



Livermore Area
Recreation and Park District
An independent special district

LIVERMORE AREA RECREATION AND PARK DISTRICT

SPECIAL MEETING of the BOARD OF DIRECTORS: BUDGET WORKSHOP

DRAFT MINUTES

WEDNESDAY, MARCH 9, 2022

5:30 P.M.

NOTICE: Coronavirus COVID-19

In accordance with the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), as amended by Assembly Bill 361 (2021), members of the Livermore Area Recreation and Park District Board of Directors and staff participated in this meeting via teleconference (Zoom). In the interest of maintaining proper social distancing, members of the public also participated in this meeting electronically.

DIRECTORS PRESENT: Directors David Furst, Jan Palajac, Philip Pierpont,
Vice Chair James Boswell, and Chair Maryalice Faltings

DIRECTORS ABSENT: None

STAFF MEMBERS PRESENT: Mathew Fuzie, Fred Haldeman, Jeffrey Schneider, Jill Kirk,
David Weisgerber, Joseph Benjamin, Julie Dreher, Linda
VanBuskirk, Megan Shannon, Michelle Newbould, Pamela
Healy, Patrick Lucky

GENERAL COUNSEL: None

OTHERS PRESENT: None
[PUBLIC MEMBERS]:

1. CALL TO ORDER – ROLL CALL:

Chair Faltings called the meeting to order at 5:30 p.m. All Directors were present via Zoom.

2. BUDGET WORKSHOP

2.1 FY 2021-2022 MID-YEAR OPERATING BUDGET UPDATE

The Board reviewed the Mid-Year FY21-22 Operating Budget.

Business Services Manager Jeffrey Schneider presented a detailed report on the District's FY21-22 Mid-Year Operating Budget Update, plus key assumptions for the current and upcoming fiscal year. The presentation was previewed by the Finance Committee at its February 22, 2022 meeting, and with the Personnel Committee at

its February 8, 2022 meeting. The committees supported staff's plan to utilize its presentation as a foundation for the March 9th Board Budget Workshop. Schedules included a line-item review of Year-to-Date actual results through December, 2021 and compared to forecasted results from January '22 through June '22.

The Board had no comments or questions on the staff report or presentation.

2.2 **FY 2022-2023 PRELIMINARY OPERATING BUDGET**

The Board reviewed and discussed the FY22-23 Preliminary Operating Budget.

BSM Schneider presented a detailed view of next year's financial plan. He highlighted Total Revenues of \$21,333,867, up 5% vs the FY 21-22 Mid-Year Budget excluding the impact of the receipt, in FY21-22, of the one-time COVID Relief Fund funds. Tax Revenues are up \$364,151, or 3%, while Program Revenue are growing by \$718,300, or 11%; Tax revenues will amount to 66% of total revenues, vs 68% in FY21-22. Salary and Benefits are growing by 9%; Services and Supplies are growing by 12%. The Preliminary Budget for FY22-23 shows Total Net Operating Results of \$489,275 favorable.

The Preliminary Operating Budget was previewed by the Finance Committee at its February 22, 2022 meeting, and with the Personnel Committee at its February 8, 2022 meeting. The committees recommended approval by the full Board.

Director questions/comments included: Utility expenses for water/sewer increasing, currently shown as a 5% growth rate; the impact on the remaining outstanding balance on ACERA; reserves reflected in the budget.

BSM Schneider assured the Board that there will be additional opportunities to discuss this item further within the various committees as well as with the Board again during the next Budget Workshop on May 25th before staff seeks final budget approval in June.

BSM Schneider shared information on staffing trends = Headcount Plans through June 2023, FTE (full time equivalents) Plans through June 2023, and Recruitment Plans through June 2023.

- Director Palajac asked if the Board could receive a summary/outline of headcount by employee type (meaning part-time benefited, regular full-time, pensioned exempt, etc.) BSM Schneider has the data and will send out a revised version of the Headcount.
- Chair Faltings asked about an organization chart listing the job titles and names of employees in that position.

2.3 **FY 2021-2022 through FY 2022-2023 MID-YEAR CAPITAL IMPROVEMENT PLAN BUDGET UPDATE**

The Board reviewed and discussed the proposed Mid-Year Capital Improvement Plan Budget for fiscal years 2021-2022 through 2022-2023.

BSM Schneider led the discussion on CIP Project Financials – Project Spending View: FY21-22 and FY22-23 [page 20 of the presentation].

The CIP Financial Plan for FY21-22 through FY22-23 was previewed by the Facilities Committee at its March 3, 2022 meeting, and by the Finance Committee at its February 22, 2022 meeting.

BSM Schneider shared additional data and graphs [pages 22-26] of the Overall View of Taxes which included ERAF Shift from LARPD to the State (35% of total), LARPD/EBRPD Murray Township Tax Sharing (21%), LARPD Property and Related Taxes (39%); and LARPD Parcel Taxes (5%). Of the tax monies that LARPD receives (\$13,724,449 for FY21-22) another graph showed the Use of LARPD Tax Funds – Outflows by Operating Unit. The next graph showed FY21-22 Mid-Year Budget – General Fund Outflows by Type. The final graph showed LARPD Revenues by Source.

The Board had no comments or questions on the staff report or presentation.

2.4 **2022-2023 CALENDAR AND BUDGET PROCESS**

The Board reviewed and discussed the calendar and budget process for Fiscal Year 2022-2023. BSM Schneider shared his screen and led a discussion on the Financial Planning Calendar: 18-month Plan through FY22-23

The proposed budget process timeline is as follows:

Deliverables:

1. Formal Submission of FY21-22 Mid-Year Budget Update
2. Preliminary view of FY22-23 Operating Budget
 - a. Both 1 and 2 include Operating Plan and Capital Improvement Plan (CIP) projects
3. Formal Submission of FY22-23 Operating Budget

FY21-22 Mid-Year Operating and CIP Budget Proposal and Preliminary FY22-23 Budget

1. 3/4 Publish Board Packet for Workshop and Board meeting
2. 3/9 **Board Review** – Workshop and Board Meeting – Mid-Year Budget Conclusion

FY22-23 Budget – Operating and CIP

1. 5/13 Publish Finance Committee Packet
2. 5/16 **Finance Committee** - Review Proposed FY22-23 Operating and CIP Budgets
 - Target for Initial Review of 5 Year Financial Plan
3. 5/20 Publish Board Packet for FY22-23 Budget Workshop
4. 5/25 **Board Budget Workshop**
5. 6/3 Publish Board Meeting Packet for FY22-23 Budget
6. 6/8 **Board Review** - Board Meeting – Targeted Budget Conclusion
7. 6/29 **Board Review** – IF NEEDED – Budget Conclusion

2.5 **2022-2023 BUDGET PRIORITIES**

The Board discussed Fiscal Year 2022-2023 budget priorities and provided direction to staff.

GM Fuzie prefaced the discussion with the following items:

- a) Staff has been working with the LVJUSD on a funding source for enrichment programs.
- b) LARPD will need to address a commitment to deferred maintenance.

Board members suggested the following budget priorities:

- A strategic planning meeting.
During the strategic planning session (face-to-face), the Board should discuss
 - a) Deferred maintenance;
 - b) The notion of making more out of what we already have, i.e., District facilities, repurpose assets.
 - c) Trail connectivity / trail growth, i.e., potential for trails at Sycamore Grove Park and connecting with the Wentle property, and working with the City on north Livermore connections.
 - d) GM's Goals & Objectives must fit within the context of the strategic plan (looking out 5-7 years).
 - e) Prioritize the current CIP, especially under emergency situations.
 - f) Review the Murray Township agreement.
 - g) City Stadium: Discussed using the golf course property to potentially put in a stadium complex which could house various sports and tournaments.
 - h) Prioritization of projects that are currently on the CIP plan over next 18 months – given environmental conditions.

GM Fuzie concluded that he hears from the Board that in the short term we must look for opportunities to increase our ability to generate revenue and limit our assets to those we need and try to utilize those assets as best we can. The vehicle for that will be our Master Property Agreement which we are working on with the city of Livermore. Regarding the EBRPD, GM Fuzie will bring some recommendations to the Board at a very near meeting.

3. **ADJOURNMENT:** The meeting was adjourned at 6:53 p.m.

Attachments:

- 1) Staff Report with presentation on financial summaries and graphs
- 2) Supplemental materials:
 - a) Revised Financial Planning Calendar: 18-month Plan through FY22-23
 - b) Revised Headcount Plans through June, 2023 – By Employee Type

APPROVED,

Maryalice Summers Faltings
Chair, Board of Directors

ATTEST:

Mathew L. Fuzie
General Manager and
Ex-officio Clerk to the Board of Directors

/lvb

Livermore Area Recreation and Park District

Staff Report

TO: Chair Faltings and Board of Directors

FROM: Mathew Fuzie, General Manager

PREPARED BY: Jeffrey Schneider, Business Services Manager
Julie Dreher, Finance Officer

DATE: March 9, 2022

SUBJECT: **FY21-22 Mid-Year Operating Budget, FY22-23 Preliminary Budget, and CIP Plan for FY21-22 and FY22-23**
(materials are intended to support the Board workshop and subsequent meeting)

COMMITTEES: Finance Committee Recommends approval of the Mid-Year Budget – Feb. 22, 2022

RECOMMENDATION: That the Board of Directors approve the District’s mid-year update to its FY21-22 Operating Budget and CIP Plan for FY21-22 through FY22-23, both of which were originally established with Board approval in June, 2021.

REQUEST: Staff requests the Board’s comments regarding its Preliminary Operating Budget for FY22-23.

BACKGROUND: At mid-year, the District reassesses its Approved Operating and CIP budgets and presents proposed revisions to the Board of Directors for approval. Before reviewing with the Board, proposed revisions are reviewed by the Finance Committee (completed February 22, 2022), whose guidance is then reflected in a subsequent review with the Board at a Budget Workshop and Board of Directors meeting. Per the District’s Budget Policy, Board approval of the Mid-Year Budget is to be obtained by the end of March each year.

SUMMARY:

- The proposed Mid-Year Budget for FY21-22 (which is based on actual results through December, 2021 and projected results from January, 2022 through June, 2022) shows a net contribution of \$2,490,836, which is \$1,058,657 above the Approved Budget of \$1,432,179. The primary driver of this change is the receipt of the State of California COVID Relief Funds of \$1,223,460 in December, though there are several other components to consider:
 1. Revenue from Operations for the year is projected to be \$374,146 below the Approved budget, reflecting more informed projections for our recovery from COVID-driven

restrictions in ESS (\$120,525 below the Approved Budget for the year, as the projections for the 2nd half of the year are \$351,080 below the Approved Budget), and Recreation (Field and Gym Rentals are \$118,549 below the Approved Budget and Aquatics is \$86,015 below the Budget). On the plus side, Youth Sports and Fitness and Open Space are each projected to exceed the Approved Budget by significant amounts (\$111,419 and \$42,262 for the year respectively).

