

# Livermore Area Recreation and Park District Staff Report

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TO: Chair Boswell and Board of Directors

FROM: Mathew Fuzie, General Manager

PREPARED BY: Jeffrey Schneider, Business Services Manager  
Julie Dreher, Finance Officer, Kendahl Hettick, Financial Analyst

DATE: May 31, 2023

SUBJECT: **Fiscal Year 2023-24 Operating and CIP Budgets**

Personnel Committee: Reviewed Salary and Benefit Budget Assumptions – February 7, 2023 (\*)  
Facilities Committee: Reviewed CIP Budget - May 4, 2023 (\*)  
Finance Committee: Reviewed May 15, 2023 (\*)  
Budget Workshop: Completed May 31, 2023

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RECOMMENDATION: That the Board of Directors adopt Resolution No. \_\_\_\_\_, approving the District’s Final Operating and Capital Improvement Program (CIP) Budgets for Fiscal Year 2023-24.

Included in this report are the following:

1. A view of the General Fund and Reserves for FY23-24
2. Notes, Assumptions, and Financial Schedules for the proposed FY23-24 Operating Budget
3. Capital Improvement Program (CIP) and Operating Capital plans (aka “Major and Minor projects”).

BACKGROUND: The District’s Budget Policy FIN-07-2078, as revised June 12, 2019, calls for the Board of Directors’ approval of its Final Operating and CIP Budgets by June 30<sup>th</sup>. Toward that end, staff will conduct its annual Board Budget Workshop on May 31<sup>st</sup> and then come to the Board at a subsequent meeting with a formal recommendation to approve staff’s Operating and CIP plans for FY23-24.

Note: Since the May 15, 2023 Budget review with the Finance Committee, the District has canceled the 2023 season at Camp Shelly due to the on-going impact of the significant snow melt at the site. As a result of the cancellation of the summer 2023 season, revenues are reduced by \$58k and expenses are reduced by \$14k (we will still incur various contractor and other expenses at the site).

Attachments A: Program Fee Schedule

(\*) recommended approval

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A view of the General Fund and Reserves for FY23-24

This schedule summarizes the position of the District’s General Fund and Reserve Accounts from June, 2022 through June 2024. The District’s Operating Results and CIP projects funded by the General Fund are reflected here, the result being a consolidated view of the entirety of the District’s financial plans, with the exception of AB1600-funded CIP and Operating Capital plans, which are outlined separately.

Schedule 1 – Reserves Through June, 2024

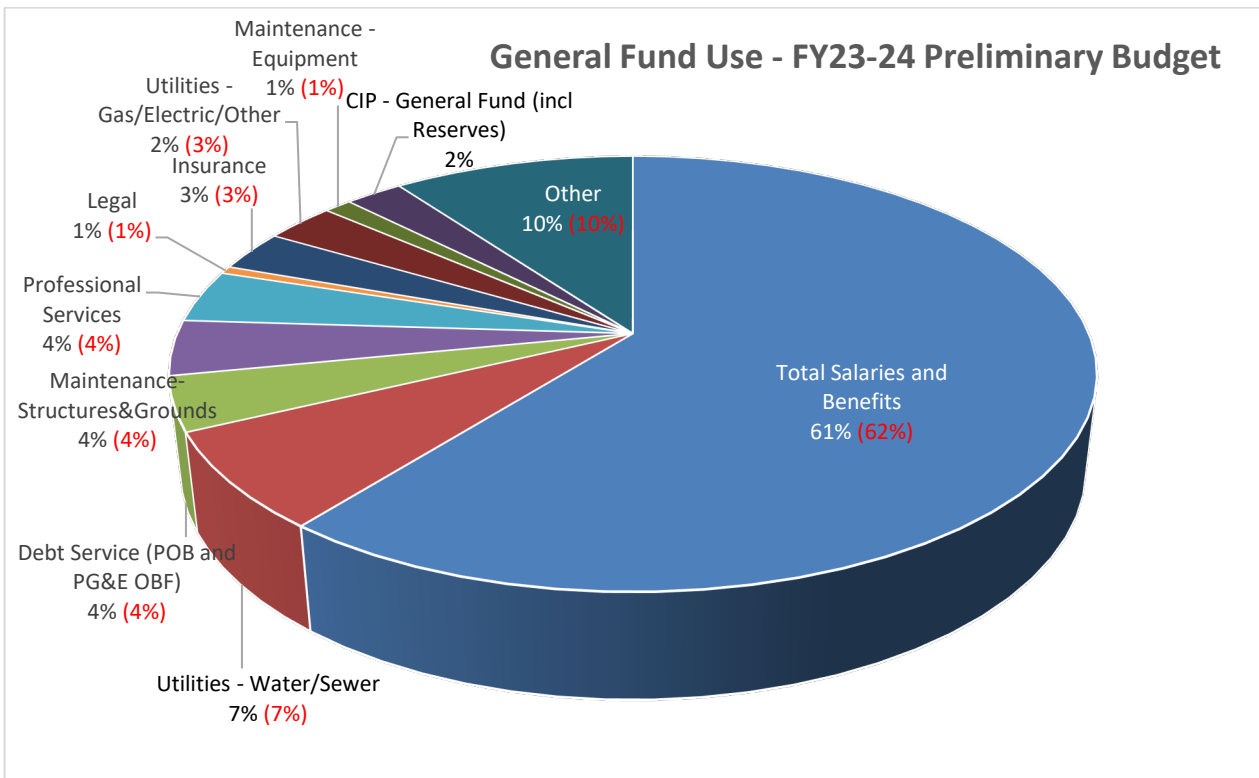
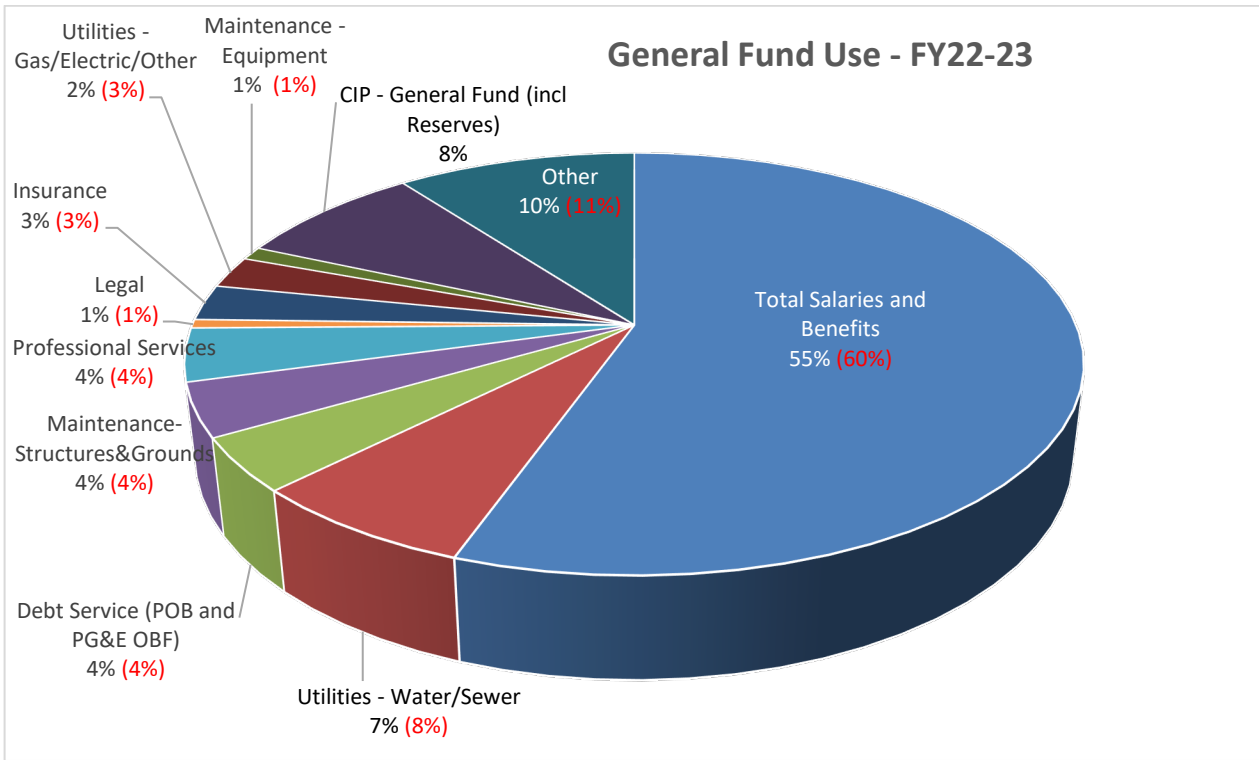
Livermore Area Recreation and Park District

