

LIVERMORE AREA RECREATION AND PARK DISTRICT

FINANCE COMMITTEE DRAFT MINUTES

Tuesday, June 20, 2023
2:30 PM

Committee Members Present: Chair Pierpont, Director Boswell

LARPD Staff Present: Mat Fuzie, Jeffrey Schneider, Fred Haldeman, Pamela Healy, David Weisgerber, Julie Dreher, Kendahl Hettick (via video phone call)

Others Present: There were no members of the public present.

1. **Call to Order:** Chair Pierpont called the meeting to order at 2:32 p.m.
2. **Public Comment:** There were no members of the public present. There was no public comment. Chair Pierpont closed the public comment period.

3. **Approval of the Minutes of the Finance Committee Meeting held on May 15, 2023:**

Action: Director Boswell moved to approve the minutes; Chair Pierpont seconded the motion. The minutes were approved unanimously as submitted.

4. **Camp Shelly:** Business Services Manager (BSM) Jeffrey Schneider handed out a copy of the staff report (attached) that contained a detailed financial analysis of Camp Shelly. The analysis assumes a typical year operating under “normal circumstances”, including program offerings and customer usage patterns. Financial Analyst Kendall Hettick reviewed the report with the Committee.

Discussion ensued as to the pros and cons of continuing to operate Camp Shelly.

Committee Questions/Comments:

- Are the numbers shown in the report a complete representation of costs and attendance patterns? *Yes, they are based on historical usage data and a full accounting for resources deployed in support of the operations of the camp.*
- What is the typical occupancy rate? *50%*
- Camp Shelly is priced higher than some campgrounds but is unique in its smaller size.
- We are considering programming at Camp Shelly during the week (family camps, teen camps, travel camp etc.) working around existing or peak reservation time frames.
- Camp Shelly is a fantastic location.

Action: This was a discussion only; no Committee action was taken.

5. **Preliminary View of Actual Financial Results Through May 2023:** BSM Schneider reviewed the budget documents with the Committee and took questions. For the month

of May 2023, the District's Net Operating Contribution (revenues less operating expenses) is \$126k favorable versus budget. On revenues of \$19.1 million, the District's Net Operating Result of \$2.1 million is \$247k favorable year to date. As a result, the District has been able to take on certain unbudgeted spending for beneficial items such as an intriguing application from Placer AI, to which we have subscribed for a year. The Placer tool uses anonymously gathered geofencing data to examine the public's traffic patterns to and from our parks and facilities. Placer AI will be a valuable tool for many analyses, including the upcoming Municipal Service Review (MSR), assessing potential projects by reviewing customer patterns for similar projects completed by other agencies, reviewing data for customers who attend our events, etc.

Action: This was for information only; no Committee action was taken.

6. Directors'/General Manager's Reports and Announcements:

Chair Pierpont asked a clarifying question about the rodeo. There were no other reports or announcements.

7. Adjournment: The meeting was adjourned by Chair Pierpont at 3:09 p.m.

/ph

Livermore Area Recreation and Park District Staff Report

TO: Chair Pierpont and Finance Committee

FROM: Mathew Fuzie, General Manager

PREPARED BY: Kendahl Hettick, Financial Analyst

DATE: June 15, 2023

SUBJECT: **Camp Shelly Analysis**

This is an informational report to provide the Finance Committee with a detailed financial analysis of Camp Shelly.

BACKGROUND: Camp Shelly is a satellite campground located in Tahoe that is operated by LARPD and leased from the US Forest Service. What follows is staff's attempt to provide a full accounting for all costs and revenues associated with the Camp.

Included in this report are the following:

1. Summary Level Financial View
2. Notes and Assumptions
3. Revenue Summary
4. Salaries Summary
5. Services & Supplies Summary

Summary Level View – Annual Results – Business As Usual

Revenue	\$77,000
Salaries	(\$37,447)
Services & Supplies	(\$29,020)
Total	<u>\$10,533</u>

NOTES AND ASSUMPTIONS:

1. The analysis was created assuming a typical year at Camp Shelly operating at full capacity with no extenuating circumstances.

2. Revenue:

- a. Based on the Fee Schedule for Camp Shelly, we will assume \$55/night for each camp site.
- b. There are 25 camp sites available.