2. Tax Revenues are projected to be \$183,557 above the Approved Budget which is largely a reflection of actual activity through January.
3. Staff are proposing a Vacation Buy-Back in Spring, 2022 that would allow employees to opt to be paid out a portion of their existing vacation balances (up to 40 hours while maintaining a minimum balance of 80 hours). This proposal has been refined since it was presented to the Personnel Commission and Personnel Committee in February and would cost the District, at most, \$117k if all benefited staff participated in the program and did so up to the maximum number of hours available to be “sold” by them. This program will be summarized in a District Notice that will be presented to the Board in March, but its intent is twofold: for the Board to provide an additional benefit for staff in the form of a one-time cash boost and, for some, the chance to begin to accrue vacation after having capped out, and, secondarily, to reduce the District’s vacation liability. *(note: this item was not reflected in the Mid-Year Budget that was presented to the Finance Committee in its February 22, 2022 review).*
4. A change in accounting for PG&E on-bill-financing is adding \$157,631 in expenses (an entry for this item had been made annually by the District’s audit partner and staff are simply revising this process to reflect this expense in our monthly results).
5. As expected, the impact of the POBs net of related ACERA savings, which were not included in the Approved Budget but which are now reflected in it for the entire year, is only \$32,138 negative (debt service will exceed ACERA savings). Recall that this net figure is negative for this year only because the District is absorbing a full year of debt service while realizing only 10 months of ACERA savings (the timing of changes to employer contributions is always in September of each year).

- The Preliminary Budget for FY22-23 includes:

1. Total Revenues of \$21,333,867, up 5% vs the FY21-22 Mid-Year Budget excluding the impact of the receipt, in FY21-22, of the one-time COVID Relief Fund funds;
 - Tax Revenues are up \$364,151, or 3%, while Program Revenue are growing by \$718,300, or 11%; Tax revenues will amount to 66% of total revenues, vs 68% in FY21-22 (excl CA COVID Relief Fund).
2. The Preliminary Budget for FY22-23 shows a net contribution of \$489,275, which reflects plans that build staffing levels to support the onset of offerings that will be made possible by the easing of COVID restrictions, along with cost increases for salaries and benefit components for existing staff (see below). Staff will continue to work through assumptions driving revenue and costs in building toward our formal review of the FY22-23 budget in June, 2022 and these numbers will evolve.

3. Other key elements of the Preliminary FY22-23 Budget:

- Property Tax increases will be in line with recent experience (3% year-over-year).
- Parcel Taxes will increase 2%, in line with the maximum allowed by 97-1 legislation
- Reflects the latest thinking related to the ESS program in response to the LVJUSD's plans to expand Childcare program offerings.
- Continues to reflect Zone 7 revenues and expenses in the Parks group until a formal decision is made about the agreement renewal.
- An increase of \$319k in the Parks group for the maintenance of structures and grounds, mostly related to a plan to expand third-party services to support mowing and related work in neighborhood parks that will address two existing vacant positions and reduce the load on the District's mowing equipment (thus delaying costly capital spending).
- \$200k for election fees associated with Board of Director terms.
- Pension Obligation Bond (POB) Debt Service – Principal down \$110k vs FY21-22.
- Includes a 3% cola, or ~\$339k incl salaries, taxes, workers' comp, and retirement, effective in July, 2022.
- Workers' Compensation – increase of 5% (~\$18k) effective July, 2022.
- Health Benefits – increase of 5% (~\$37k) effective Feb., 2023.
- ACERA employer contribution rates – increase of 5% (~\$33k) effective Sept, 2022.
- 457 match continues (up to 4%) for Regular and Part-time benefited staff, as well as a 2% contribution for Regular Full-Time staff.
- No Vacation Buy-Back is currently assumed in FY22-23.

• The CIP Budget proposed for the balance of FY21-22 and FY22-23 reflects the following:

1. AB1600 funds are significantly constrained near-term;
2. General Fund spending for CIP for FY21-22 and FY22-23 of \$3.1 million would utilize all of our surplus for this year and next, and at present projections would rely on the use of \$148k of reserves.

The attached financial schedules provide a summary view of the Proposed Mid-Year FY21-22 Budget, the Preliminary FY22-23 Budget, and a view of CIP (Capital Improvement Program) spending for FY21-22 and FY22-23.

Attachment :

Financial Summaries - FY21-22 Mid-Year Budget Proposal; Preliminary FY22-23 Budget, and CIP Plan for FY21-22 and FY22-23



Livermore Area Recreation and Park District 3/09/22 Board Of Directors Meeting

Review of:

- 1) FY21-22 Mid-Year Budget Proposal*
- 2) Preliminary FY22-23 Budget*
- 3) Capital Improvement Program (CIP) FY21-22 through FY22-23*

Contents

P3-8	Proposed Mid-Year FY21-22 Operating Budget
P9-14	Preliminary Operating Budget, FY22-23
P15-18	Staffing Plans
P19-20	CIP Plan – FY21-22 and FY22-23
P21-26	Appendix – FY21-22 Data and Graphs
P27-28	Appendix – Calendar for FY22-23 Budget Process

Mid-Year FY21-22 Operating Budget

- P4 Summary View vs Original (Approved) Budget
- P5 Revenue View by Unit
- P6 Salaries and Benefits View by Unit
- P7 Services and Supplies View by Unit
- P8 Expenses by Type View by Unit

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: FY21-22 Mid-Year Budget

	FY18-19	FY19-20	FY20-21	FY21-22		Variance Favorable/(Unfav)	
	Actual	Actual	Actual	MID-YEAR	ORIGINAL	\$	%
Revenue							
Taxes	\$12,109,084	\$12,887,481	\$13,288,094	\$13,724,449	\$13,540,893	\$183,557	1%
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$1,223,460	-
From Operations	\$10,459,970	\$7,285,085	\$4,169,158	\$6,526,967	\$6,901,113	(\$374,146)	(5%)
Total Revenue	\$22,569,054	\$20,172,566	\$17,457,252	\$21,474,876	\$20,442,006	\$1,032,871	5%
Salary and Benefits	\$14,733,868	\$14,947,217	\$11,848,622	\$12,263,619	\$13,319,665	\$1,056,045	8%
Services and Supplies	\$6,210,830	\$6,420,868	\$5,141,179	\$6,710,916	\$5,690,162	(\$1,020,754)	(18%)
Capital	\$318,780	\$39,128	\$8,795	\$9,506	\$0	(\$9,506)	0%
Sub-total, Expenses	\$21,263,478	\$21,407,213	\$16,998,595	\$18,984,041	\$19,009,827	\$25,786	0%
Net Operating Results	\$1,305,576	(\$1,234,647)	\$458,656	\$2,490,836	\$1,432,179	\$1,058,657	74%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Revenue View by Unit: FY21-22 Mid-Year Budget

	FY18-19	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	Actual	MID-YEAR	ORIGINAL	\$	%
Tax Revenue							
Property Taxes	\$10,023,720	\$10,730,942	\$11,177,134	\$11,620,966	\$11,460,000	\$160,966	1%
Parcel Taxes	\$1,548,789	\$1,585,718	\$1,616,370	\$1,603,591	\$1,616,593	(13,002)	(1%)
Other Taxes	\$536,575	\$570,820	\$494,590	\$499,892	\$464,300	35,592	8%
Total Tax Revenues	\$12,109,084	\$12,887,481	\$13,288,094	\$13,724,449	\$13,540,893	\$183,557	1%
<i>% of total</i>	<i>54%</i>	<i>64%</i>	<i>76%</i>	<i>64%</i>	<i>66%</i>		
Other Funding Sources							
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	1,223,460	-
Total CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$1,223,460	-
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>6%</i>	<i>0%</i>		
Earned Income							
Marketing and Public Info	\$22,421	\$20,926	\$1,552	\$0	\$0	0	-
Business Services	\$28,259	\$15,238	\$9,243	\$7,711	\$10,350	(2,639)	(25%)
Concessions	\$56,067	\$30,971	\$0	\$18,672	\$21,550	(2,878)	(13%)
Business Services	\$106,747	\$67,135	\$10,795	\$26,383	\$31,900	(\$5,517)	(17%)
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>		
Camp Shelly	\$75,411	\$20,224	\$4,399	\$60,221	\$52,400	\$7,821	15%
Extended Student Svcs (ESS)	\$5,141,361	\$4,015,338	\$2,370,782	\$3,365,031	\$3,485,600	(120,569)	(3%)
Senior Svcs and Volunteers	\$204,192	\$139,400	\$65,502	\$111,975	\$120,525	(8,550)	(7%)
Preschool	\$445,514	\$314,639	\$41,998	\$163,009	\$172,800	(9,791)	(6%)
Open Space	\$541,373	\$414,549	\$527,482	\$506,592	\$464,330	42,262	9%
Believes Program	\$136,128	\$148,586	\$0	\$124,174	\$148,586	(24,412)	(16%)
Middle School Program	\$623,033	\$487,603	(\$295)	\$0	\$112,321	(112,321)	(100%)
Community Services	\$7,167,012	\$5,540,338	\$3,009,868	\$4,331,002	\$4,556,562	(\$225,560)	(5%)
<i>% of total</i>	<i>32%</i>	<i>27%</i>	<i>17%</i>	<i>20%</i>	<i>22%</i>		
Recreation Classes	\$516,021	\$62,811	\$39,523	\$117,617	\$105,942	11,675	11%
Adult Sports and Fitness	\$140,876	\$72,557	\$1,157	\$56,470	\$72,035	(15,565)	(22%)
Facility Use & Rentals	\$889,652	\$425,985	\$44,938	\$308,909	\$319,808	(10,899)	(3%)
Youth Sports and Fitness	\$191,833	\$126,859	\$162,163	\$387,759	\$276,340	111,419	40%
Field and Gym Rentals	\$498,537	\$389,543	\$265,577	\$479,051	\$597,600	(118,549)	(20%)
Aquatics	\$516,328	\$262,456	\$281,812	\$446,659	\$532,674	(86,015)	(16%)
Recreation	\$2,753,247	\$1,340,212	\$795,171	\$1,796,465	\$1,904,399	(\$107,934)	(6%)
<i>% of total</i>	<i>12%</i>	<i>7%</i>	<i>5%</i>	<i>8%</i>	<i>9%</i>		
Park Operations	\$432,964	\$337,400	\$353,323	\$373,117	\$408,252	(\$35,135)	(9%)
<i>% of total</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>		
Total Earned Income	\$10,459,970	\$7,285,085	\$4,169,158	\$6,526,967	\$6,901,113	(\$374,146)	(5%)
<i>% of total</i>	<i>46%</i>	<i>36%</i>	<i>24%</i>	<i>30%</i>	<i>34%</i>		
Total General Fund Revenue	\$22,569,054	\$20,172,566	\$17,457,252	\$21,474,876	\$20,442,006	\$1,032,871	5%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Salaries and Benefits View by Unit: FY21-22 Mid-Year Budget