**Reserves Trend through June, 2024**

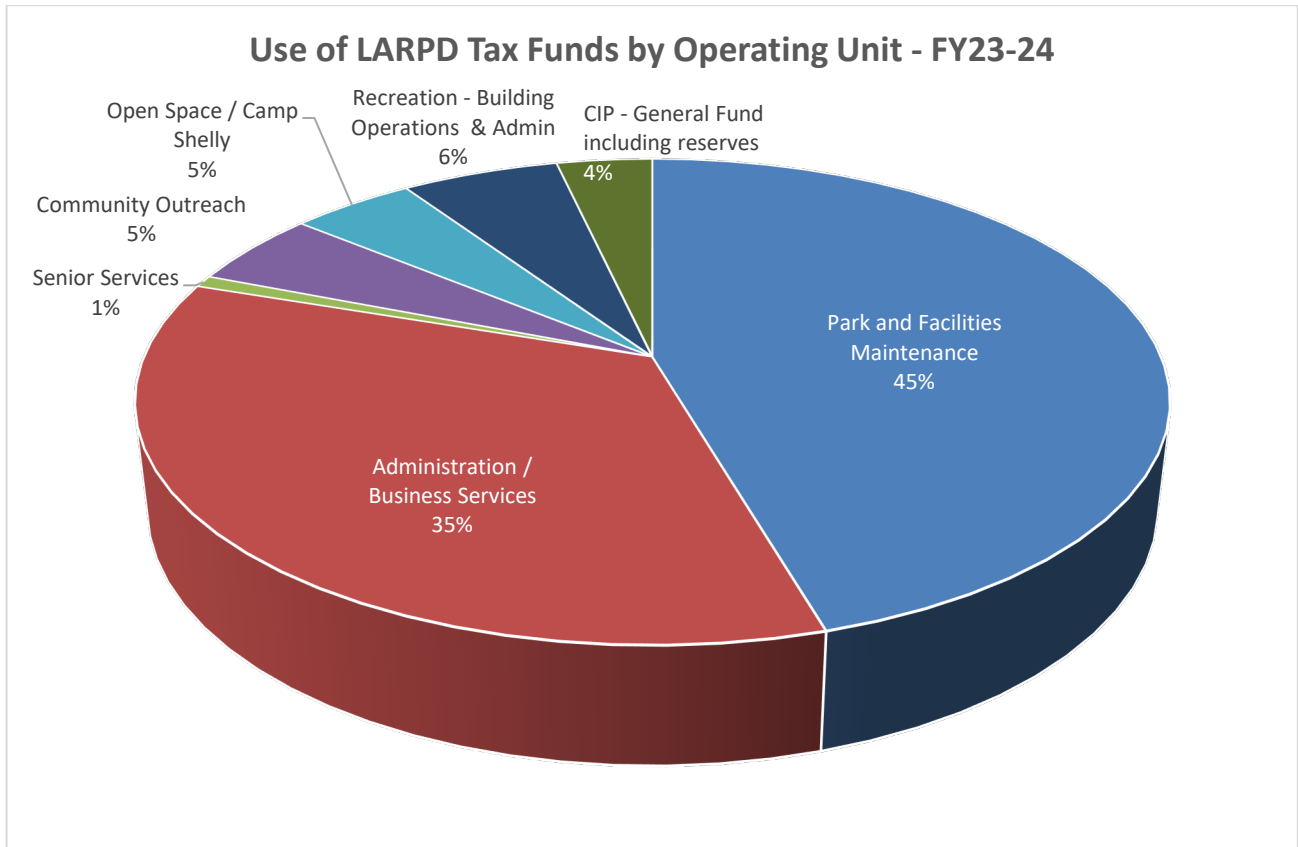
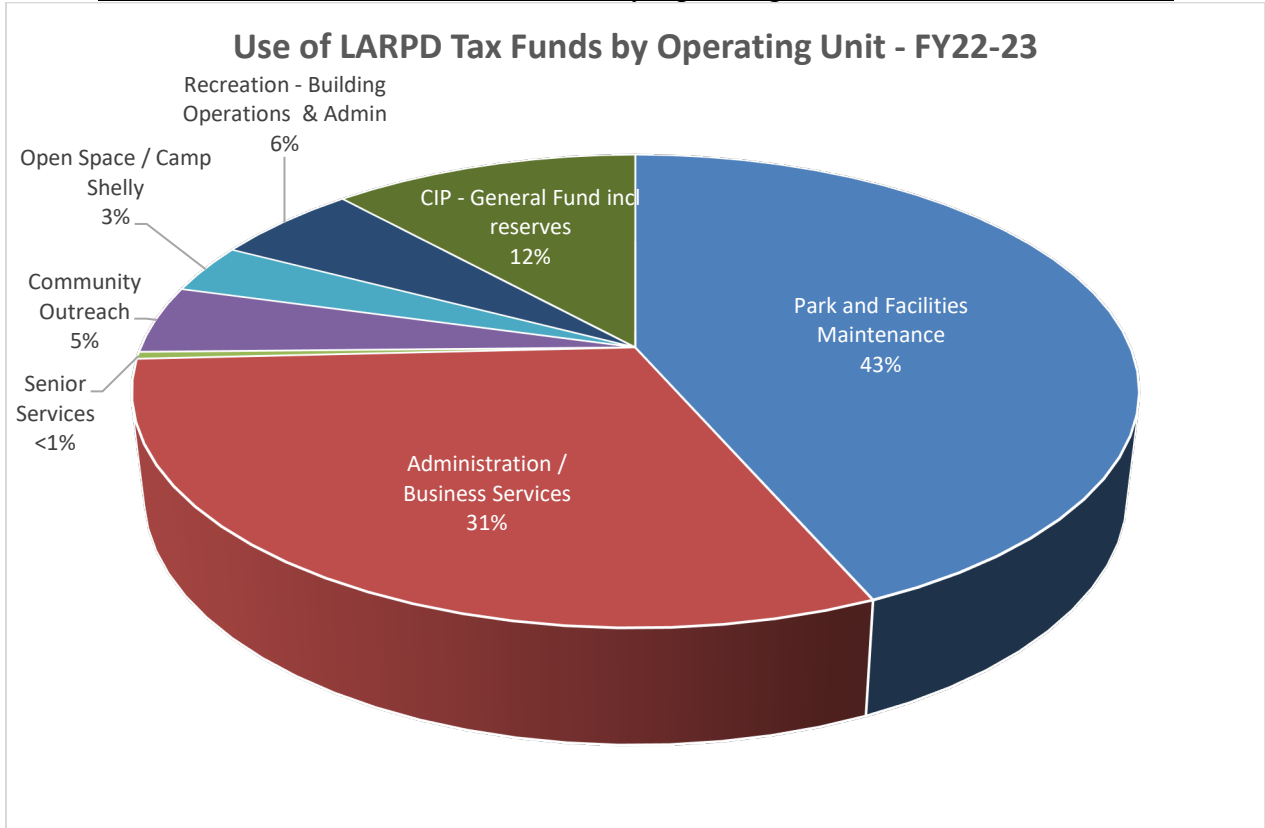
	Balance as of 6/30/22 (audited)	Adds/(Uses) of Funds to date in FY22-23	Balance as of 2/28/23	Adds/(Uses) of Funds Proposed for Balance of FY22-23	Projected Balance as of 6/30/23	Adds/(Uses) of Funds in FY23-24	Projected Balance as of 6/30/24
<b>Restricted</b>							
Buckley Trust (Ravenswood)	\$294,846		\$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
<b>Total, Restricted Funds</b>	<b>\$407,646</b>	<b>\$40,000</b>	<b>\$449,591</b>	<b>\$7,929</b>	<b>\$457,520</b>	<b>(\$99,491)</b>	<b>\$358,029</b>
				(interest)			
<b>Committed Funds</b>							
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
<b>Total, Debt Service</b>	<b>\$958,000</b>	<b>\$0</b>	<b>\$958,000</b>	<b>\$0</b>	<b>\$958,000</b>	<b>\$0</b>	<b>\$958,000</b>
<b>Deferred Maintenance</b>	<b>\$1,132,000</b>	<b>\$0</b>	<b>\$1,132,000</b>	<b>\$500,000</b>	<b>\$1,632,000</b>	<b>(\$500,000)</b>	<b>\$1,132,000</b>
<b>Assigned Reserves</b>							
Budget Contingency	\$1,500,000	\$0	\$1,500,000	\$758,124	\$2,258,124	\$370,714	\$2,628,837
<b>Total, Assigned Reserves</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$758,124</b>	<b>\$2,258,124</b>	<b>\$370,714</b>	<b>\$2,628,837</b>
<b>TOTAL Reserves</b>	<b>\$3,997,646</b>	<b>\$40,000</b>	<b>\$4,039,591</b>	<b>\$1,266,053</b>	<b>\$5,305,644</b>	<b>(\$228,777)</b>	<b>\$5,076,867</b>
<b>Impact of Operating Results (Net Operating Contribution)</b>							
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	
<b>Use of General Fund for CIP</b>							\$0
<b>NET Increase/(Decrease) to General Fund</b>		<b>\$1,258,124</b>				<b>\$370,714</b>	
Proposed add to Deferred Maintenance Reserve Fund		\$500,000				\$0	
Proposed add to Operating Reserve Fund		\$758,124				\$370,714	

**Schedule 2 - General Fund Use by Expense Type – FY22-23 and FY23-24**

*Note: %s in red font reflect the breakdown of spend excluding CIP*



**Schedule 3 - Use of LARPD Tax Funds by Operating Unit – FY22-23 and FY23-24**



FY23-24 Operating Budget: Notes, Assumptions, and Schedules

1. **The Operating Budget that is proposed for FY23-24 reflects total Revenue of \$24.0 million and a Net Operating Result (revenues less salaries and benefits, services and supplies, and operating capital) of \$371k.**