Revenue Summary

Unit Price	\$55.00
Camp Sites	25
Total per Night	\$1,375
Total Revenue	\$77,000

3. Operating Expenses:

a. Salaries and Benefit Expenses:

- i. All salary expenses were calculated using fully loaded hourly rates for FY23-24.
- ii. Front Office Salaries are included to illustrate the time allocated for reservation customer services.
- iii. Open Space Salary Expenses are calculated using estimated hours based on the following personnel requirements:
 - 1. Opening - 4 days (8-hour days)
 - a. 1 Supervising Ranger
 - b. 1 Park Ranger
 - c. 2 Ranger Aides
 - 2. Normal Operation - 8 weeks
 - a. 1 Ranger Aide (78 hours/pay period)
 - b. 1 Park Ranger (78 hours/pay period)
 - 3. Closing – 3 days (8-hour days)
 - a. 1 Supervising Ranger
 - b. 2 Park Rangers
 - c. 1 Ranger Aide
- iv. Park Operations Salary Expenses include one Maintenance Technician for Opening (4 days) and Closing (3 days).

Salary and Benefits Data & Calculations

Front Office Salaries and Benefits Breakdown

	Fully Loaded Rate	Hours	Cost
Front Office Coordinator	\$46.21	20	\$924
Office Assistant	\$20.96	80	\$1,677
Total Front Office Salaries and Benefits Expense			\$2,601

Open Space Salaries and Benefits Breakdown

	Fully Loaded Rate	Hours	Cost
Supervising Ranger	\$72.03	56	\$4,034
Ranger	\$45.30	392	\$17,758
Ranger Aides	\$26.88	368	\$9,892
Total Open Space Salaries and Benefits Expense			\$31,683

Park Operations Salaries and Benefits Breakdown

	Fully Loaded Rate	Hours	Cost
Maintenance Technician	\$56.48	56	\$3,163
Total Park Operations Salaries and Benefits Expense			\$3,163

Total Salaries and Benefits Expense	\$37,447
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- b. Services and Supplies Costs: Estimates are based off historical data except for the following:
- i. Food: Includes the food expenses of the employees who are traveling for Opening and Closing. This assumes a \$30 per diem.
 - ii. Travel: Estimated reimbursement for 5 vehicle roundtrips from Livermore to Camp Shelly.
 - iii. Professional Services: Includes Health Permits (\$1,000/year) and Trash Removal (\$2,500/operating month).
 - iv. Contractors: Estimate generated using historical expenses from years when LARPD Park Operations completed Camp Shelly maintenance updates (2021 and 2022). Includes labor, materials and travel costs.
 - v. Insurance: Estimate provided by Capri.
 - vi. Rent & Lease – Structures: Forest Service Lease of \$5,000, which is only paid for the season when the campsite is operational.

Services and Supplies Summary

Services & Supplies	Cost
Agricultural	\$0
Uniforms/Safety Products	\$0
Household Supplies	\$500
Food	\$1,050
Office Supplies	\$100
Medical	\$200
Tools & Instruments	\$250
Non-Capital Equipment	\$0
Maintenance - Structures/Grounds	\$0
Maintenance - Equipment	\$0
Utilities - Water/Sewer	\$1,360
Utilities - Gas/Electric/Other	\$700
Communications	\$0
Memberships & Subscriptions	\$0
Travel	\$1,310
Training & Conferences	\$0
Publications & Legal Notices	\$0
Legal	\$0
Program Services/Supplies	\$50
Professional Services	\$8,500
Contractors	\$8,000
Licensing	\$0
Instructors & Sports Officials	\$0
Insurance	\$2,000
Rent & Lease - Equipment	\$0
Rent & Lease - Structures	\$5,000
Total Services & Supplies Expense	\$29,020

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Expenses by Type View by Unit: ACTUAL Results Year-to-Date May, 2023