	FY18-19	FY19-20	FY20-21	FY21-22		Variance Favorable/(Unfav)	
	Actual	Actual	Actual	MID-YEAR	ORIGINAL	\$	%
Administration	\$1,680,884	\$2,330,721	\$2,209,588	\$1,907,392	\$2,094,324	\$186,932	9%
Marketing and Public Info	\$119,961	\$218,803	\$71,492	\$0	\$0	0	-
Technology and Communications	\$101,923	\$94,861	\$25,315	\$0	\$0	0	-
Customer and Business Services	\$459,893	\$307,731	\$149,831	\$159,514	\$192,435	32,921	17%
Concessions	\$35,179	\$13,494	\$0	\$12,008	\$5,721	(6,287)	(110%)
Administration	\$2,397,840	\$2,965,609	\$2,456,225	\$2,078,914	\$2,292,480	\$213,566	9%
<i>% of total</i>	<i>16%</i>	<i>20%</i>	<i>21%</i>	<i>17%</i>	<i>17%</i>		
Camp Shelly	\$28,289	\$43,925	\$4,482	\$33,341	\$14,503	(\$18,838)	(130%)
Extended Student Svcs (ESS)	\$4,204,973	\$4,144,190	\$3,230,401	\$3,260,487	\$3,390,035	129,548	4%
Senior Svcs and Volunteers	\$325,691	\$167,677	\$116,943	\$146,328	\$168,870	22,541	13%
Preschool	\$422,919	\$327,410	\$50,598	\$148,531	\$159,761	11,231	7%
Open Space	\$1,149,578	\$944,022	\$904,156	\$968,287	\$1,049,511	81,224	8%
Community Outreach	\$0	\$171,210	\$671,778	\$659,552	\$726,798	67,246	9%
Believes Program	\$135,736	\$153,006	\$3,676	\$125,404	\$155,393	29,989	19%
Middle School Program	\$503,832	\$509,465	\$49,587	\$0	\$102,257	102,257	100%
Community Services	\$6,771,018	\$6,460,905	\$5,031,620	\$5,341,930	\$5,767,128	\$425,198	7%
<i>% of total</i>	<i>46%</i>	<i>43%</i>	<i>42%</i>	<i>44%</i>	<i>43%</i>		
Recreation Classes	\$79,549	\$2,996	\$0	\$0	\$0	0	-
Adult Sports and Fitness	\$45,984	\$47,147	\$11,221	\$16,715	\$0	(16,715)	-
Facility Use & Rentals	\$391,356	\$205,585	\$42,256	\$155,892	\$117,302	(38,590)	(33%)
Youth Sports and Fitness	\$125,395	\$110,632	\$70,014	\$172,009	\$182,728	10,719	6%
Field and Gym Rentals	\$222,655	\$212,499	\$131,454	\$213,196	\$207,694	(5,502)	(3%)
Recreation Administration	\$0	\$514,747	\$651,991	\$502,992	\$698,086	195,094	28%
Building Operations	\$541,826	\$583,914	\$352,945	\$451,456	\$384,120	(67,336)	(18%)
Aquatics	\$1,088,951	\$541,834	\$194,368	\$485,260	\$457,697	(27,564)	(6%)
Recreation	\$2,495,716	\$2,219,354	\$1,454,248	\$1,997,519	\$2,047,627	\$50,108	2%
<i>% of total</i>	<i>17%</i>	<i>15%</i>	<i>12%</i>	<i>16%</i>	<i>15%</i>		
Building Maintenance	542,858	945,645	896,043	895,199	1,083,412	188,214	17%
Park Operations	2,526,436	2,355,704	2,010,485	1,950,058	2,129,018	178,960	8%
Parks and Facilities Maintenance	\$3,069,294	\$3,301,349	\$2,906,528	\$2,845,257	\$3,212,431	\$367,174	11%
<i>% of total</i>	<i>21%</i>	<i>22%</i>	<i>25%</i>	<i>23%</i>	<i>24%</i>		
TOTAL Salaries and Benefits Expense	\$14,733,868	\$14,947,217	\$11,848,622	\$12,263,619	\$13,319,665	\$1,056,045	8%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Services and Supplies View by Unit: FY21-22 Mid-Year Budget

	FY18-19	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	Actual	MID-YEAR	ORIGINAL	\$	%
Administration	\$926,128	\$1,299,863	\$1,449,572	\$2,070,216	\$1,110,648	(\$959,567)	(86%)
Marketing and Public Info	\$142,140	\$148,241	\$13,393	\$0	\$67,080	67,080	100%
Technology and Communications	\$250,139	\$410,910	\$445,567	\$538,534	\$511,242	(27,292)	(5%)
Customer and Business Services	\$201,372	\$140,661	\$98,895	\$140,782	\$146,200	5,418	4%
Capital Equipment (excl CIP)	\$318,780	\$39,128	\$8,795	\$9,506	\$0	(9,506)	-
Concessions	\$21,001	\$9,135	\$0	\$24,825	\$11,920	(12,905)	(108%)
Administration	\$1,859,560	\$2,047,938	\$2,016,222	\$2,783,862	\$1,847,090	(\$936,772)	(51%)
<i>% of total</i>	<i>28%</i>	<i>32%</i>	<i>39%</i>	<i>41%</i>	<i>32%</i>		
Camp Shelly	\$11,963	\$19,411	\$7,947	\$10,974	15,400	4,426	29%
Extended Student Svcs (ESS)	\$332,483	\$323,798	\$167,627	\$177,477	170,696	(6,781)	(4%)
Senior Svcs and Volunteers	\$135,384	\$101,544	\$38,215	\$59,729	78,440	18,711	24%
Preschool	\$26,856	\$10,307	\$140	\$7,620	10,800	3,180	29%
Open Space	\$91,357	\$83,135	\$90,907	\$90,245	91,700	1,455	2%
Community Outreach	\$0	\$3,031	\$2,722	\$16,244	7,050	(9,194)	(130%)
Believes Program	\$0	\$0	\$0	\$0	0	0	-
Middle School Program	\$27,304	\$23,516	\$1,488	\$0	12,000	12,000	100%
Community Services	\$625,347	\$564,742	\$309,046	\$362,289	\$386,086	\$23,797	6%
<i>% of total</i>	<i>10%</i>	<i>9%</i>	<i>6%</i>	<i>5%</i>	<i>7%</i>		
Recreation Classes	\$273,760	\$88,685	\$23,543	\$60,494	\$29,600	(30,894)	(104%)
Adult Sports and Fitness	\$60,426	\$46,543	\$845	\$23,286	\$41,200	17,914	43%
Facility Use & Rentals	\$159,868	\$70,959	\$1,711	\$17,466	\$18,100	634	4%
Youth Sports and Fitness	\$52,778	\$84,575	\$43,938	\$97,204	\$36,160	(61,044)	(169%)
Field and Gym Rentals	\$37,767	\$49,747	\$5,785	\$25,504	\$22,330	(3,174)	(14%)
Recreation Administration	\$0	\$3,159	\$24	\$1,292	\$8,255	6,963	84%
Building Operations	\$137,063	\$92,135	\$13,804	\$81,805	\$27,400	(54,405)	(199%)
Aquatics	\$133,589	\$103,536	\$39,945	\$69,355	\$64,494	(4,861)	(8%)
Recreation	\$855,251	\$539,339	\$129,596	\$376,406	\$247,539	(\$128,867)	(52%)
<i>% of total</i>	<i>13%</i>	<i>8%</i>	<i>3%</i>	<i>6%</i>	<i>4%</i>		
Building Maintenance	\$784,618	\$665,429	\$502,651	\$594,916	673,395	78,479	12%
Park Operations	\$2,404,834	\$2,609,198	\$2,192,459	\$2,602,948	2,536,052	(66,896)	(3%)
Parks and Facilities Maintenance	\$3,189,452	\$3,274,627	\$2,695,111	\$3,197,864	\$3,209,447	\$11,583	0%
<i>% of total</i>	<i>49%</i>	<i>51%</i>	<i>52%</i>	<i>48%</i>	<i>56%</i>		
TOTAL Services & Supplies Expense	\$6,529,610	\$6,426,647	\$5,149,974	\$6,720,422	\$5,690,162	(\$1,030,260)	(18%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Expenses by Type View: FY21-22 Mid-Year Budget

	FY18-19	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	Actual	MID-YEAR	ORIGINAL	\$	%
Salaries and Benefits							
Salaries - Full-time	\$5,746,727	\$7,074,272	\$6,077,388	\$6,528,891	\$6,519,991	(\$8,900)	(0%)
Salaries - Part-time Benefited	\$2,346,671	\$1,496,691	\$990,908	\$776,787	\$797,629	\$20,842	3%
Salaries - Part-time	\$2,561,659	\$1,749,256	\$629,067	\$1,638,351	\$1,732,024	\$93,673	5%
Stipends - Board	\$23,500	\$28,950	\$31,400	\$33,000	\$36,000	\$3,000	8%
Retirement	\$1,265,065	\$1,683,358	\$1,524,108	\$880,097	\$1,790,201	\$910,104	51%
Employee Group Insurance	\$1,706,047	\$1,898,746	\$1,584,006	\$1,589,441	\$1,582,995	(\$6,446)	(0%)
Workers' Compensation	\$560,344	\$399,917	\$251,742	\$327,954	\$322,256	(\$5,697)	(2%)
Unemployment	\$0	\$112,249	\$404,991	\$36,000	\$72,000	\$36,000	50%
Medicare/FICA Payroll Tax	\$523,855	\$503,779	\$355,012	\$453,098	\$466,568	\$13,470	3%
Total Salaries and Benefits	\$14,733,868	\$14,947,217	\$11,848,622	\$12,263,619	\$13,319,665	\$1,056,045	8%
<i>% of total</i>	<i>69%</i>	<i>70%</i>	<i>70%</i>	<i>65%</i>	<i>70%</i>		
Services and Supplies							
Maintenance-Structures&Grounds	\$1,056,806	\$892,252	\$547,537	\$754,251	\$888,300	\$134,049	15%
Maintenance - Equipment	\$115,395	\$188,651	\$186,429	\$229,464	\$239,753	\$10,289	4%
Utilities - Water/Sewer	\$1,241,002	\$1,308,527	\$1,431,310	\$1,416,039	\$1,294,550	(\$121,489)	(9%)
Utilities - Gas/Electric/Other	\$451,606	\$370,599	\$314,273	\$333,671	\$325,550	(\$8,121)	(2%)
Communications	\$132,213	\$144,891	\$139,027	\$166,688	\$165,343	(\$1,346)	(1%)
Memberships & Subscriptions	\$31,464	\$33,774	\$27,188	\$33,891	\$26,564	(\$7,327)	(28%)
Travel	\$131,292	\$96,958	\$77,316	\$100,264	\$113,240	\$12,976	11%
Training & Conferences	\$46,378	\$13,463	\$3,366	\$31,786	\$18,335	(\$13,451)	(73%)
Publications & Legal Notices	\$4,485	\$3,179	\$2,106	\$2,027	\$2,400	\$373	16%
Legal	\$136,330	\$132,000	\$120,000	\$88,000	\$120,000	\$32,000	27%
Program Services/Supplies	\$130,309	\$125,077	\$249,102	\$60,937	\$76,820	\$15,883	21%
Professional Services	\$909,105	\$1,396,301	\$850,170	\$640,301	\$677,338	\$37,037	5%
Licensing	\$25,233	\$19,947	\$14,304	\$22,950	\$20,500	(\$2,450)	(12%)
Field Trips/Events	\$134,397	\$89,288	(\$965)	\$17,331	\$42,560	\$25,229	59%
Instructors & Sports Officials	\$372,494	\$230,262	\$99,723	\$195,189	\$114,860	(\$80,329)	(70%)
Insurance	\$303,275	\$403,470	\$546,180	\$548,064	\$616,240	\$68,176	11%
Rents/Leases - Equipment	\$105,419	\$105,333	\$108,136	\$112,838	\$110,812	(\$2,026)	(2%)
Rents/Leases-Structure&Grounds	\$141,603	\$205,033	\$174,616	\$180,613	\$200,564	\$19,951	10%
Rent & Lease - Vehicle	\$0	\$146,046	\$17,373	\$153,591	\$155,820	\$2,229	1%
Agricultural Supplies	\$90,659	\$33,479	\$34,733	\$113,597	\$117,000	\$3,403	3%
Uniforms/Safety Products	\$30,048	\$31,400	\$21,270	\$34,384	\$33,650	(\$734)	(2%)
Household Supplies	\$117,836	\$104,132	\$39,400	\$67,722	\$48,500	(\$19,222)	(40%)
Food	\$140,532	\$94,169	\$18,225	\$42,442	\$50,873	\$8,431	17%
Office Supplies	\$71,702	\$57,353	\$19,845	\$30,088	\$53,440	\$23,352	44%
Medical	\$21,627	\$12,253	\$7,722	\$15,577	\$10,350	(\$5,227)	(50%)
Tools & Instruments	\$32,867	\$21,227	\$15,319	\$23,295	\$29,100	\$5,805	20%
Non Capital Equipment	\$118,805	\$53,824	\$24,491	\$136,134	\$74,900	(\$61,234)	(82%)
Miscellaneous Expense	(\$116)	\$135	\$6,708	(\$102)	\$0	\$102	-
Finance Charges/Rec Software Credit Card Fees	\$74,370	\$44,166	\$35,275	\$54,109	\$34,800	(\$19,309)	(55%)
Recreation Software Transaction Fees	\$43,694	\$30,330	\$11,000	\$27,378	\$28,000	\$622	2%
Pension Debt Service Interest	\$0	\$0	\$0	\$260,766	\$0	(\$260,766)	-
POB Debt Service Principal	\$0	\$0	\$0	\$660,000	\$0	(\$660,000)	-
P G & E debt service	\$0	\$0	\$0	\$157,631	\$0	(\$157,631)	-
SYC GROVE TRAIL RENOVATIONS (SIDEWALK REPAIR FUND)	\$0	\$10,573	\$0	\$0	\$0	\$0	-
IT EQUIPMENT	\$0	\$22,776	\$0	\$0	\$0	\$0	-
Total Services and Supplies	\$6,210,830	\$6,420,868	\$5,141,179	\$6,710,916	\$5,690,162	(\$1,020,754)	(18%)
Capital Equipment	318,780	39,128	8,795	9,506	0	(9,506)	-
Total Operating Expenses	\$21,263,478	\$21,407,213	\$16,998,595	\$18,984,041	\$19,009,827	\$25,786	0%

