

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

	FY22-23	FY23-24	FY24-25		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$2,862	\$19,748	\$23,158	\$0	\$23,158	-
From Operations	485,449	591,346	594,889	577,275	17,614	3%
Total Revenue	\$488,311	\$611,094	\$618,047	\$577,275	\$40,772	7%
Salary and Benefits	915,823	1,026,392	1,131,432	1,142,075	10,643	1%
Services and Supplies	515,482	579,322	643,660	574,008	(69,653)	(12%)
Operating Capital	6,063	43,147	0	0	0	-
Sub-total, Expenses	\$1,437,368	\$1,648,861	\$1,775,093	\$1,716,083	(\$59,010)	(3%)
Net Operating Results	(\$949,057)	(\$1,037,768)	(\$1,157,045)	(\$1,138,808)	(\$18,238)	(2%)

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

	FY22-23	FY23-24	FY24-25		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$557,456	\$657,687	\$638,824	\$603,872	\$34,952	6%
From Operations	3,075,747	3,394,143	3,878,374	3,700,824	177,550	5%
Total Revenue	\$3,633,203	\$4,051,830	\$4,517,198	\$4,304,696	\$212,502	5%
Salary and Benefits	\$5,090,610	\$5,684,440	\$6,182,849	\$6,254,256	71,407	1%
Services and Supplies	\$3,244,768	\$3,631,376	\$4,078,764	\$3,745,740	(333,024)	(9%)
Operating Capital	\$93,638	\$112,996	\$0	\$68,000	68,000	100%
Sub-total, Expenses	\$8,429,015	\$9,428,811	\$10,261,613	\$10,067,996	(\$193,617)	(2%)
Net Operating Results	(\$4,795,812)	(\$5,376,982)	(\$5,744,415)	(\$5,763,300)	\$18,885	0%

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

	FY22-23	FY23-24	FY24-25		Variance	
	Actual	Actual	Actual	Budget	\$	%
Salaries and Benefits						
Salaries - Full-time	\$2,635,150	\$3,043,166	\$3,309,885	\$3,231,506	(\$78,378)	(2%)
Salaries - Part-time Benefited	\$405,175	\$388,649	\$300,802	\$384,273	\$83,471	22%
Salaries - Part-time	\$764,666	\$815,305	\$982,134	\$961,891	(\$20,243)	(2%)
Stipends - Board	\$13,100	\$12,100	\$11,900	\$15,000	\$3,100	21%
Retirement	\$258,129	\$273,812	\$265,142	\$291,332	\$26,190	9%
Employee Group Insurance	\$670,695	\$754,639	\$881,909	\$888,410	\$6,501	1%
Workers' Compensation	\$143,133	\$168,862	\$170,572	\$216,828	\$46,255	21%
Medicare/FICA Payroll Tax	\$200,562	\$227,907	\$260,505	\$265,015	\$4,510	2%
Total Salaries and Benefits	\$5,090,610	\$5,684,440	\$6,182,849	\$6,254,256	\$71,407	1%
<i>% of total</i>	<i>60%</i>	<i>60%</i>	<i>60%</i>	<i>62%</i>		
Services and Supplies						
Maintenance-Structures&Grounds	\$390,997	\$454,379	\$469,374	\$343,600	(\$125,774)	(37%)
Maintenance - Equipment	\$83,115	\$117,509	\$194,768	\$140,970	(\$53,798)	(38%)
Utilities - Water/Sewer	\$921,330	\$1,034,178	\$1,122,210	\$1,068,700	(\$53,510)	(5%)
Utilities - Gas/Electric/Other	\$229,896	\$230,690	\$229,296	\$298,719	\$69,423	23%
Communications	\$65,298	\$63,685	\$81,246	\$68,630	(\$12,616)	(18%)
Memberships & Subscriptions	\$18,590	\$9,873	\$11,981	\$16,901	\$4,920	29%
Travel	\$34,176	\$39,062	\$37,050	\$46,600	\$9,550	20%
Training & Conferences	\$13,485	\$16,126	\$23,881	\$16,560	(\$7,321)	(44%)
Publications & Legal Notices	\$1,493	\$1,795	\$766	\$0	(\$766)	-
Legal	\$40,000	\$39,410	\$99,212	\$60,000	(\$39,212)	(65%)
Program Services/Supplies	\$33,354	\$53,767	\$55,473	\$57,975	\$2,502	4%
Professional Services	\$315,999	\$425,547	\$339,569	\$344,436	\$4,868	1%
Licensing	\$3,766	\$1,632	\$12,258	\$4,500	(\$7,758)	(172%)
Field Trips/Events	\$34,611	\$34,637	\$27,685	\$34,500	\$6,815	20%
Instructors & Sports Officials	\$188,581	\$230,803	\$265,783	\$208,500	(\$57,283)	(27%)
Insurance	\$269,119	\$330,226	\$376,825	\$374,408	(\$2,417)	(1%)
Rents/Leases - Equipment	\$59,513	\$29,749	\$48,695	\$13,500	(\$35,195)	(261%)
Rents/Leases-Structure&Grounds	\$62,309	\$63,453	\$70,270	\$66,270	(\$4,000)	(6%)
Rent & Lease - Vehicle	\$63,067	\$67,205	\$167,453	\$151,449	(\$16,004)	(11%)
Agricultural Supplies	\$49,894	\$21,779	\$51,566	\$53,300	\$1,734	3%
Uniforms/Safety Products	\$11,106	\$16,788	\$21,086	\$19,850	(\$1,236)	(6%)
Household Supplies	\$31,296	\$27,292	\$35,607	\$34,250	(\$1,357)	(4%)
Food	\$30,787	\$37,707	\$40,676	\$39,285	(\$1,391)	(4%)
Office Supplies	\$16,333	\$14,330	\$12,471	\$12,625	\$154	1%
Medical	\$3,635	\$4,370	\$6,737	\$6,950	\$213	3%
Tools & Instruments	\$20,885	\$17,433	\$19,147	\$13,400	(\$5,747)	(43%)
Non Capital Equipment	\$39,925	\$35,903	\$41,933	\$40,000	(\$1,933)	(5%)
Miscellaneous-Refunds Expense	\$148	\$17	\$2	\$0	(\$2)	-
Finance Charges/Active CC Fees	\$24,850	\$26,414	\$30,527	\$25,765	(\$4,762)	(18%)
Recreation Software Transaction Fees	\$14,012	\$13,908	\$15,403	\$13,700	(\$1,703)	(12%)
Pension Debt Service Interest	\$107,517	\$106,030	\$104,136	\$104,717	\$581	1%
P G & E debt service	\$65,680	\$65,680	\$65,680	\$65,680	\$0	0%
Total Services and Supplies	\$3,244,768	\$3,631,376	\$4,078,764	\$3,745,740	(\$333,024)	(9%)
Operating Capital	93,638	112,996	0	68,000	68,000	100%
Total Operating Expenses	\$8,429,015	\$9,428,811	\$10,261,613	\$10,067,996	(\$193,617)	(2%)