Schedule 4 – Summary View of Proposed FY23-24 Operating Budget

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

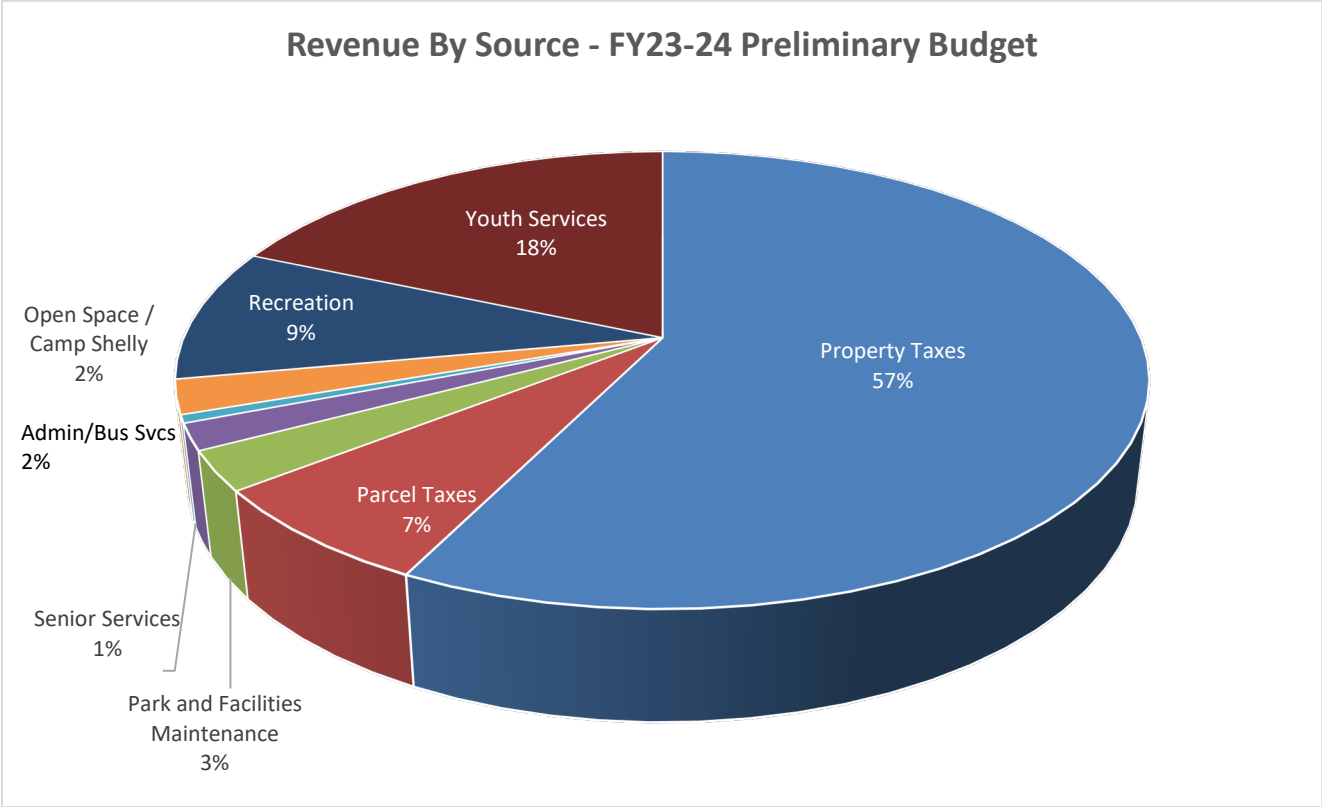
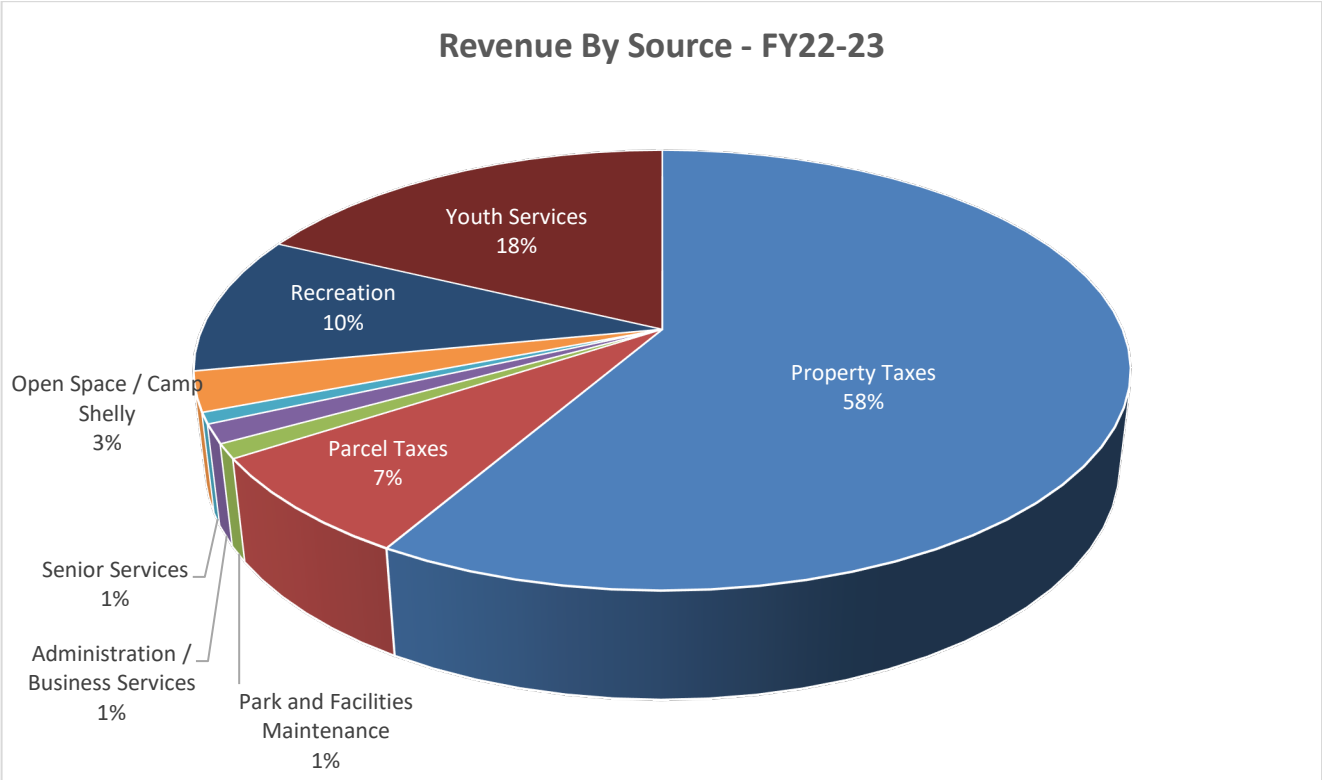
Summary View: FY23-24 Preliminary Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	PRELIMINARY BUDGET	\$	%
<b>Revenue</b>								
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	8,545,520	\$827,169	11%
<b>Total Revenue</b>	<b>\$22,569,054</b>	<b>\$20,172,566</b>	<b>\$17,457,252</b>	<b>\$21,725,247</b>	<b>\$22,553,463</b>	<b>\$24,034,520</b>	<b>\$1,481,058</b>	<b>7%</b>
<b>Salary and Benefits</b>	\$14,733,868	\$14,947,217	\$11,848,622	\$11,859,789	\$13,026,450	\$14,713,996	<b>1,687,546</b>	<b>13%</b>
<b>Services and Supplies</b>	\$6,210,830	\$6,420,868	\$5,300,010	\$7,047,121	\$8,251,530	\$8,474,811	<b>223,280</b>	<b>3%</b>
<b>Capital</b>	\$318,780	\$39,128	\$8,795	\$20,328	\$84,634	\$475,000	<b>390,366</b>	<b>461%</b>
<b>Sub-total, Expenses</b>	<b>\$21,263,478</b>	<b>\$21,407,213</b>	<b>\$17,157,426</b>	<b>\$18,927,238</b>	<b>\$21,362,615</b>	<b>\$23,663,807</b>	<b>\$2,301,192</b>	<b>11%</b>
<b>Net Operating Results</b>	<b>\$1,305,576</b>	<b>(\$1,234,647)</b>	<b>\$299,826</b>	<b>\$2,798,009</b>	<b>\$1,190,848</b>	<b>\$370,714</b>	<b>(\$820,134)</b>	<b>(69%)</b>

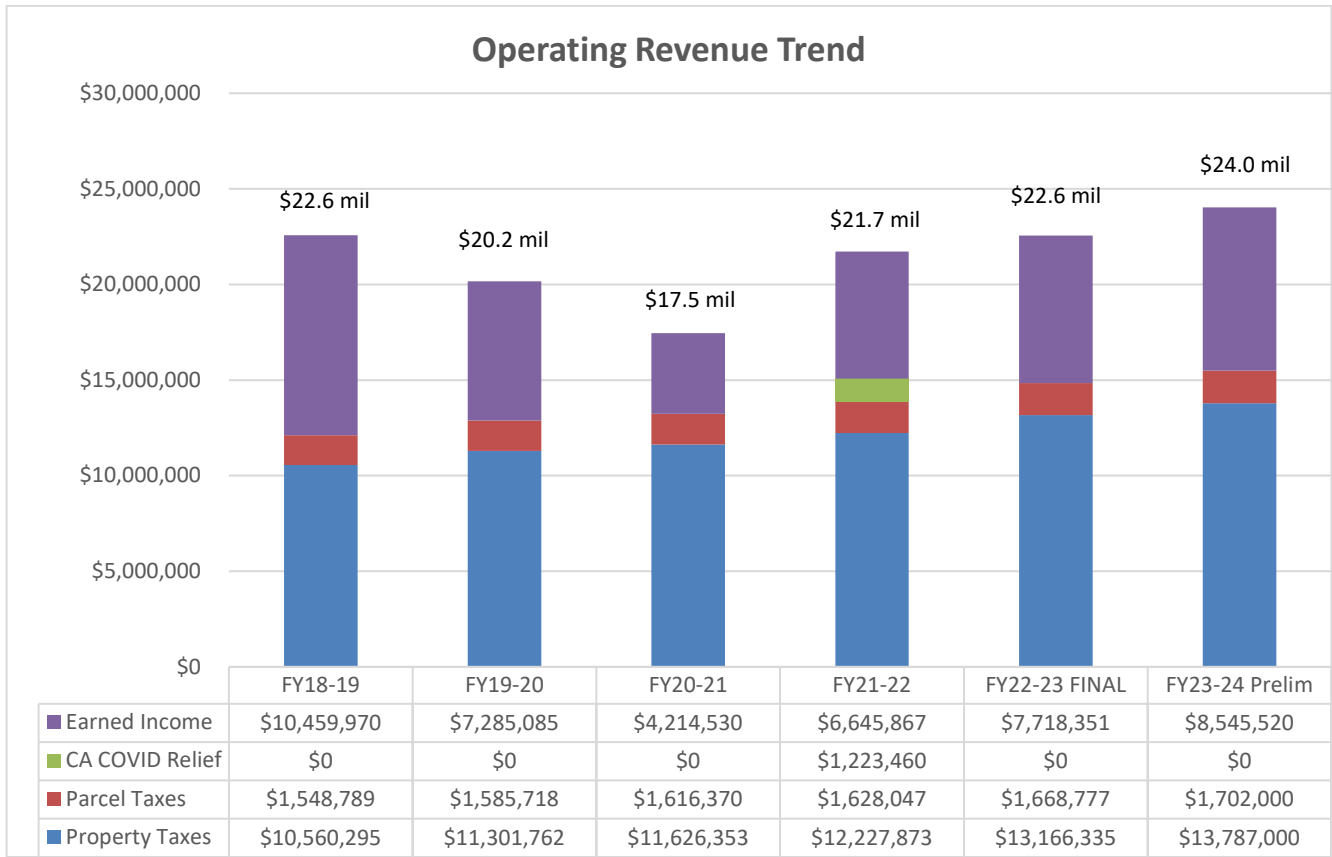
**2. Revenue:**

- a. 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%).
- b. 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).
- c. Revenue from Operations will increase by 11%, reaching \$8.5 million in FY23-24 and will account for 36% of total revenues.
  - i. 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).
- d. 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).
- e. 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.
- f. The Manager of Community Services and her team have generated a Master Fee Schedule that outlines current and anticipated pricing and reviewed this document with the Program Committee at its May 9<sup>th</sup> meeting. The fee schedule is attached to this report (Appendix B).