	FY20-21	FY21-22	FY22-23		Variance	
	Actual	Actual	Actual	Budget	\$	%
Salaries and Benefits						
Salaries - Full-time	\$5,551,627	\$5,808,127	\$6,026,216	\$6,038,320	\$12,104	0%
Salaries - Part-time Benefited	\$912,756	\$668,494	\$931,397	\$925,214	(\$6,182)	(1%)
Salaries - Part-time	\$499,346	\$1,299,112	\$1,501,954	\$1,581,319	\$79,365	5%
Stipends - Board	\$28,400	\$27,600	\$27,700	\$30,000	\$2,300	8%
Retirement	\$1,393,661	\$785,281	\$574,161	\$599,050	\$24,888	4%
Employee Group Insurance	\$1,461,813	\$1,430,820	\$1,599,694	\$1,627,450	\$27,756	2%
Workers' Compensation	\$226,207	\$284,787	\$321,732	\$326,323	\$4,591	1%
Unemployment	\$404,991	\$0	\$0	\$0	\$0	-
Medicare/FICA Payroll Tax	\$318,573	\$384,859	\$434,044	\$450,736	\$16,692	4%
Total Salaries and Benefits	\$10,797,375	\$10,689,080	\$11,416,899	\$11,578,413	\$161,514	1%
<i>% of total</i>	<i>72%</i>	<i>63%</i>	<i>60%</i>	<i>61%</i>		
Services and Supplies						
Maintenance-Structures&Grounds	\$380,137	\$654,289	\$862,052	\$805,559	(\$56,493)	(7%)
Maintenance - Equipment	\$168,027	\$167,186	\$218,189	\$204,930	(\$13,259)	(6%)
Utilities - Water/Sewer	\$1,217,830	\$1,423,165	\$1,281,989	\$1,406,368	\$124,379	9%
Utilities - Gas/Electric/Other	\$288,713	\$430,677	\$546,384	\$532,555	(\$13,829)	(3%)
Communications	\$124,274	\$142,295	\$146,049	\$151,252	\$5,203	3%
Memberships & Subscriptions	\$25,861	\$28,739	\$27,662	\$33,950	\$6,288	19%
Travel	\$54,144	\$77,231	\$102,212	\$118,941	\$16,730	14%
Training & Conferences	\$2,471	\$11,666	\$33,487	\$43,395	\$9,908	23%
Publications & Legal Notices	\$1,745	\$3,187	\$2,314	\$6,813	\$4,499	66%
Legal	\$110,000	\$54,000	\$95,321	\$133,000	\$37,680	28%
Program Services/Supplies	\$236,523	\$54,452	\$286,939	\$279,665	(\$7,274)	(3%)
Professional Services	\$522,077	\$575,909	\$867,796	\$869,156	\$1,360	0%
Licensing	\$12,486	\$18,281	\$19,885	\$22,072	\$2,186	10%
Field Trips/Events	(\$1,135)	\$19,348	\$61,601	\$46,764	(\$14,836)	(32%)
Instructors & Sports Officials	\$61,279	\$186,051	\$297,655	\$269,026	(\$28,629)	(11%)
Insurance	\$500,105	\$502,426	\$590,050	\$589,606	(\$443)	(0%)
Rents/Leases - Equipment	\$95,543	\$97,931	\$95,205	\$107,104	\$11,899	11%
Rents/Leases-Structure&Grounds	\$161,314	\$155,221	\$172,300	\$153,046	(\$19,254)	(13%)
Rent & Lease - Vehicle	\$4,867	\$138,750	\$138,763	\$140,606	\$1,843	1%
Agricultural Supplies	\$30,734	\$75,072	\$88,736	\$109,096	\$20,360	19%
Uniforms/Safety Products	\$17,104	\$23,590	\$31,508	\$33,800	\$2,292	7%
Household Supplies	\$37,087	\$63,447	\$70,289	\$67,640	(\$2,649)	(4%)
Food	\$15,692	\$38,438	\$60,762	\$55,585	(\$5,178)	(9%)
Office Supplies	\$17,439	\$21,572	\$31,256	\$33,278	\$2,022	6%
Medical	\$6,018	\$9,401	\$10,420	\$21,885	\$11,465	52%
Tools & Instruments	\$12,664	\$16,997	\$48,849	\$36,321	(\$12,529)	(34%)
Non Capital Equipment	\$23,646	\$119,167	\$93,132	\$89,436	(\$3,696)	(4%)
Miscellaneous-Refunds Expense	\$239	(\$148)	\$173	\$148	(\$26)	(17%)
Finance Charges/Active CC Fees	\$28,853	\$64,136	\$72,056	\$71,038	(\$1,017)	(1%)
Recreation Software Transaction Fees	\$8,550	\$26,357	\$29,151	\$29,656	\$505	2%
Pension Debt Service Interest	\$0	\$239,445	\$235,903	\$235,691	(\$212)	(0%)
POB Debt Service Principal	\$0	\$660,000	\$536,429	\$550,000	\$13,571	2%
P G & E debt service	\$0	\$144,495	\$144,495	\$144,495	\$0	0%
Total Services and Supplies	\$4,164,289	\$6,242,773	\$7,299,009	\$7,391,876	\$92,867	1%
Operating Capital	8,795	14,902	402,706	84,634	(318,072)	(376%)
Total Operating Expenses	\$14,970,459	\$16,946,755	\$19,118,615	\$19,054,923	(\$63,691)	(0%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results For the Month of May, 2023