Preliminary Operating Budget – FY22-23

- P10 Summary View: FY22-23 Preliminary Budget
- P11 Revenue View by Unit: FY22-23
- P12 Salaries and Benefits View by Unit: FY22-23
- P13 Services and Supplies View by Unit: FY22-23
- P14 Expenses by Type View: FY22-23

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: FY22-23 Preliminary Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	MID-YEAR BUDGET	PRELIM BUDGET	\$	%
Revenue							
Taxes	\$12,109,084	\$12,887,481	\$13,288,094	\$13,724,449	\$14,088,600	\$364,151	3%
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	(\$1,223,460)	-
From Operations	10,459,970	7,285,085	4,169,158	6,526,967	7,245,267	\$718,300	11%
Total Revenue	\$22,569,054	\$20,172,566	\$17,457,252	\$21,474,876	\$21,333,867	(\$141,009)	(1%)
Salary and Benefits	\$14,733,868	\$14,947,217	\$11,848,622	\$12,263,619	\$13,334,274	1,070,655	9%
Services and Supplies	\$6,210,830	\$6,420,868	\$5,141,179	\$6,710,916	\$7,510,318	799,403	12%
Capital	\$318,780	\$39,128	\$8,795	\$9,506	\$0	(9,506)	(100%)
Sub-total, Expenses	\$21,263,478	\$21,407,213	\$16,998,595	\$18,984,041	\$20,844,592	\$1,860,552	10%
Net Operating Results	\$1,305,576	(\$1,234,647)	\$458,656	\$2,490,836	\$489,275	(\$2,001,561)	(80%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Revenue View by Unit: FY22-23 Preliminary Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	MID-YEAR BUDGET	PRELIM BUDGET	\$	%
Tax Revenue							
Property Taxes	\$10,023,720	\$10,730,942	\$11,177,134	\$11,620,966	\$11,957,600	\$336,634	3%
Parcel Taxes	\$1,548,789	\$1,585,718	\$1,616,370	\$1,603,591	\$1,636,000	\$32,409	2%
Other Taxes	\$536,575	\$570,820	\$494,590	\$499,892	\$495,000	(\$4,892)	(1%)
Total Tax Revenues	\$12,109,084	\$12,887,481	\$13,288,094	\$13,724,449	\$14,088,600	\$364,151	3%
<i>% of total</i>	<i>54%</i>	<i>64%</i>	<i>76%</i>	<i>64%</i>	<i>66%</i>		
Other Funding Sources							
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	(\$1,223,460)	(100%)
Total CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	(\$1,223,460)	(100%)
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>6%</i>	<i>0%</i>		
Earned Income							
Marketing and Public Info	\$22,421	\$20,926	\$1,552	\$0	\$0	0	-
Business Services	\$28,259	\$15,238	\$9,243	\$7,711	\$7,420	(\$291)	(4%)
Concessions	\$56,067	\$30,971	\$0	\$18,672	\$95,099	\$76,427	409%
Business Services	\$106,747	\$67,135	\$10,795	\$26,383	\$102,519	\$76,136	289%
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>		
Camp Shelly	\$75,411	\$20,224	\$4,399	\$60,221	\$60,575	\$354	1%
Extended Student Svcs (ESS)	\$5,141,361	\$4,015,338	\$2,370,782	\$3,365,031	\$3,465,360	\$100,329	3%
Senior Svcs and Volunteers	\$204,192	\$139,400	\$65,502	\$111,975	\$115,110	\$3,135	3%
Preschool	\$445,514	\$314,639	\$41,998	\$163,009	\$262,700	\$99,691	61%
Open Space	\$541,373	\$414,549	\$527,482	\$506,592	\$501,100	(\$5,492)	(1%)
Believes Program	\$136,128	\$148,586	\$0	\$124,174	\$380,000	\$255,826	206%
Middle School Program	\$623,033	\$487,603	(\$295)	\$0	\$0	\$0	-
Community Services	\$7,167,012	\$5,540,338	\$3,009,868	\$4,331,002	\$4,784,845	\$453,843	10%
<i>% of total</i>	<i>32%</i>	<i>27%</i>	<i>17%</i>	<i>20%</i>	<i>22%</i>		
Recreation Classes	\$516,021	\$62,811	\$39,523	\$117,617	\$174,000	\$56,383	48%
Adult Sports and Fitness	\$140,876	\$72,557	\$1,157	\$56,470	\$64,500	\$8,030	14%
Facility Use & Rentals	\$889,652	\$425,985	\$44,938	\$308,909	\$293,659	(\$15,250)	(5%)
Youth Sports and Fitness	\$191,833	\$126,859	\$162,163	\$387,759	\$397,000	\$9,241	2%
Field and Gym Rentals	\$498,537	\$389,543	\$265,577	\$479,051	\$525,600	\$46,549	10%
Aquatics	\$516,328	\$262,456	\$281,812	\$446,659	\$508,200	\$61,541	14%
Recreation	\$2,753,247	\$1,340,212	\$795,171	\$1,796,465	\$1,962,959	\$166,494	9%
<i>% of total</i>	<i>12%</i>	<i>7%</i>	<i>5%</i>	<i>8%</i>	<i>9%</i>		
Park Operations	\$432,964	\$337,400	\$353,323	\$373,117	\$394,944	\$21,827	6%
<i>% of total</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>		
Total Earned Income	\$10,459,970	\$7,285,085	\$4,169,158	\$6,526,967	\$7,245,267	\$718,300	11%
<i>% of total</i>	<i>46%</i>	<i>36%</i>	<i>24%</i>	<i>30%</i>	<i>34%</i>		
Total General Fund Revenue	\$22,569,054	\$20,172,566	\$17,457,252	\$21,474,876	\$21,333,867	(\$141,009)	(1%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Salaries and Benefits View by Unit: FY22-23 Preliminary Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	MID-YEAR BUDGET	PRELIM BUDGET	\$	%
Administration	\$1,680,884	\$2,330,721	\$2,209,588	\$1,907,392	\$1,928,784	\$21,392	1%
Marketing and Public Info	\$119,961	\$218,803	\$71,492	\$0	\$0	0	-
Technology and Communications	\$101,923	\$94,861	\$25,315	\$0	\$0	0	-
Customer and Business Services	\$459,893	\$307,731	\$149,831	\$159,514	\$187,292	27,778	17%
Concessions	\$35,179	\$13,494	\$0	\$12,008	\$48,769	36,760	306%
Administration	\$2,397,840	\$2,965,609	\$2,456,225	\$2,078,914	\$2,164,845	\$85,931	4%
<i>% of total</i>	<i>16%</i>	<i>20%</i>	<i>21%</i>	<i>17%</i>	<i>16%</i>		
Camp Shelly	\$28,289	\$43,925	\$4,482	\$33,341	\$38,716	\$5,375	16%
Extended Student Svcs (ESS)	\$4,204,973	\$4,144,190	\$3,230,401	\$3,260,487	\$3,066,131	(194,356)	(6%)
Senior Svcs and Volunteers	\$325,691	\$167,677	\$116,943	\$146,328	\$184,666	38,338	26%
Preschool	\$422,919	\$327,410	\$50,598	\$148,531	\$246,399	97,868	66%
Open Space	\$1,149,578	\$944,022	\$904,156	\$968,287	\$1,155,577	187,290	19%
Community Outreach	\$0	\$171,210	\$671,778	\$659,552	\$720,223	60,671	9%
Believes Program	\$135,736	\$153,006	\$3,676	\$125,404	\$381,422	256,018	204%
Middle School Program	\$503,832	\$509,465	\$49,587	\$0	\$0	0	-
Community Services	\$6,771,018	\$6,460,905	\$5,031,620	\$5,341,930	\$5,793,133	\$451,204	8%
<i>% of total</i>	<i>46%</i>	<i>43%</i>	<i>42%</i>	<i>44%</i>	<i>43%</i>		
Recreation Classes	\$79,549	\$2,996	\$0	\$0	\$0	0	-
Adult Sports and Fitness	\$45,984	\$47,147	\$11,221	\$16,715	\$14,892	(1,822)	(11%)
Facility Use & Rentals	\$391,356	\$205,585	\$42,256	\$155,892	\$283,181	127,289	82%
Youth Sports and Fitness	\$125,395	\$110,632	\$70,014	\$172,009	\$193,578	21,569	13%
Field and Gym Rentals	\$222,655	\$212,499	\$131,454	\$213,196	\$256,772	43,576	20%
Recreation Administration	\$0	\$514,747	\$651,991	\$502,992	\$275,196	(227,796)	(45%)
Building Operations	\$541,826	\$583,914	\$352,945	\$451,456	\$513,788	62,332	14%
Aquatics	\$1,088,951	\$541,834	\$194,368	\$485,260	\$845,381	360,120	74%
Recreation	\$2,495,716	\$2,219,354	\$1,454,248	\$1,997,519	\$2,382,787	\$385,268	19%
<i>% of total</i>	<i>17%</i>	<i>15%</i>	<i>12%</i>	<i>16%</i>	<i>18%</i>		
Building Maintenance	542,858	945,645	896,043	895,199	937,838	42,640	5%
Park Operations	2,526,436	2,355,704	2,010,485	1,950,058	2,055,671	105,612	5%
Parks and Facilities Maintenance	\$3,069,294	\$3,301,349	\$2,906,528	\$2,845,257	\$2,993,509	\$148,252	5%
<i>% of total</i>	<i>21%</i>	<i>22%</i>	<i>25%</i>	<i>23%</i>	<i>22%</i>		
