0
Schurman Trust (Senior Services)	\$42,847	\$0	\$42,847	\$2,100	\$44,947
Total, Restricted Funds	\$479,867	(\$120,828)	\$359,039	\$17,700	\$376,739
Committed Funds					
Annual Debt Service - POBs	\$868,566	\$7,515	\$876,081	\$45,090	\$921,171
Annual Debt Service - PG&E OBF	\$171,633	\$1,485	\$173,118	\$8,910	\$182,028
Total, Debt Service	\$1,040,199	\$9,000	\$1,049,199	\$54,000	\$1,103,199
Deferred Maintenance	\$1,173,360	(\$555,632)	\$617,728	(\$464,000)	\$153,728
Assigned Reserves					
Budget Contingency	\$1,532,438	\$76,289	\$1,608,727	\$81,855	\$1,690,582
ESS Reserve	\$120,556	\$1,000	\$121,556	\$6,000	\$127,556
Total, Assigned Reserves	\$1,652,994	\$77,289	\$1,730,283	\$87,855	\$1,818,138
TOTAL Reserves	\$4,346,419	(\$590,171)	\$3,756,248	(\$304,445)	\$3,451,803
FY23-24 Impact of Operating Results (Net Operating Contribution)					
Fund balance as of 4/30/24		\$4,346,419			
Adds/(Uses) for FY23-24		(\$590,171)			
Projected FY23-24 Operating Results		\$1,044,731			
FY23-24 Use of General Fund for CIP		(\$1,031,747)			
General Fund Balance as of 6/30/24		\$3,769,232			
FY24-25 Impact of Operating Results (Net Operating Contribution)					
Fund balance as of 6/30/24		\$3,769,232			
Adds/(Uses) for FY24-25		(\$304,445)			
Preliminary FY24-25 Operating Results		\$136,894			
FY24-25 Use of General Fund for CIP		\$0			
General Fund Balance as of 6/30/25		\$3,601,681			

*Does not take operating results or CIP General Fund use into account



Thank You