Schedule 5 - Revenue Views – FY22-23 and FY23-24 by Source

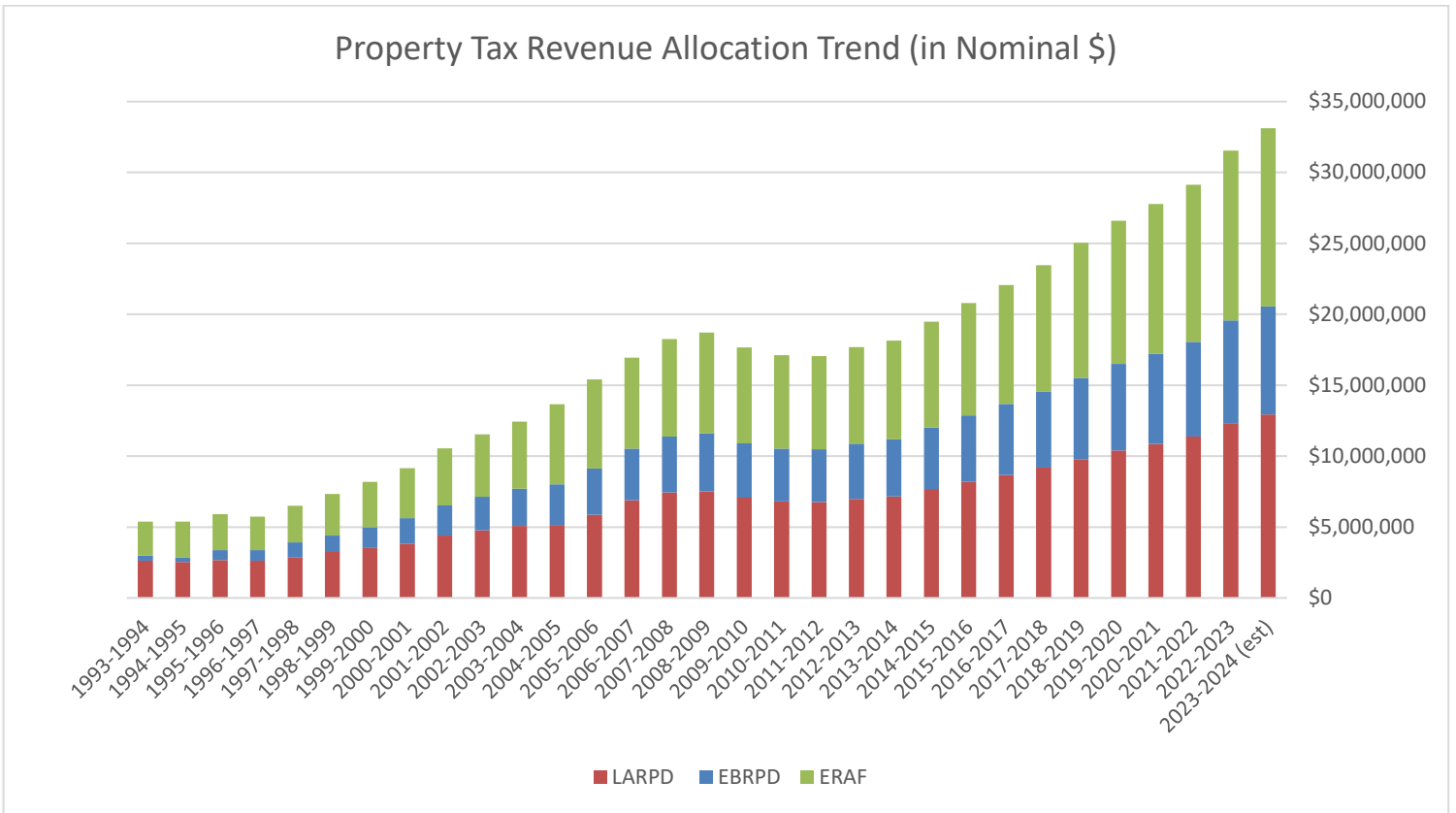


Schedule 6 - Operating Revenue Trend – FY18-19 through FY23-24





Schedule 7 - Trend of Property Tax Revenues:  
ERAF Shift, Murray Township Tax Sharing (EBRPD), and LARPD



Schedule 7 - Trend of Property Tax Revenues (continued):  
ERAF Shift, Murray Township Tax Sharing (EBRPD), and LARPD

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

Schedule 8 – Revenue by Unit – FY23-24 Preliminary Budget

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**

**Revenue View by Unit: FY23-24 Preliminary Budget**

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	PRELIMINARY BUDGET	\$	%
<b>Tax Revenue</b>								
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%)
<b>Total Tax Revenues</b>	<b>\$12,109,084</b>	<b>\$12,887,481</b>	<b>\$13,242,722</b>	<b>\$13,855,920</b>	<b>\$14,835,112</b>	<b>\$15,489,000</b>	<b>\$653,888</b>	<b>4%</b>
<i>% of total</i>	<i>54%</i>	<i>64%</i>	<i>76%</i>	<i>64%</i>	<i>66%</i>	<i>64%</i>		
<b>Other Funding Sources</b>								
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	-
<b>Total CA Covid Relief</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,223,460</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>6%</i>	<i>0%</i>	<i>0%</i>		
<b>Earned Income</b>								
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%
<b>Business Services</b>	<b>\$106,747</b>	<b>\$67,135</b>	<b>\$56,167</b>	<b>\$79,228</b>	<b>\$312,602</b>	<b>\$447,356</b>	<b>\$134,754</b>	<b>43%</b>
<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	\$550,140	\$4,240	1%
Middle School Program	\$623,033	\$487,603	(\$295)	\$28,238	\$0	\$0	\$0	-
<b>Community Services</b>	<b>\$7,167,012</b>	<b>\$5,540,338</b>	<b>\$3,009,868</b>	<b>\$4,241,899</b>	<b>\$4,868,765</b>	<b>\$5,161,722</b>	<b>\$292,957</b>	<b>6%</b>
<i>% of total</i>	<i>32%</i>	<i>27%</i>	<i>17%</i>	<i>20%</i>	<i>22%</i>	<i>21%</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%
<b>Recreation</b>	<b>\$2,753,247</b>	<b>\$1,340,212</b>	<b>\$795,171</b>	<b>\$1,965,054</b>	<b>\$2,296,256</b>	<b>\$2,262,157</b>	<b>(\$34,099)</b>	<b>(1%)</b>
<i>% of total</i>	<i>12%</i>	<i>7%</i>	<i>5%</i>	<i>9%</i>	<i>10%</i>	<i>9%</i>		
<b>Facility Maintenance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,699</b>	<b>\$0</b>	<b>(\$63,699)</b>	<b>(100%)</b>
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>		
<b>Park Operations</b>	<b>\$432,964</b>	<b>\$337,400</b>	<b>\$353,323</b>	<b>\$359,687</b>	<b>\$177,029</b>	<b>\$674,285</b>	<b>\$497,256</b>	<b>281%</b>
<i>% of total</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>1%</i>	<i>3%</i>		
<b>Total Earned Income</b>	<b>\$10,459,970</b>	<b>\$7,285,085</b>	<b>\$4,214,530</b>	<b>\$6,645,867</b>	<b>\$7,718,351</b>	<b>\$8,545,520</b>	<b>\$827,169</b>	<b>11%</b>
<i>% of total</i>	<i>46%</i>	<i>36%</i>	<i>24%</i>	<i>31%</i>	<i>34%</i>	<i>36%</i>		
<b>Total General Fund Revenue</b>	<b>\$22,569,054</b>	<b>\$20,172,566</b>	<b>\$17,457,252</b>	<b>\$21,725,247</b>	<b>\$22,553,463</b>	<b>\$24,034,520</b>	<b>\$1,481,058</b>	<b>7%</b>

### 3. Operating Expenses – Salary and Benefit Costs:

- a. See Schedule 9, below, for a view of key cost parameters (COLA, workers’ compensation rates, ACERA rates, etc.) and Schedule 10, below, for a trend of Headcount for FY23-24.
- b. The 3% COLA that is proposed for July, 2023 will cost \$336k
- c. Step increases will be centered around January, 2024 following our post-COVID reintroduction of steps effective January, 2022.
- d. 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).
- e. 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 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.
- f. 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..).
- g. In Youth Services, full staffing is assumed, while in FY22-23 open positions have been back-filled by administrative staff in several cases.