TOTAL Salaries and Benefits Expense	\$14,733,868	\$14,947,217	\$11,848,622	\$12,263,619	\$13,334,274	\$1,070,655	9%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Services and Supplies View by Unit: FY22-23 Preliminary Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	MID-YEAR BUDGET	PRELIM BUDGET	\$	%
Administration	\$926,128	\$1,299,863	\$1,449,572	\$2,070,216	\$2,271,288	\$201,073	10%
Marketing and Public Info	\$142,140	\$148,241	\$13,393	\$0	\$0	0	-
Technology and Communications	\$250,139	\$410,910	\$445,567	\$538,534	\$469,821	(68,713)	(13%)
Customer and Business Services	\$201,372	\$140,661	\$98,895	\$140,782	\$145,411	4,629	3%
Capital Equipment (excl CIP)	\$318,780	\$39,128	\$8,795	\$9,506	\$0	(9,506)	(100%)
Concessions	\$21,001	\$9,135	\$0	\$24,825	\$47,969	23,144	93%
Administration	\$1,859,560	\$2,047,938	\$2,016,222	\$2,783,862	\$2,934,488	\$150,626	5%
<i>% of total</i>	<i>28%</i>	<i>32%</i>	<i>39%</i>	<i>41%</i>	<i>39%</i>		
Camp Shelly	\$11,963	\$19,411	\$7,947	\$10,974	10,850	(124)	(1%)
Extended Student Svcs (ESS)	\$332,483	\$323,798	\$167,627	\$177,477	223,500	46,023	26%
Senior Svcs and Volunteers	\$135,384	\$101,544	\$38,215	\$59,729	58,732	(997)	(2%)
Preschool	\$26,856	\$10,307	\$140	\$7,620	9,000	1,380	18%
Open Space	\$91,357	\$83,135	\$90,907	\$90,245	91,575	1,330	1%
Community Outreach	\$0	\$3,031	\$2,722	\$16,244	43,988	27,744	171%
Believes Program	\$0	\$0	\$0	\$0	0	0	-
Middle School Program	\$27,304	\$23,516	\$1,488	\$0	0	0	-
Community Services	\$625,347	\$564,742	\$309,046	\$362,289	\$437,645	\$75,356	21%
<i>% of total</i>	<i>10%</i>	<i>9%</i>	<i>6%</i>	<i>5%</i>	<i>6%</i>		
Recreation Classes	\$273,760	\$88,685	\$23,543	\$60,494	\$103,900	43,406	72%
Adult Sports and Fitness	\$60,426	\$46,543	\$845	\$23,286	\$23,700	414	2%
Facility Use & Rentals	\$159,868	\$70,959	\$1,711	\$17,466	\$15,600	(1,866)	(11%)
Youth Sports and Fitness	\$52,778	\$84,575	\$43,938	\$97,204	\$89,200	(8,004)	(8%)
Field and Gym Rentals	\$37,767	\$49,747	\$5,785	\$25,504	\$29,050	3,546	14%
Recreation Administration	\$0	\$3,159	\$24	\$1,292	\$0	(1,292)	(100%)
Building Operations	\$137,063	\$92,135	\$13,804	\$81,805	\$86,500	4,695	6%
Aquatics	\$133,589	\$103,536	\$39,945	\$69,355	\$58,500	(10,855)	(16%)
Recreation	\$855,251	\$539,339	\$129,596	\$376,406	\$406,450	\$30,044	8%
<i>% of total</i>	<i>13%</i>	<i>8%</i>	<i>3%</i>	<i>6%</i>	<i>5%</i>		
Building Maintenance	\$784,618	\$665,429	\$502,651	\$594,916	702,205	107,289	18%
Park Operations	\$2,404,834	\$2,609,198	\$2,192,459	\$2,602,948	3,029,530	426,582	16%
Parks and Facilities Maintenance	\$3,189,452	\$3,274,627	\$2,695,111	\$3,197,864	\$3,731,735	\$533,871	17%
<i>% of total</i>	<i>49%</i>	<i>51%</i>	<i>52%</i>	<i>48%</i>	<i>50%</i>		
TOTAL Services & Supplies Expense	\$6,529,610	\$6,426,647	\$5,149,974	\$6,720,422	\$7,510,318	\$789,897	12%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Expenses by Type View: FY22-23 Preliminary Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	MID-YEAR BUDGET	PRELIM BUDGET	\$	%
Salaries and Benefits							
Salaries - Full-time	\$5,746,727	\$7,074,272	\$6,077,388	\$6,528,891	\$6,796,261	\$267,370	4%
Salaries - Part-time Benefited	\$2,346,671	\$1,496,691	\$990,908	\$776,787	\$974,912	\$198,125	26%
Salaries - Part-time	\$2,561,659	\$1,749,256	\$629,067	\$1,638,351	\$1,915,934	\$277,583	17%
Stipends - Board	\$23,500	\$28,950	\$31,400	\$33,000	\$36,000	\$3,000	9%
Retirement	\$1,265,065	\$1,683,358	\$1,524,108	\$880,097	\$832,361	(\$47,736)	(5%)
Employee Group Insurance	\$1,706,047	\$1,898,746	\$1,584,006	\$1,589,441	\$1,802,781	\$213,339	13%
Workers' Compensation	\$560,344	\$399,917	\$251,742	\$327,954	\$387,128	\$59,174	18%
Unemployment	\$0	\$112,249	\$404,991	\$36,000	\$72,000	\$36,000	100%
Medicare/FICA Payroll Tax	\$523,855	\$503,779	\$355,012	\$453,098	\$516,896	\$63,799	14%
Total Salaries and Benefits	\$14,733,868	\$14,947,217	\$11,848,622	\$12,263,619	\$13,334,274	\$1,070,655	9%
	<i>69%</i>	<i>70%</i>	<i>70%</i>	<i>65%</i>	<i>64%</i>		
Services and Supplies							
Maintenance-Structures&Grounds	\$1,056,806	\$892,252	\$547,537	\$754,251	\$1,148,088	\$393,837	52%
Maintenance - Equipment	\$115,395	\$188,651	\$186,429	\$229,464	\$228,065	(\$1,399)	(1%)
Utilities - Water/Sewer	\$1,241,002	\$1,308,527	\$1,431,310	\$1,416,039	\$1,484,950	\$68,911	5%
Utilities - Gas/Electric/Other	\$451,606	\$370,599	\$314,273	\$333,671	\$343,800	\$10,129	3%
Communications	\$132,213	\$144,891	\$139,027	\$166,688	\$156,112	(\$10,576)	(6%)
Memberships & Subscriptions	\$31,464	\$33,774	\$27,188	\$33,891	\$29,183	(\$4,708)	(14%)
Travel	\$131,292	\$96,958	\$77,316	\$100,264	\$111,640	\$11,376	11%
Training & Conferences	\$46,378	\$13,463	\$3,366	\$31,786	\$48,825	\$17,039	54%
Publications & Legal Notices	\$4,485	\$3,179	\$2,106	\$2,027	\$2,400	\$373	18%
Legal	\$136,330	\$132,000	\$120,000	\$88,000	\$96,000	\$8,000	9%
Program Services/Supplies	\$130,309	\$125,077	\$249,102	\$60,937	\$250,610	\$189,673	311%
Professional Services	\$909,105	\$1,396,301	\$850,170	\$640,301	\$697,594	\$57,293	9%
Licensing	\$25,233	\$19,947	\$14,304	\$22,950	\$16,650	(\$6,300)	(27%)
Field Trips/Events	\$134,397	\$89,288	(\$965)	\$17,331	\$30,320	\$12,989	75%
Instructors & Sports Officials	\$372,494	\$230,262	\$99,723	\$195,189	\$245,812	\$50,623	26%
Insurance	\$303,275	\$403,470	\$546,180	\$548,064	\$621,900	\$73,836	13%
Rents/Leases - Equipment	\$105,419	\$105,333	\$108,136	\$112,838	\$115,613	\$2,774	2%
Rents/Leases-Structure&Grounds	\$141,603	\$205,033	\$174,616	\$180,613	\$184,548	\$3,935	2%
Rent & Lease - Vehicle	\$0	\$146,046	\$17,373	\$153,591	\$155,820	\$2,229	1%
Agricultural Supplies	\$90,659	\$33,479	\$34,733	\$113,597	\$121,500	\$7,903	7%
Uniforms/Safety Products	\$30,048	\$31,400	\$21,270	\$34,384	\$37,110	\$2,726	8%
Household Supplies	\$117,836	\$104,132	\$39,400	\$67,722	\$76,440	\$8,718	13%
Food	\$140,532	\$94,169	\$18,225	\$42,442	\$99,480	\$57,038	134%
Office Supplies	\$71,702	\$57,353	\$19,845	\$30,088	\$35,440	\$5,352	18%
Medical	\$21,627	\$12,253	\$7,722	\$15,577	\$18,750	\$3,173	20%
Tools & Instruments	\$32,867	\$21,227	\$15,319	\$23,295	\$28,800	\$5,505	24%
Non Capital Equipment	\$118,805	\$53,824	\$24,491	\$136,134	\$79,200	(\$56,934)	(42%)
Miscellaneous-Refunds Expense	(\$116)	\$135	\$6,708	(\$102)	\$0	\$102	(100%)
Finance Charges/Rec Software Credit Card	\$74,370	\$44,166	\$35,275	\$54,109	\$52,555	(\$1,554)	(3%)
Recreation Software Transaction Fees	\$43,694	\$30,330	\$11,000	\$27,378	\$28,500	\$1,122	4%
Pension Debt Service Interest	\$0	\$0	\$0	\$260,766	\$256,983	(\$3,783)	(1%)
POB Debt Service Principal	\$0	\$0	\$0	\$660,000	\$550,000	(\$110,000)	(17%)
P G & E debt service	\$0	\$0	\$0	\$157,631	\$157,631	\$0	0%
Total Services and Supplies	\$6,210,830	\$6,420,868	\$5,141,179	\$6,710,916	\$7,510,318	\$799,403	12%
Capital Equipment	318,780	39,128	8,795	9,506	0	(9,506)	(100%)
Total Operating Expenses	\$21,263,478	\$21,407,213	\$16,998,595	\$18,984,041	\$20,844,592	\$1,860,552	10%

Staffing Trends

P16 Headcount Trend, January 2022 – June 2023

P17 Full-Time Equivalent Trend, January 2022 – June 2023

P18 Hiring Plan Details

**Livermore Area Recreation and Park District
Headcount Plans through June, 2023**

Department / Unit	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	
Administration																			
1 Administration	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14
17 Marketing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 Technology and Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Customer and Business Services	4	4	4	6	7	9	9	9	6	5	5	5	5	5	5	6	6	6	6
57 Café	0	0	0	0	6	6	6	6	0	6	6	6	0	0	0	6	6	6	6
60 CIP Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-total, Administration	18	18	18	20	27	29	29	29	20	25	25	25	19	19	19	26	26	26	26
Recreation																			
2 Recreation Classes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Adult Sports and Fitness	0	1	1	4	4	0	0	1	4	4	0	0	0	0	1	4	4	4	0
25 Facility Use and Rentals	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
26 Youth Sports and Fitness	4	4	4	4	4	14	16	4	4	4	4	4	4	4	4	4	4	4	14
27 Field and Gym Rentals	3	5	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
31 Recreation Administration	4	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2
42 Building Operations	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
54 Aquatics	12	10	10	10	12	74	75	75	12	12	12	12	12	12	12	12	12	12	77
Sub-total, Recreation	38	38	39	41	43	111	113	102	42	42	38	38	38	38	39	42	42	42	113
Parks & Facilities																			
5 Building Maintenance	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9
7 Park Operations	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26
Sub-total, Parks & Facilities	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Community Services																			
6 Camp Shelly	0	0	0	0	2	2	2	2	2	0	0	0	0	0	0	0	0	0	2
9 ESS	52	51	53	56	56	56	56	56	56	56	56	56	56	56	56	56	56	56	56
10 Senior Services	3	2	2	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4
11 Preschool	10	10	10	10	10	0	5	13	13	13	13	13	13	13	13	13	13	13	0
16 Open Space	10	10	10	11	10	20	21	21	11	12	12	12	12	12	12	12	12	12	21
32 Community Outreach	5	5	5	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
40 Believes	6	6	6	6	6	0	0	0	0	9	9	9	9	9	9	9	9	9	0
41 PAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-total, Community Services	86	84	86	92	93	88	94	102	92	100	100	100	100	100	100	100	100	100	89
District Total	177	175	178	188	198	263	271	268	189	202	198	198	192	192	193	203	203	203	263

**Livermore Area Recreation and Park District
FTE Plans through June, 2023**

Department / Unit	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	
Administration																			
1 Administration	12.99	12.99	12.99	12.99	12.99	12.99	12.99	12.99	12.99	12.99	12.99	12.99	12.99	12.99	12.99	12.99	12.99	12.99	12.99
17 Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 Technology and Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20 Customer and Business Services	2.25	2.25	2.25	3.00	3.63	4.63	4.63	4.63	3.00	2.50	2.50	2.50	2.50	2.50	2.50	3.00	3.00	3.00	3.00
57 Café	0.00	0.00	0.00	0.00	1.38	2.00	2.00	2.00	0.00	1.00	1.00	2.00	0.00	0.00	0.00	1.00	1.38	2.00	2.00
60 CIP Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total, Administration	15.24	15.24	15.24	15.99	17.99	19.61	19.61	19.61	15.99	16.49	16.49	17.49	15.49	15.49	15.49	16.99	17.36	17.99	17.99
Recreation																			
2 Recreation Classes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Adult Sports and Fitness	0.00	0.10	0.15	0.93	0.93	0.00	0.00	0.15	0.93	0.93	0.00	0.00	0.00	0.00	0.15	0.93	0.93	0.93	0.00
25 Facility Use and Rentals	3.95	3.95	3.95	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33
26 Youth Sports and Fitness	2.31	2.69	2.81	2.81	2.81	7.85	8.45	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	7.85
27 Field and Gym Rentals	2.58	2.83	2.93	3.35	3.35	3.35	3.35	3.35	3.35	3.35	3.10	2.85	3.10	3.10	3.35	3.35	3.35	3.35	3.35
31 Recreation Administration	4.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
42 Building Operations	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85
54 Aquatics	6.19	5.43	5.43	5.43	6.68	37.75	38.75	38.53	7.28	7.28	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.43	40.00
Sub-total, Recreation	25.88	24.84	25.11	26.69	27.94	63.13	63.73	57.58	27.10	27.10	25.95	25.70	25.95	25.95	26.35	27.13	27.25	64.38	64.38
Parks & Facilities																			
5 Building Maintenance	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51
7 Park Operations	19.18	19.18	19.18	19.18	19.18	19.18	19.18	19.18	19.18	19.18	19.18	19.18	19.18	19.18	19.18	19.18	19.18	19.18	19.18
Sub-total, Parks & Facilities	26.69	26.69	26.69	26.69	26.69	26.69	26.69	26.69	26.69	26.69	26.69	26.69	26.69	26.69	26.69	26.69	26.69	26.69	26.69
Community Services																			
6 Camp Shelly	0.00	0.00	0.00	0.00	1.60	1.60	1.60	1.60	1.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.60
9 ESS	44.10	43.20	44.60	46.80	46.80	46.80	46.80	46.80	38.45	38.45	38.45	38.45	38.45	38.45	38.45	38.45	38.45	38.45	46.80
10 Senior Services	1.79	1.65	1.65	1.84	1.84	1.86	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03
11 Preschool	3.98	3.98	3.98	3.98	3.98	0.00	2.00	4.33	5.20	5.20	4.70	4.70	5.20	5.20	5.20	5.20	5.20	5.20	0.00
16 Open Space	8.75	8.75	8.75	9.75	9.00	13.00	17.75	13.75	9.75	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	9.75	13.75
32 Community Outreach	4.50	4.50	4.50	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25
40 Believes	3.88	3.88	3.88	3.88	3.88	0.00	0.00	0.00	0.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00
41 PAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total, Community Services	66.99	65.95	67.35	71.49	72.34	68.51	75.43	73.75	62.28	68.43	67.93	67.93	68.43	68.43	68.43	68.43	67.68	69.43	69.43
District Total	135	133	134	141	145	178	185	178	132	139	137	138	137	137	137	139	139	178	178

**Livermore Area Recreation and Park District
Recruitment Plans through June, 2023**

Mo/Yr	Department / Unit	Position	Status	Quantity
Jan-22	26 Youth Sports and Fitness	Recreation Leader I	Part-Time	
		Recreation Leader II	Part-Time	
Feb-22	3 Adult Sports and Fitness	Recreation Leader III	Part-Time	
	26 Youth Sports and Fitness	Recreation Leader III	Part-Time	
	54 Aquatics	Aquatics Coordinator	Part-Time Benefited	1
Mar-22	9 ESS	Program Leader	Part-Time Benefited	
	27 Field and Gym Rentals	Recreation Leader III	Part-Time	
Apr-22	3 Adult Sports and Fitness	Recreation Leader II	Part-Time	
	9 ESS	Lead Teacher	Part-Time	
	10 Senior Services	Recreation Leader III	Part-Time	
	16 Open Space	Natural Resources Ranger	Regular	1
	20 Customer and Business Services	Office Assistant	Part-Time	
	25 Facility Use and Rentals	Senior Office Assistant	Regular	
	32 Community Outreach	Senior Office Assistant	Part-Time Benefited	1
May-22	20 Customer and Business Services	Recreation Leader I	Part-Time	
	54 Aquatics	Aquatics Coordinator	Regular	1
		Aquatics Lead	Part-Time	
		Lifeguard II	Part-Time	
	57 Café	Recreation Coordinator	Part-Time	
		Recreation Leader I	Part-Time	
Jun-22	25 Facility Use and Rentals	Senior Facility Attendant	Part-Time Benefited	1
	26 Youth Sports and Fitness	Recreation Leader I	Part-Time	
		Recreation Leader II	Part-Time	
		Recreation Leader III	Part-Time	
	42 Building Operations	Senior Facility Attendant	Part-Time Benefited	1
	54 Aquatics	Aquatics Lead	Part-Time	
		Lifeguard II	Part-Time	
		Lifeguard I	Part-Time	
Jul-22	7 Park Operations	Park Maintenance Technician I (converting park workers)	Regular	2
	11 Preschool	Teacher	Part-Time	
Jun-23	26 Youth Sports and Fitness	Recreation Leader I	Part-Time	
		Recreation Leader II	Part-Time	
		Recreation Leader III	Part-Time	
	54 Aquatics	Aquatics Lead	Part-Time	
		Lifeguard II	Part-Time	
		Lifeguard I	Part-Time	

CIP Plan – FY21-22 and FY22-23

P20 CIP Project Financials - Project Spending View: FY21-22
and FY22-23

CIP Project Financials - Project Spending View: FY21-22 and FY22-23

Actual Results through January 3, 2022 (schedule updated 3/3/22)

Project #	Project Name	Status	Project Funding	Total Project Budget	Total Spend to Date	Balance of Project Est	Total Project Forecast	Forecast Fav/(unfav) vs Budget	1st Half FY21-22 Actual	2nd Half FY21-22 Forecast	FY22-23 Spend
Sub-total, General Fund				\$709,000	\$755,629	\$525,450	\$1,281,079	(\$572,079)	\$751,079	\$215,000	\$2,162,450
Sub-total, AB1600				\$3,576,000	\$1,153,750	\$2,697,128	\$3,850,878	(\$274,878)	1,081,245	\$1,193,128	\$410,000
Total Spend				\$4,285,000	\$1,909,379	\$3,222,578	\$5,131,957	(\$846,957)	\$1,832,324	\$1,408,128	\$2,572,450
tbd	Synthetic Turf - Robertson (2 fields)	Not Yet Begun	General Fund								\$1,600,000
tbd	Roof at Trevarno	Not Yet Begun	General Fund							\$40,000	
tbd	Senior Lobby at RLCC	Not Yet Begun	General Fund							\$25,000	\$0
tbd	ESS Buildings - remodel (3 buildings interior mostly - ADA)	Not Yet Begun	General Fund								\$100,000
tbd	Asphalt - scattered amongst parks (Spruiell)	Not Yet Begun	General Fund (AB?)							\$150,000	\$0
tbd	Restroom at Sycamore Picnic Area (for picnics and programs)	Not Yet Begun	AB1600								\$350,000
tbd	HVAC at Trevarno/Little House	Not Yet Begun	General Fund								\$50,000
001	May Nissen Fence Replacement	Not Yet Begun	General Fund	\$80,000		\$80,000	\$80,000	\$0			
455	Shade Structures/Various Parks	Not Yet Begun	AB1600	\$564,000		\$564,000	\$564,000	\$0		\$60,000	\$60,000
727	May Nissen Bleacher Demolition	Not Yet Begun	General Fund	\$33,000		\$33,000	\$33,000	\$0			
tbd	Park Capacity Enhancements	Not Yet Begun	AB1600	\$1,000,000		\$1,000,000	\$1,000,000	\$0			
902	Joe Michell Building	In Progress	AB1600	\$1,500,000	1,013,654	\$271,632	\$1,285,286	\$214,714	1,013,654	\$271,632	
017	Trevarno Road Water/Sewer Assessment District	In Progress	(3) General Fund	\$0	458,787	\$77,000	\$535,787	(\$535,787)	458,787		\$77,000
730	Rodeo Stadium Infrastructure Improvements	In Progress	General Fund	\$340,000	4,550	\$335,450	\$340,000	\$0			\$335,450
723	Patterson Ranch Trail	In progress	(1) AB1600	\$117,000	72,505	\$44,495	\$117,000	\$0		\$44,495	
451	Bike Pump Track	In progress	AB1600	\$350,000	22,201	\$817,000	\$839,201	(\$489,201)	22,201	\$817,000	
109	May Nissen Pool Resurfacing	Complete	General Fund	\$200,000	207,350	\$0	\$207,350	(\$7,350)	207,350		
004	Resurface/restripe May Nissen Tennis Court	Complete	AB1600	\$45,000	45,391	\$0	\$45,391	(\$391)	45,391		
005	May Nissen Tennis Court Fence	Complete	(2) General Fund	\$36,000	62,090	\$0	\$62,090	(\$26,090)	62,090		
002	May Nissen Basketball Court Paint/Re-stripe	Complete	General Fund	\$20,000	22,852	\$0	\$22,852	(\$2,852)	22,852		
Totals				\$4,285,000	\$1,909,379	\$3,222,578	\$5,131,957	(\$846,957)	\$1,832,324	\$1,408,128	\$2,572,450
									\$0	\$0	\$0

(1) The balance of project spend estimate of \$45k will soon be refined (for tanks, pump, and fencing)

(2) The Nissen Tennis Court fence was completed in June, 2021 and the actual costs exceeded the approved budget due to an error in the original project quote and material price increases.