#### Schedule 9 – Salary and Benefit Assumptions for FY23-24

##### 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	<b>Park Rangers</b>	3.37%	3.61%	3.79%	5%
8810	<b>Clerical</b>	0.31%	0.29%	0.30%	5%
9410	<b>Recreation</b>	1.73%	1.39%	1.46%	5%
9420	<b>Manual</b>	10.21%	11.32%	11.89%	5%

##### ACERA

Tier	Thru Aug22	Thru Aug23	ACERA Rates Sep23+ (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
Planning Assumptions:	Contribution for Full time Regular staff	2%	2%
	Maximum Match for all benefited people	4%	4%
	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

Schedule 10 – 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
<b>District Totals</b>	<b>271</b>	<b>268</b>	<b>226</b>	<b>220</b>	<b>219</b>	<b>215</b>	<b>216</b>	<b>216</b>	<b>216</b>	<b>220</b>	<b>251</b>	<b>274</b>
Casual	155	152	110	104	103	99	100	100	100	104	135	158
Part Time Benefited	26	26	26	26	26	26	26	26	26	26	26	26
Regular	53	53	53	53	53	53	53	53	53	53	53	53
Pensioned	37	37	37	37	37	37	37	37	37	37	37	37
<b>Administration</b>	<b>36</b>	<b>36</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>36</b>
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
<b>Recreation</b>	<b>105</b>	<b>105</b>	<b>67</b>	<b>65</b>	<b>65</b>	<b>61</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>66</b>	<b>97</b>	<b>108</b>
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
<b>Parks &amp; Facilities</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>
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
<b>Youth Services</b>	<b>63</b>	<b>59</b>	<b>75</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>74</b>
Casual	31	27	43	40	40	40	40	40	40	40	40	42
Part Time Benefited	12	12	12	12	12	12	12	12	12	12	12	12
Regular	6	6	6	6	6	6	6	6	6	6	6	6
Pensioned	14	14	14	14	14	14	14	14	14	14	14	14
<b>Open Space</b>	<b>25</b>	<b>25</b>	<b>15</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>14</b>
Casual	17	17	7	5	5	5	5	5	5	5	5	6
Part Time Benefited	1	1	1	1	1	1	1	1	1	1	1	1
Regular	7	7	7	7	7	7	7	7	7	7	7	7
Pensioned	0	0	0	0	0	0	0	0	0	0	0	0
<b>Community Outreach</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
Casual	1	1	1	1	1	1	1	1	1	1	1	1
Part Time Benefited	2	2	2	2	2	2	2	2	2	2	2	2
Regular	0	0	0	0	0	0	0	0	0	0	0	0
Pensioned	1	1	1	1	1	1	1	1	1	1	1	1
<b>Senior Services</b>	<b>3</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
Casual	1	2	1	2	1	1	1	1	1	1	1	1
Part Time Benefited	1	1	1	1	1	1	1	1	1	1	1	1
Regular	1	1	1	1	1	1	1	1	1	1	1	1
Pensioned	0	0	0	0	0	0	0	0	0	0	0	0

Schedule 11 – Salary and Benefits by Unit – FY23-24 Preliminary Budget

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Salaries and Benefits View by Unit: FY23-24 Preliminary Budget**

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	PRELIMINARY 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	-
Concessions	\$35,179	\$13,494	\$0	\$2,213	\$16,544	\$22,778	6,234	38%
<b>Administration</b>	<b>\$2,397,840</b>	<b>\$2,965,609</b>	<b>\$2,456,225</b>	<b>\$1,853,985</b>	<b>\$2,117,551</b>	<b>\$2,425,389</b>	<b>\$307,838</b>	<b>15%</b>
<i>% of total</i>	16%	20%	21%	16%	16%	16%		
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	\$550,143	12,345	2%
Middle School Program	\$503,832	\$509,465	\$49,587	\$0	\$0	\$0	0	-
<b>Community Services</b>	<b>\$6,771,018</b>	<b>\$6,460,905</b>	<b>\$5,031,620</b>	<b>\$5,265,034</b>	<b>\$5,489,055</b>	<b>\$5,964,187</b>	<b>\$475,132</b>	<b>9%</b>
<i>% of total</i>	46%	43%	42%	44%	42%	41%		
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%
<b>Recreation</b>	<b>\$2,495,716</b>	<b>\$2,219,354</b>	<b>\$1,454,248</b>	<b>\$1,854,830</b>	<b>\$2,251,158</b>	<b>\$2,515,302</b>	<b>\$264,144</b>	<b>12%</b>
<i>% of total</i>	17%	15%	12%	16%	17%	17%		
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%
<b>Parks and Facilities Maintenance</b>	<b>\$3,069,294</b>	<b>\$3,301,349</b>	<b>\$2,906,528</b>	<b>\$2,885,940</b>	<b>\$3,168,685</b>	<b>\$3,809,118</b>	<b>\$640,432</b>	<b>20%</b>
<i>% of total</i>	21%	22%	25%	24%	24%	26%		
<b>TOTAL Salaries and Benefits Expense</b>	<b>\$14,733,868</b>	<b>\$14,947,217</b>	<b>\$11,848,622</b>	<b>\$11,859,789</b>	<b>\$13,026,450</b>	<b>\$14,713,996</b>	<b>\$1,687,546</b>	<b>13%</b>

#### 4. Operating Expenses - Services and Supplies Expense:

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

1. FY22-23 includes \$200k for election fees that are not required in FY23-24;
2. 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..).
3. A new Budgeting tool is planned as well – to move us from an excel-based process (\$15k implementation and \$20k annual subscription).
4. A compensation study will be conducted in FY23-24 at ~\$45k.
5. Insurance costs are estimated to grow 15% and will reach \$732k in FY23-24.

b. Parks and Facilities Maintenance:

1. Water Expense – \$1.7million, up 5% versus 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.
2. Gas and Electricity Expense - \$708k, up 23% vs 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)

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

Schedule 12 – Services and Supplies by Unit – FY23-24 Preliminary Budget

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Services and Supplies View by Unit: FY23-24 Preliminary Budget**

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	PRELIMINARY 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%
<b>Administration</b>	<b>\$1,540,780</b>	<b>\$2,008,810</b>	<b>\$2,166,258</b>	<b>\$2,735,596</b>	<b>\$3,083,456</b>	<b>\$3,203,453</b>	<b>\$119,997</b>	<b>4%</b>
<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	-
<b>Community Services</b>	<b>\$625,347</b>	<b>\$564,742</b>	<b>\$309,046</b>	<b>\$377,754</b>	<b>\$421,750</b>	<b>\$418,125</b>	<b>(\$3,625)</b>	<b>(1%)</b>
<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%)
<b>Recreation</b>	<b>\$855,251</b>	<b>\$539,339</b>	<b>\$129,596</b>	<b>\$438,935</b>	<b>\$638,202</b>	<b>\$573,915</b>	<b>(\$64,287)</b>	<b>(10%)</b>
<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%)
<b>Parks and Facilities Maintenance</b>	<b>\$3,189,452</b>	<b>\$3,274,627</b>	<b>\$2,695,111</b>	<b>\$3,494,836</b>	<b>\$4,108,122</b>	<b>\$4,279,317</b>	<b>\$171,195</b>	<b>4%</b>
<i>% of total</i>	<i>49%</i>	<i>51%</i>	<i>51%</i>	<i>49%</i>	<i>49%</i>	<i>48%</i>		
<b>Sub-total, Services &amp; Supplies Expense</b>	<b>\$6,210,830</b>	<b>\$6,387,519</b>	<b>\$5,300,010</b>	<b>\$7,047,121</b>	<b>\$8,251,530</b>	<b>\$8,474,810</b>	<b>\$223,280</b>	<b>3%</b>
Operating Capital	\$318,780	\$39,128	\$8,795	\$20,328	\$84,634	\$475,000	390,366	461%
<b>TOTAL Operating Expense</b>	<b>\$6,529,610</b>	<b>\$6,426,647</b>	<b>\$5,308,805</b>	<b>\$7,067,449</b>	<b>\$8,336,165</b>	<b>\$8,949,810</b>	<b>\$223,280</b>	<b>3%</b>



Schedule 13 - Expenses by Type – FY23-24 Preliminary Budget

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

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	PRELIMINARY BUDGET	\$	%
<b>Salaries and Benefits</b>								
Salaries - Full-time	\$5,746,727	\$7,074,272	\$6,077,388	\$6,365,325	\$6,735,875	\$7,517,155	\$781,279	12%
Salaries - Part-time Benefited	\$2,346,671	\$1,496,691	\$990,908	\$750,565	\$1,024,966	\$1,081,115	\$56,149	5%
Salaries - Part-time	\$2,561,659	\$1,749,256	\$629,067	\$1,536,199	\$1,886,621	\$2,149,918	\$263,297	14%
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	\$781,793	\$113,188	17%
Employee Group Insurance	\$1,706,047	\$1,898,746	\$1,584,006	\$1,577,179	\$1,789,071	\$2,103,595	\$314,524	18%
Workers' Compensation	\$560,344	\$399,917	\$251,742	\$321,374	\$374,862	\$452,174	\$77,312	21%
Unemployment	\$0	\$112,249	\$404,991	\$0	\$0	\$0	\$0	-
Medicare/FICA Payroll Tax	\$523,855	\$503,779	\$355,012	\$434,049	\$513,450	\$592,246	\$78,796	15%
<b>Total Salaries and Benefits</b>	<b>\$14,733,868</b>	<b>\$14,947,217</b>	<b>\$11,848,622</b>	<b>\$11,859,789</b>	<b>\$13,026,450</b>	<b>\$14,713,996</b>	<b>\$1,687,546</b>	<b>13%</b>
<i>% of total</i>	<i>69%</i>	<i>70%</i>	<i>69%</i>	<i>63%</i>	<i>61%</i>	<i>62%</i>		
<b>Services and Supplies</b>								
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%
<b>Total Services and Supplies</b>	<b>\$6,210,830</b>	<b>\$6,420,868</b>	<b>\$5,300,010</b>	<b>\$7,047,121</b>	<b>\$8,251,530</b>	<b>\$8,474,811</b>	<b>\$223,280</b>	<b>3%</b>
<b>Operating Capital</b>	<b>318,780</b>	<b>39,128</b>	<b>8,795</b>	<b>20,328</b>	<b>84,634</b>	<b>475,000</b>	<b>390,366</b>	<b>461%</b>
<b>Total Operating Expenses</b>	<b>\$21,263,478</b>	<b>\$21,407,213</b>	<b>\$17,157,426</b>	<b>\$18,927,238</b>	<b>\$21,362,615</b>	<b>\$23,663,807</b>	<b>\$2,301,192</b>	<b>11%</b>

Schedule 14 – Net Operating Contribution by Unit – FY23-24 Preliminary Budget

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)  
Net Operating Contribution (Revenue less Sal/Ben less Svcs and Supplies)**

	7/1/2020	7/1/2021		7/1/2022	7/1/2022		
	6/30/2021	6/30/2022		6/30/2023	6/30/2023		
	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)
	Actual	Actual	Actual	Actual	FINAL BUDGET	PRELIM BUDGET	\$ %
Administration	\$9,502,072	\$9,256,897	\$9,467,391	\$11,397,577	\$10,907,466	\$11,314,455	\$406,990 4%
Marketing and Public Info	(\$252,876)	(\$355,155)	(\$83,333)	(\$4,557)	\$0	\$0	0 -
Technology and Communications	(\$352,062)	(\$505,771)	(\$470,881)	(\$517,119)	(\$609,276)	(\$607,600)	1,676 0%
Customer and Business Services	(\$619,810)	(\$424,118)	(\$236,770)	(\$298,264)	(\$354,557)	(\$399,809)	(45,252) (13%)
Concessions	(\$113)	\$8,342	\$0	(\$8,610)	\$3,073	\$467	(2,606) (85%)
<b>Administration</b>	<b>\$8,277,211</b>	<b>\$7,980,196</b>	<b>\$8,676,406</b>	<b>\$10,569,026</b>	<b>\$9,946,706</b>	<b>\$10,307,514</b>	<b>\$360,808 4%</b>
Camp Shelly	\$35,159	(\$43,112)	(\$8,030)	\$41,011	\$53,735	(\$9,635)	(63,370) (118%)
Extended Student Svcs (ESS)	\$603,905	(\$452,651)	(\$1,027,245)	(\$240,515)	\$276,844	\$433,812	156,968 57%
Senior Svcs and Volunteers	(\$256,883)	(\$129,820)	(\$89,655)	(\$95,212)	(\$77,349)	(\$127,795)	(50,446) (65%)
Preschool	(\$4,261)	(\$23,078)	(\$8,741)	\$12,725	\$55,867	\$41,444	(14,424) (26%)
Open Space	(\$699,562)	(\$612,608)	(\$467,581)	(\$473,566)	(\$599,081)	(\$742,430)	(143,348) (24%)
Community Outreach	\$0	(\$174,241)	(\$674,500)	(\$672,163)	(\$749,288)	(\$815,984)	(66,695) (9%)
ASES Program	\$392	(\$4,420)	(\$3,676)	(\$1)	(\$2,767)	(\$3)	2,764 100%
Middle School Program	\$91,897	(\$45,378)	(\$51,370)	\$26,834	\$0	\$0	0 -
<b>Community Services</b>	<b>(\$229,353)</b>	<b>(\$1,485,309)</b>	<b>(\$2,330,798)</b>	<b>(\$1,400,888)</b>	<b>(\$1,042,040)</b>	<b>(\$1,220,590)</b>	<b>(\$178,551) (17%)</b>
Recreation Classes	\$162,712	(\$28,870)	\$15,980	\$65,853	\$115,716	\$88,090	(27,626) (24%)
Adult Sports and Fitness	\$34,466	(\$21,132)	(\$10,909)	\$24,134	\$25,230	\$29,333	4,103 16%
Facility Use & Rentals	\$338,428	\$149,442	\$971	\$226,964	\$135,871	\$81,229	(54,642) (40%)
Youth Sports and Fitness	\$13,660	(\$68,348)	\$48,211	\$173,643	\$246,367	\$208,730	(37,638) (15%)
Field and Gym Rentals	\$238,115	\$127,296	\$128,339	\$280,776	\$217,271	\$110,114	(107,156) (49%)
Recreation Administration	\$0	(\$517,906)	(\$652,015)	(\$509,343)	(\$288,374)	(\$311,231)	(22,857) (8%)
Building Operations	(\$678,889)	(\$676,049)	(\$366,750)	(\$519,442)	(\$610,663)	(\$645,257)	(34,594) (6%)
Aquatics	(\$706,212)	(\$382,913)	\$47,500	(\$71,298)	(\$434,522)	(\$388,069)	46,454 11%
<b>Recreation</b>	<b>(\$597,720)</b>	<b>(\$1,418,481)</b>	<b>(\$788,672)</b>	<b>(\$328,711)</b>	<b>(\$593,105)</b>	<b>(\$827,060)</b>	<b>(\$233,956) (39%)</b>
Building Maintenance	(\$1,327,476)	(\$1,611,074)	(\$1,398,694)	(\$1,595,858)	(\$1,821,054)	(\$2,124,863)	(303,809) (17%)
Park Operations	(\$4,498,306)	(\$4,627,502)	(\$3,849,621)	(\$4,425,231)	(\$5,215,026)	(\$5,289,287)	(74,262) (1%)
<b>Parks and Facilities Maintenance</b>	<b>(\$5,825,782)</b>	<b>(\$6,238,575)</b>	<b>(\$5,248,316)</b>	<b>(\$6,021,089)</b>	<b>(\$7,036,080)</b>	<b>(\$7,414,150)</b>	<b>(\$378,070) (5%)</b>
Operating Capital	(\$318,780)	(\$39,128)	(\$8,795)	(\$20,328)	(\$84,634)	(\$475,000)	(390,366) (461%)
<b>TOTAL</b>	<b>\$1,305,576</b>	<b>(\$1,201,298)</b>	<b>\$299,826</b>	<b>\$2,798,009</b>	<b>\$1,190,848</b>	<b>\$370,714</b>	<b>(\$820,134) (69%)</b>

## 5. 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 below 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).

### Schedule 15 – Operating Capital Preliminary Budget - FY23-24

#### Operating Capital Projections: FY22-23 through FY23-24

(actual results through March, 2023)

	FY22-23 Fcst	FY23-24 Prelim Budget	FY24-25	
<b>AB1600</b>				
✓ (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	
<b>Sub-total, AB1600 Operating Capital</b>	<b>\$150,000</b>	<b>\$160,000</b>	<b>\$60,000</b>	
<b>General Fund</b>				
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	
<b>Sub-total, General Fund Operating Capital</b>	<b>\$474,794</b>	<b>\$475,000</b>	<b>\$65,000</b>	
<b>TOTAL OPERATING CAPITAL</b>	<b>\$624,794</b>	<b>\$635,000</b>	<b>\$125,000</b>	

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

## **Capital Improvement Program (CIP) “Major Projects” and Operating Capital “Minor Projects/Equipment”**

**BACKGROUND:** The Board recently approved a multi-year plan for CIP at its March 8, 2023 Board Meeting. Since that meeting, staff have established, for the first time, clear criteria for designating a project as CIP or Operating Capital (see Appendix A). In applying these definitions to staff’s previous CIP plans, several projects will now be treated as Operating Capital (formerly referred to as “Capital Equipment”). Thus, both CIP and Operating Capital are presented in this staff report, with notes as to items that have been reclassified.

Note: these classification changes will have NO impact on the District’s General Fund or plans for AB1600 project funding (project funding is not affected).

**Changes that have been made to staff’s CIP Budget proposal vs what was reviewed the March, 2023 Budget Workshop are listed below (General Fund unless otherwise noted):**

### **1. Projects moved FROM CIP TO Operating Capital:**

- a. Shade Structures/Various Parks (\$60k per year – AB1600)
- b. FY22-23:
  - i. Mocho Community Garden (\$90k – AB1600)
  - ii. Aquatics Scoreboard (\$92k)
  - iii. Trevarno HVAC / Little House (\$35k in FY22-23)
- c. FY23-24:
  - i. Cresta Blanca floor (\$95k)
  - ii. ESS Buildings (\$100k moved from FY22-23 to FY23-24 and increased to \$200k)
- d. FY24-25:
  - i. Roof at Trevarno (\$65k, was FY23-24, now slated for FY24-25)

### **2. Projects/Equipment Added to Operating Capital:**

- a. FY22-23:
  - i. Shade Structure RLCC Café Plaza (\$13k)
  - ii. Aerator for Sports Field Maintenance (\$18k)
  - iii. Smithco Infield Grooming Machine (\$25k)
- b. FY23-24:
  - i. Christensen School Roof (\$30k)
  - ii. Robertson Park Field 3 – natural turf replacement (\$150k)
  - iii. Bill Payne Sports Fields (2) – reducing the size of infield to expand availability to youth sports (\$100k – AB1600)

Schedule 16 – CIP Project Financials – Preliminary Budget for FY23-24

This schedule includes preliminary projections for FY24-28 that were communicated to the City of Livermore for purposes of AB1600 planning, but the Board is asked to approve plans through FY23-24.