(3) The Trevarno Road initiative was not approved prior to the FY21-22 Budget Process; Decision was made by the Board, upon staff's recommendation, to pay up front once financing terms and total project costs were known. The balance of Project forecast is associated with connectivity between the "Little House" and the new sewer/water systems and for the Trevarno Office to be connected to the new Sewer infrastructure

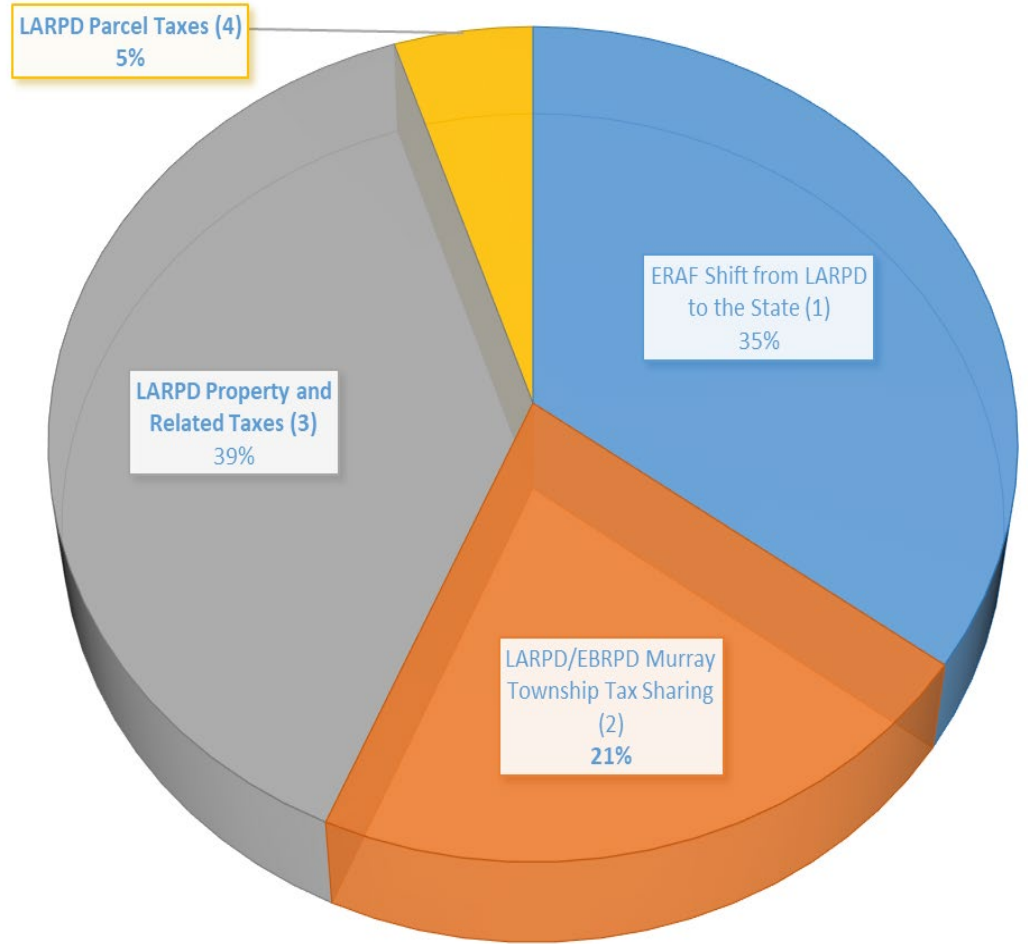
APPENDIX – FY21-22 Data and Graphs

- P22 Graph - Overall View of Taxes
- P23 Data – A View of LARPD’s Tax Income and Related Outflows for FY21-11
- P24 Graph - Use of LARPD Tax Funds – Outflows by Operating Unit
- P25 Graph - FY21-22 Mid-Year Budget – General Fund Outflows by Type
- P26 Graph - LARPD Revenues by Source

Overall View of Taxes	FY21-22	% of Total
ERAF Shift from LARPD to the State (1)	\$11,064,347	35%
LARPD/EBRPD Murray Township Tax Sharing (2)	\$6,678,908	21%
LARPD Property and Related Taxes (3)	\$12,120,858	39%
LARPD Parcel Taxes (4)	\$1,603,591	5%
Total	\$31,467,704	100%

- (1) Educational Revenue Augmentation Funds
- (2) LARPD entered into a tax sharing agreement with EBRPD in 1992 so that EBRPD could expand and maintain regional parks and trails within LARPD's jurisdiction.
- (3) Related Tax revenue consists largely of redevelopment agency allocations
- (4) LARPD registered voters approved a special tax in June 1997, which is restricted for use on maintenance and operation of park facilities. The purpose of the tax is to recover some of the revenue lost by LARPD to the State's ERAF.

OVERALL VIEW OF TAXES



Livermore Area Recreation and Park District (LARPD)

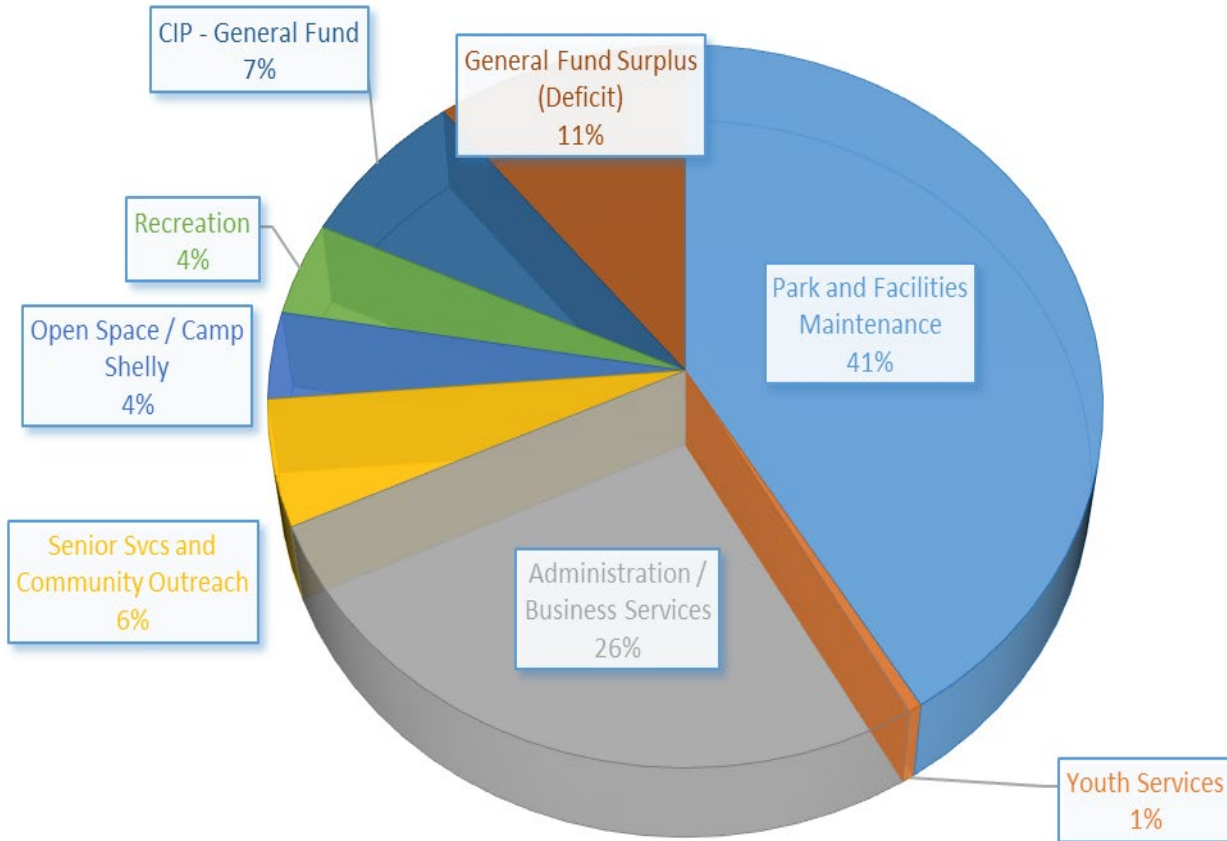
A view of LARPD's Tax Income and Related Outflows for FY21-22

LARPD TAX INCOME	Operating Functions - Expenses net of Program Revenues (Uses of LARPD's Tax Revenue)							OPERATIONS TOTAL (prior to CIP)	Operating Surplus (Deficit)	CIP - General Fund (2)	General Fund Surplus (Deficit)
	Park and Facilities Maintenance	Youth Services	Administration / Business Services (1)	Senior Svcs and Community Outreach	Open Space / Camp Shelly	Recreation					
Property and Related Taxes \$12,120,858											
Parcel Taxes \$1,603,591											
Total LARPD TAX Income \$13,724,449											
Use of LARPD's Property Taxes	\$4,066,412	\$67,304	\$3,612,933	\$769,878	\$536,035	\$577,460	\$9,630,022	\$2,490,836	\$1,010,574	\$1,480,261	
Use of LARPD's Parcel Taxes	\$1,603,591	\$0	\$0	\$0	\$0	\$0	\$1,603,591	\$0	\$0	\$0	
Total Use of LARPD's Taxes	\$5,670,004	\$67,304	\$3,612,933	\$769,878	\$536,035	\$577,460	\$11,233,613	\$2,490,836	\$1,010,574	\$1,480,261	
Revenue from Operations	\$373,117	\$3,652,214	\$1,249,843	\$111,975	\$566,813	\$1,796,465	\$7,750,427				
Salaries and Benefits	\$2,845,257	\$3,534,422	\$2,078,914	\$805,880	\$1,001,628	\$1,997,519	\$12,263,619				
Services and Supplies	\$3,197,864	\$185,097	\$2,783,862	\$75,973	\$101,220	\$376,406	\$6,720,422				
Net Operating Contribution from Programs/Operations	(\$5,670,004)	(\$67,304)	(\$3,612,933)	(\$769,878)	(\$536,035)	(\$577,460)	(\$11,233,613)				