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

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## Appendix A

### **CIP vs Operating Capital vs Maintenance of Structures and Grounds (operating expense)**

#### **I. SPENDING CLASSIFICATIONS**

##### **Operating Capital:**

1. Definition (consistent with the District's current accounting guidelines):
  - a. Includes property, plant, and equipment that have a total acquisition cost (including taxes, delivery, and installation) per unit that amounts to more than \$5,000 and an expected useful life greater than 1 year but which is not a part of an approved CIP initiative (defined below). Can be a newly purchased asset or an improvement to an existing capital asset that extends its useful life.
  - b. The District does not consider capitalization of bulk purchases where per unit costs are less than \$5,000.
  - c. Cost \$ amount threshold (beyond which a project can be considered as CIP): estimated cost, from design to completion, is less than the current limitations identified in CUPCCA (California Uniform Public Construction Cost Accounting act, which the District has elected to follow) as the threshold beyond which a formal bid process is required. As of this writing that limit is \$200,000. Example: a project to add a new pool fixture at a District site that costs \$175,000 would be treated as Operating Capital. IF the same project amounted to \$200,000, it could be considered a CIP project and reported as such. Note: Operating Capital projects that could qualify for AB1600 funding will be included in AB1600 reporting as such.
  
2. Accounted for in the operating unit responsible for its acquisition (eg, Information Technology).

##### **Maintenance of Structures and Grounds:**

1. Definition
  - a. Outlays to maintain the useful life of structures and grounds that do not extend the useful life of the asset and/or enhance its assessed value.
  - b. Includes on-going, routine maintenance efforts, as opposed to an initiative (project) with a distinct start and end date.
  - c. Accounted for in the operating unit responsible for the completion of the work, by location.

##### **Capital Improvement Program (CIP):**

###### **1. Definition**

- a. Acquisition of land and/or development (improvement) of land for a park, trail, recreation facility, office, or other park operation, and construction (new/expansion/renovation) of facilities or improvements, such as public buildings and facilities, including administrative offices, schools, infrastructure used for the generation and distribution of water and utilities, and parks, playgrounds, and

- recreation. Could include information technology-focused projects such as new network infrastructure to enhance District-side systems connectivity.
- b. CIP program costs include planning, engineering, designing, delivery, installation, capital equipment, and other costs that are reasonably attributed to the effort to deliver the new or renovated infrastructure. Typically will include fixed assets that will be included in the overall CIP initiative.
  - c. A discreet project, one with a defined start and end date, as opposed to on-going, routine maintenance.
  - d. Cost \$ amount threshold (beyond which a project can be considered as CIP): estimated cost, from design to completion, exceeds the current limitations identified in CUPCCA as the threshold beyond which a formal bid process is required. As of this writing that limit is \$200,000.
  - e. Typically multi-year in duration (12 months or more);
  - f. May rely on special, restricted funding (eg grants, trusts, AB1600)
    - i. Note: AB1600-eligible projects will NOT be subject to the Cost Estimate constraint outlined in item 1.d., above.

## 2. Funding Sources

- a. AB1600 (developer fees administered by, and shared with, the District and the City of Livermore – in the case of public parks - and intended for capital improvement programs in response to development projects that will impact service levels for public infrastructure (in LARPD’s case, parks and recreation-focused).
  - i. Reflects reimbursement of costs incurred to address increased demand for public facilities reasonably attributed to development projects in order to:
    - 1. Add new, or enhance existing, facilities to increase the level of service in response to increased public demand; or
    - 2. Achieve an adopted level of service that is consistent with the general plan
- b. General Fund
  - i. Unassigned Reserve funds that are available for CIP initiatives that do not meet the criteria for AB1600 or other restricted funding.
- c. Trusts and Grants
  - i. Typically establish specific spending guidelines for fund use.



Appendix B – Program Fee Schedule

<b>Program Service</b>	<b>Description</b>	<b>Fees as of 07/01/2023</b>	<b>Anticipated Fee by 07/01/2026</b>
<b>Youth Services</b>			
Extended Student Students (ESS)	Monthly Rate	\$600.00	\$650.00
Preschool Camps	Weekly Rate	\$160.00	\$175.00
Toddlers at Trevarno	Six-week sessions	Resident - \$125.00	Resident - \$136.00
		Non-Resident - \$138.00	Non-Resident - \$150.00
Mommy and Me	Six-week sessions	Resident - \$200.00	Resident - \$220.00
		Non-Resident - \$220.00	Non-Resident - \$242.00
Tiny Tots (Sept-Dec)	Month to Month	\$250.00	\$275.00
Tiny Tots (January-May)	Month to Month	\$300.00	\$330.00
Pre-K	Month to Month	\$300.00	\$330.00
<b>Aquatics</b>			
Lap Swim – ages 14-54	Daily Drop-in	\$6.00	\$7.00
Lap Swim – ages 55+	Daily Drop-in	\$5.00	\$6.00
Lap Swim – ages 14-54	Monthly (unlimited)	\$80.00	\$86.00
Lap Swim – ages 55+	Monthly (unlimited)	\$64.00	\$68.00
Lap Swim – ages 14-54	Monthly (limited) 8 visits	\$40.00	\$45.00
Lap Swim – ages 55+	Monthly (limited) 8 visits	\$32.00	\$50.00
Water Exercise – ages 14-54	Drop-in	\$10.00	\$10.00
Water Exercise – ages 55+	Drop-in	\$9.00	\$9.00
Water Exercise – ages 14-54	Monthly (unlimited)	\$128.00	\$128.00
Water Exercise – ages 55+	Monthly (unlimited)	\$112.00	\$112.00
Water Exercise – ages 14-54	Monthly (limited) 8 visits	\$72.00	\$72.00
Water Exercise – ages 55+	Monthly (limited) 8 visits	\$64.00	\$64.00
May Nissen Recreation Swim	June/July/August	\$1.00	\$1.00
RLAC Recreation Swim	June/July/August – per visit	\$7.00	\$7.00
Toddler Time	June/July/August – per visit	\$4.00	\$6.00
Hot Nights Rec Swim	June/July/August – per visit	\$6.00	\$6.00
Lifeguard Training	4-day session	Resident \$100.00	Resident \$110.00
		Non-Resident \$200.00	Non-Resident \$220.00
Group Swim Lessons	Two-week sessions	Resident \$84.00	Resident \$90.00
		Non-Resident \$94.00	Non-Resident \$100.00
Private Swim Lessons	Two-week sessions	Resident \$200.00	Resident \$220.00
		Non-Resident \$220.00	Non-Resident \$240.00
Water Polo Camp	Three-week sessions	Resident \$110.00-\$125.00	Resident \$120.00-\$135.00
		Non-Resident \$120.00-\$145.00	Non-Resident \$120.00-\$145.00
Pool Rental	Per Lane – Per Hour	\$9.00	\$10.00
Pool Rental – School Parties	Rate per student	\$7.00	\$7.00

Appendix B – Continued

<b>Program Service</b>	<b>Description</b>	<b>Fees as of 07/01/2023</b>	<b>Anticipated Fee by 07/01/2026</b>
<b>Open Space</b>			
Nature Camp	One-week sessions	Resident \$290.00 Non-Resident \$319.00	Resident \$300.00 Non-Resident \$330.00
Counselor in Training	One-week sessions	\$100.00	\$100.00
Ranger Led Programs	Private Groups	\$100.00-\$300.00	\$110.00 - \$330.00
Hoot Owls	Groups (limited to 20)	Resident \$205.00 Non-Resident \$225.00	Resident \$205.00 Non-Resident \$225.00
Junior Rangers	Eight-week session (5 hours per day)	Resident \$360.00 Non-Resident \$390.00	Resident \$370.00 Non-Resident \$400.00
Ranger Explorers	Four-week session (5 hours per day)	Resident \$220.00 Non-Resident \$240.00	Resident 225.00 Non-Resident \$245.00
Science Camp	Four-week session	Resident \$50.00 Non-Resident \$55.00	Resident \$55.00 Non-Resident \$60.00
School Programs	Field (Sycamore or local park)	Resident \$205.00-\$385.00 Non-Resident \$205.00-\$385.00	Resident \$205.00-\$385.00 Non-Resident \$205.00-\$385.00
School Programs	Classroom (LVJUSD)	Resident \$95.00-\$100.00 Non-Resident \$105.00-\$165.00	Resident \$95.00-\$100.00 Non-Resident \$105.00-\$165.00
Special Events	One day events	\$5.00 - \$30.00	\$5.00 - \$30.00
Daily Parking Pass	n/a	\$5.00	\$7.00
Annual Parking Pass	Annual passes	\$45.00 - \$60.00	\$45.00 - \$60.00
Camp Shelly – individual	Friday-Sunday & Holidays	Resident \$55.00 Non-Resident \$60.00	Resident \$55.00 Non-Resident \$70.00
Camp Shelly – individual	Monday-Thursday	Resident \$50.00 Non-Resident \$55.00	Resident \$50.00 Non-Resident \$75.00
Camp Shelly – group	Friday-Sunday & Holidays	\$60.00	\$65.00
Camp Shelly – group	Monday-Thursday	\$55.00	\$60.00
Additional Car	Per night	\$5.00	

Appendix B – continued

Program Service	Description	Fees as of 07/01/2023	Anticipated Fee by 07/01/2026	
<b>Facilities</b>				
Ravenswood Rental	Hourly Rate	Resident \$285.00 Non-Resident \$315.00	Resident \$290.00 Non-Resident \$ 350.00	
Ravenswood Deposit	Refundable	\$750.00	\$1,000.00	
Ravenswood Transaction Fee	Non-Refundable	\$55.00	n/a	
Ravenswood Lawn Games	Daily Fee	\$200.00	n/a	
Cresta Blanca Rental	All Hourly Rate	Resident \$285.00 Non-Resident \$315	Resident \$290.00 Non-Resident \$350.00	
Cresta Blanca Rental	North Side Hourly Rate	Resident \$100.00 Non-Resident \$130.00	Resident \$110.00 Non-Resident \$165.00	
Cresta Blanca Rental	South Side Hourly Rate	Resident \$200 Non-Resident \$230	Resident \$205.00 Non-Resident \$265.00	
Minimonies	4-hour rental/max capacity 25	\$1,000.00	n/a	
Cresta Blanca (all) Deposit	Refundable	\$1,500.00	\$1,800.00	
Cresta Blanca (half) Deposit	Refundable	\$500.00	\$750.00	
Cresta Blanca Transaction Fee	Non-Refundable	\$45.00	n/a	
Cleaning Fee	Non Refundable	\$150.00	\$165.00	
Outdoor Cleaning Fee	Non-Refundable	\$100.00	\$100.00	
Alcohol Insurance Fee	Events with alcohol	\$100.00	Market Rate	
Insurance Fee	Set at Market Rate	\$200.00	Market Rate	
Community Center – Larkspur	Capacity 120-220 (banquet-lecture)	Resident \$120.00 Non-Resident \$145.00	Resident \$130.00 Non-Resident \$160.00	
	Hourly Rate	Security Deposit \$500.00	Security Deposit \$500.00	
	Capacity 78-112 (banquet-lecture)	Resident \$80.00 Non-Resident \$95.00	Resident \$88.00 Non-Resident \$105.00	
Community Center – Larkspur North	Hourly Rate	Security Deposit \$250.00	Security Deposit \$250.00	
	Capacity 48-60 (banquet-lecture)	Resident \$50.00 Non-Resident \$60.00	Resident \$55.00 Non-Resident \$65.00	
	Hourly Rate	Security Deposit \$250.00	Security Deposit \$250.00	
Community Center – Larkspur South	Capacity 88-100 (banquet-lecture)	Resident \$80.00 Non-Resident \$90.00	Resident \$90.00 Non-Resident \$100.00	
	Hourly Rate	Security Deposit \$250.00	Security Deposit \$300.00	
	Capacity 40-45 (banquet-lecture)	Resident \$80.00 Non-Resident \$90.00	Resident \$90.00 Non-Resident \$100.00	
Elbow Room	Hourly Rate	Security Deposit \$100.00	Security Deposit \$250.00	
	Capacity 40-60 (banquet-lecture)	Resident \$50.00 Non-Resident \$65.00	Resident \$55.00 Non-Resident \$70.00	
	Hourly Rate	Security Deposit \$250.00	Security Deposit \$250.00	
Sycamore Room	Capacity 32-40 (banquet=lecture)	Resident \$50.00 Non-Resident \$65.00	Resident \$55.00 Non-Resident \$65.00	
	Hourly Rate	Security Deposit \$50.00	Security Deposit \$250.00	
	Commercial Kitchen	Hourly Rate	Resident \$250.00 Non-Resident \$310.00 Deposit \$100.00	Resident \$300.00 Non Resident \$ 340.00 Deposit \$250.00
Classroom Kitchen	Capacity 10 Hourly Rate	Resident \$75.00 Non-Resident \$100.00 Deposit \$100.00	Resident \$82.00 Non-Resident \$110.00 Deposit \$250.00	
	Outdoor Courtyard	Capacity 350 Hourly Rate	Resident \$130.00 Non-Resident \$150.00 Deposit \$250.00	Resident \$145.00 Non-Resident \$165.00 Deposit \$250.00

Appendix B – continued

<b>Program Service</b>	<b>Description</b>	<b>Fees as of 07/01/2023</b>	<b>Anticipated Fee by 07/01/2026</b>
<b>Picnic Rentals</b>			
Big Trees, Hagemann, Independence, May Nissan	40 or less	Resident \$75.00	Resident \$78.00
	Daily Rental Fee	Non-Resident \$100.00	Non-Resident \$108.00
Big Trees, Hagemann, Independence, May Nissan	41-100	Resident \$150.00	Resident \$160.00
	Daily Rental Fee	Non-Resident \$175.00	Non-Resident \$185.00
Big Trees, Hagemann, Independence, May Nissan	101-200	Resident \$200.00	Resident \$210.00
	Daily Rental fee	Non-Resident \$225.00	Non-Resident \$235.00
Bounce House Permit	Approved vendor list	Resident \$50.00	Resident \$50.00
		Non-Resident \$60.00	Non-Resident \$60.00
Refundable Deposit		\$100.00	\$100.00
Liability Insurance	Groups of 40 or more and/or functions permitted for alcohol	\$200.00	\$200.00
Robert Livermore Park Sports Fields with Picnic Rental	Per hour-per field	\$25.00	\$30.00
Robert Livermore Park Baseball Field with Picnic Rental	Per hour-per field	\$25.00	\$30.00
Robert Livermore Park Baseball Field with Volleyball Court	Per hour-per court	\$25.00	\$30.00
Pickleball Court Rental	Per hour-per court	\$10.00	\$12.00
Tennis Court Rental	Per hour-per court	\$15.00	\$18.00
<b>Photo Permits</b>			
General Park and Facility	Sunrise to Sunset	Resident \$50.00	Resident \$50.00
		Non-Resident \$60.00	Non-Resident \$60.00
Ravenswood Historic Site	2 hours	Resident \$80.00	Resident \$80.00
		Non-Resident \$90.00	Non-Resident \$90.00
Ravenswood Historic Site	Per Additional Hour	\$50.00	\$50.00
Sycamore Grove Park	7:00 am – Sunset	Resident \$50.00	Resident \$50.00
		Non-Resident \$60.00	Non-Resident \$60.00

Appendix B – continued

Program Service	Description	Fees as of 07/01/2023	Anticipated Fee by 07/01/2026
<b>Sports Fields and Gymnasium</b>			
Turf Fields	Cayetano, Robertson 1&2	\$66.00	\$70.00
	Hourly Rate	Events, Clinic, Camps \$85.00	Events, Clinic, Camps \$90.00
Premier Grass Sports Fields	Max Baer Field 2, Ernie Rodrigues Field 1&2, Robertson Field 3	Youth 0-18 \$20.00	Youth 0-18 \$22.00
	Hourly Rate	Adult 19+ \$30.00 Events, Clinics, Camps \$39.00	Adult 19+ \$32.00 Events Clinics, Camps \$42.00
Grass Sports Fields	Hourly Rate	Youth 0-18 \$17.00	Youth 0-18 \$20.00
		Adult 19+ \$27.00 Events, Clinics, Camps \$36.00	Adult 19+ \$30.00 Events Clinics, Camps \$38.00
Field Lighting	Per Hour	\$30.00	\$30.00
Field Prep I – baseball/softball	Raking batter’s box, mound, and traffic areas around bases	\$22.00	\$22.00
Field Prep II – baseball/softball	Level I watering, spiking, dragging	\$35.00	\$35.00
Field Prep III	Level I & II field lining	\$50.00	\$50.00
Full Gym	Hourly Rate	Resident \$88.00	Resident \$92.00
		Non-Resident \$112.00 Events, Clinics, Camps \$150.00	Non-Resident \$118.00 Events, Clinics, Camps \$158.00
Individual Court (Gym)	Hourly Rate	Resident \$44.00	Resident \$46.00
		Non-Resident \$56.00 Events, Clinics, Camps \$75.00	Non-Resident \$58.00 Events, Clinics, Camps \$80.00
<b>Youth and Adult Recreation</b>			
Indoor Pickleball – Adult	Daily Drop-In	\$6.00	\$7.00
Indoor Pickleball – Senior	Daily Drop-In	\$5.00	\$6.00
Indoor Pickleball – Adult	5-visit pass (exp. 12/31)	\$28.00	\$30.00
Indoor Pickleball – Senior	5-visit pass (exp. 12/31)	\$23.00	\$25.00
Indoor Pickleball – Adult	10-visit pass (exp 12/31)	\$55.00	\$60.00
Indoor Pickleball – Senior	10-visit pass (exp 12/31)	\$45.00	\$50.00
Indoor Pickleball – Adult	20-visit pass (exp 12/31)	\$108.00	\$112.00
Indoor Pickleball – Senior	20-visit pass (exp 12/31)	\$88.00	\$92.00
Adult Softball League Men/Women/Co-Ed	Fee per team – 6 weeks	Resident \$625.00 Non-Resident \$687.00	Resident \$650.00 Non-Resident \$700.00
Youth Soccer League	8-week sessions	Resident \$180.00 Non-Resident \$198.00	Resident \$185.00 Non-Resident \$200.00
Pee Wee Kickers	4-week sessions	Resident \$80.00 Non-Resident \$88.00	Resident \$82.00 Non-Resident \$90.00
Wee Hoop Dribblers/Jumpers	4-week sessions	Resident \$78.00 Non-Resident \$85.00	Resident \$80.00 Non-Resident \$88.00
Little Hoopers	4-week sessions	Resident \$80.00 Non-Resident \$88.00	Resident \$82.00 Non-Resident \$90.00
Hot Shot Basketball	4-week sessions	Resident \$100.00 Non-Resident \$110.00	Resident \$105.00 Non-Resident \$115.00
Youth Basketball	7-week sessions	Resident \$228.00 Non-Resident \$250.00	Resident \$232.00 Non-Resident \$255.00
Kids Night Out	Several throughout the year	Resident \$32.00 Non-Resident \$35.00	Resident \$35.00 Non-Resident \$38.00
Day Camps	3-5 day sessions	Resident \$125.00-\$198.00 Non-Resident \$138.00-\$165.00	Resident \$136.00-\$215.00 Non-Resident \$148.00-\$180.00

Appendix B – continued

<b>Program Service</b>	<b>Description</b>	<b>Fees as of 07/01/2023</b>	<b>Anticipated Fee by 07/01/2026</b>
<b>Contract Classes</b>			
Youth, Adult, and Senior classes	This includes fitness, sports, and specialty classes and camps. The contractor sets the fees.	60%-70% contractor split	60% contractor split
		30%-40% LARPD split	40% LARPD split
<b>Senior Services</b>			
Day Trips/Socials	Varies throughout the year	Resident \$5.00-\$100.00	Resident \$5.00 - \$100.00
		Non-Resident \$6.00 - \$110.00	Non-Resident \$6.00 - \$110.00
LARPD Senior Classes	LARPD staff-led classes	Resident \$5.00-\$40.00	Resident \$5.00 - \$100.00
		Non-Resident \$6.00 - \$44.00	Non-Resident \$6.00 - \$110.00