(1) Includes one-time CA COVID relief funds of \$1,223,460

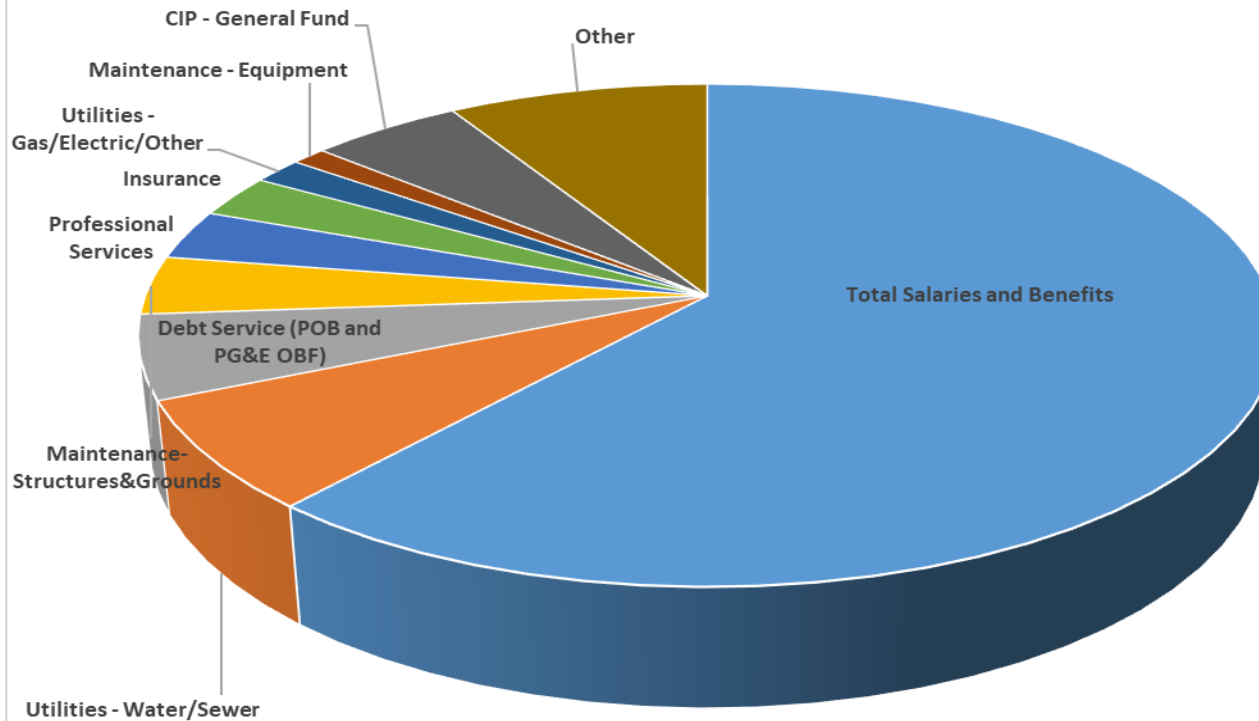
(2) CIP use of General Fund monies in FY21-22 consists of \$478k for the Trevarno Road Water/Sewer Assessment District, \$150k for asphalt repair work at Tex Spruiell, \$45k for facilities in support of the Patterson Ranch Trail, \$45k for roof repair at Trevarno, and \$25k to refurbish the Senior Lobby at RLCC.

USE OF LARPD TAX FUNDS - OUTFLOWS BY OPERATING UNIT



Use of Taxes - Outflows by Operating Unit	FY21-22	% of Total
Park and Facilities Maintenance	\$5,670,004	41%
Youth Services	\$67,304	0%
Administration / Business Services	\$3,612,933	26%
Senior Svcs and Community Outreach	\$769,878	6%
Open Space / Camp Shelly	\$536,035	4%
Recreation	\$577,460	4%
CIP - General Fund	\$1,010,574	7%
General Fund Surplus (Deficit)	\$1,480,261	11%
Total	\$13,724,449	100%

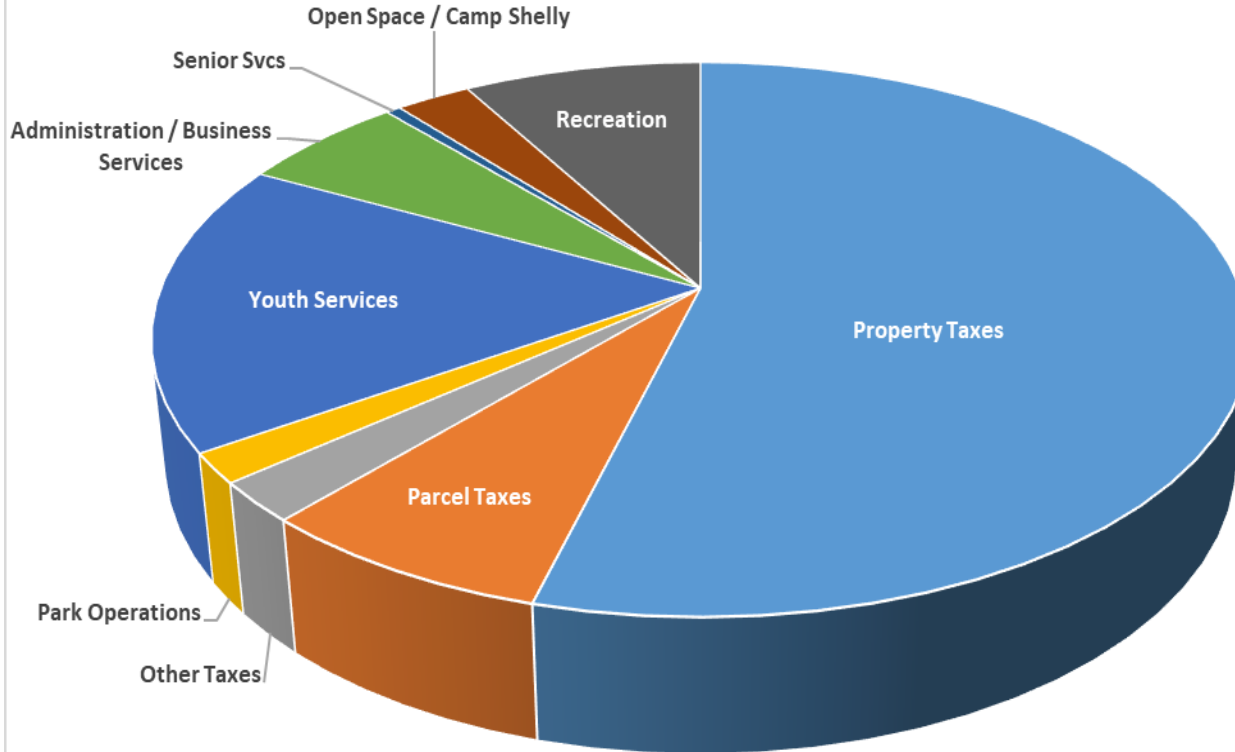
FY21-22 Mid-Year Budget - Use of General Fund - Outflows by Type



Use of General Fund - Expenses by Type

	FY21-22	% of Total
Total Salaries and Benefits	\$12,263,619	61%
Utilities - Water/Sewer	\$1,416,039	7%
Debt Service (POB and PG&E OBF)	\$1,078,397	5%
Maintenance-Structures&Grounds	\$754,251	4%
Professional Services	\$640,301	3%
Insurance	\$548,064	3%
Utilities - Gas/Electric/Other	\$333,671	2%
Maintenance - Equipment	\$229,464	1%
CIP - General Fund	\$1,010,574	5%
Other	\$1,720,235	9%
	\$19,994,615	100%

LARPD Revenues by Source



LARPD Revenues by Source

	FY21-22	% of Total
Property Taxes	\$11,620,966	54%
Parcel Taxes	\$1,603,591	7%
Other Taxes	\$499,892	2%
Park Operations	\$373,117	2%
Youth Services	\$3,652,214	17%
Administration / Business Services	\$1,249,843	6%
Senior Svcs	\$111,975	1%
Open Space / Camp Shelly	\$566,813	3%
Recreation	\$1,796,465	8%
	\$21,474,876	100%

APPENDIX – Budget Calendar

P28 Financial Planning Calendar: 18-month Plan through FY22-23

Livermore Area Recreation and Park District (LARPD)

Financial Planning Calendar: 18-month Plan through FY22-23

Deliverables

1. Formal Submission of FY21-22 Mid-Year Budget Update
2. Preliminary view of FY22-23 Operating Budget
 - a. Both 1 and 2 include Operating Plan and Capital Improvement Plan (CIP) projects
3. Formal Submission of FY22-23 Operating Budget

FY21-22 Mid-Year Operating and CIP Budget Proposal and Preliminary FY22-23 Budget

1. 3/4 **Publish Board Packet for Workshop and Board meeting**
2. 3/9 **Board Review** – Workshop and Board Meeting – Mid-Year Budget Conclusion
3. 3/23 **Board Review** of Mid-Year/18-month plan – IF NEEDED

FY22-23 Budget – Operating and CIP

1. 5/13 **Publish Finance Committee Packet**
2. 5/16 **Finance Committee** - Review Proposed FY22-23 Operating and CIP Budgets
 - Target for Initial Review of 5 Year Financial Plan
3. 5/20 **Publish Board Packet for FY22-23 Budget Workshop**
4. 5/25 **Board Budget Workshop**
5. 6/3 **Publish Board Meeting Packet for FY22-23 Budget**
6. 6/8 **Board Review** - Board Meeting – Targeted Budget Conclusion
7. 6/30 **Board Review** – IF NEEDED – Budget Conclusion



Thank You

Livermore Area Recreation and Park District (LARP)

Financial Planning Calendar: 18-month Plan through FY22-23 (updated 3/10/22)

Deliverables

1. Formal Submission of FY21-22 Mid-Year Budget Update
2. Preliminary view of FY22-23 Operating Budget
 - a. Both 1 and 2 include Operating Plan and Capital Improvement Plan (CIP) projects
3. Formal Submission of FY22-23 Operating Budget

FY21-22 Mid-Year Operating and CIP Budget Proposal and Preliminary FY22-23 Budget

1. 3/4 **Publish Board Packet for Workshop and Board meeting**
2. 3/9 **Board Review – Workshop and Board Meeting – Mid-Year Budget Conclusion**

FY22-23 Budget – Operating and CIP

1. 5/13 **Publish Finance Committee Packet**
2. 5/16 **Finance Committee - Review Proposed FY22-23 Operating and CIP Budgets**
 - Target for Initial Review of 5 Year Financial Plan
3. 5/20 **Publish Board Packet for FY22-23 Budget Workshop**
4. 5/25 **Board Budget Workshop**
5. 6/3 **Publish Board Meeting Packet for FY22-23 Budget**
6. 6/8 **Board Review - Board Meeting – Targeted Budget Conclusion**
7. 6/29 **Board Review – IF NEEDED – Budget Conclusion**

Key Assumptions

1. Project Plans (CIP) \$ and timing
2. Vacation Buy Back - Parameters, timing, \$ impact
3. HR – other Sal/Benefits
 - a. COLAs
 - b. Health Cost increases
 - c. 457 plan match/contribution to continue?
 - d. Workers' Comp rates
 - e. ACERA increases
4. Program Pricing and Offerings
5. Water prices and volumes
6. Specifics for maintenance of structures and grounds
7. Activity guides – frequency