	FY20-21	FY21-22	FY22-23		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$290,533	\$309,505	\$352,817	\$288,886	\$63,931	22%
From Operations	319,630	440,496	501,770	474,383	27,386	6%
Total Revenue	\$610,162	\$750,001	\$854,587	\$763,269	\$91,318	12%
Salary and Benefits	1,230,659	902,048	1,016,486	1,099,852	83,365	8%
Services and Supplies	506,919	528,826	672,647	676,886	4,239	1%
Operating Capital	0	0	45,838	0	(45,838)	-
Sub-total, Expenses	\$1,737,579	\$1,430,875	\$1,734,971	\$1,776,738	\$41,766	2%
Net Operating Results	(\$1,127,416)	(\$680,873)	(\$880,384)	(\$1,013,469)	\$133,084	13%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results Year-to-Date May, 2023

	FY20-21	FY21-22	FY22-23		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$12,551,815	\$14,354,602	\$14,286,308	\$14,080,225	\$206,082	1%
From Operations	3,667,122	5,765,367	6,919,845	6,807,795	112,050	2%
Total Revenue	\$16,218,937	\$20,119,968	\$21,206,152	\$20,888,021	\$318,132	2%
Salary and Benefits	\$10,797,375	\$10,689,080	\$11,416,899	\$11,578,413	161,514	1%
Services and Supplies	\$4,164,289	\$6,242,773	\$7,299,009	\$7,391,876	92,867	1%
Operating Capital	\$8,795	\$14,902	\$402,706	\$84,634	(318,072)	(376%)
Sub-total, Expenses	\$14,970,459	\$16,946,755	\$19,118,615	\$19,054,923	(\$63,691)	(0%)
Net Operating Results	\$1,248,478	\$3,173,213	\$2,087,538	\$1,833,097	\$254,441	14%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Revenue View: ACTUAL Results Year-to-Date May, 2023

	FY20-21	FY21-22	FY22-23		Variance	
	Actual	Actual	Actual	Budget	\$	%
Tax Revenue						
Property Taxes	\$10,576,755	\$11,141,284	\$12,190,333	\$12,054,566	\$135,767	1%
Parcel Taxes	\$1,557,674	\$1,547,317	\$1,592,336	\$1,585,777	6,559	0%
Other Taxes	\$417,386	\$1,666,001	\$503,639	\$439,883	63,756	14%
Total Tax Revenues	\$12,551,815	\$14,354,602	\$14,286,308	\$14,080,225	\$206,082	1%
<i>% of total</i>	<i>77%</i>	<i>71%</i>	<i>67%</i>	<i>67%</i>		
Earned Income						
Interest Income	\$28,430	\$30,605	\$215,613	\$212,628	2,985	1%
Other Business Services	\$6,037	\$4,987	\$11,205	\$7,199	4,006	56%
Customer Services	\$7,254	\$11,953	\$16,179	\$12,895	3,284	25%
Concessions	\$0	\$7,271	\$25,775	\$27,345	(1,570)	(6%)
Business Services	\$41,721	\$54,817	\$268,772	\$260,068	\$8,704	3%
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>1%</i>	<i>1%</i>		
Camp Shelly	(\$5,118)	\$55,822	\$73,467	\$73,455	\$12	0%
Extended Student Svcs (ESS)	\$2,198,127	\$2,877,139	\$2,966,750	\$2,907,559	59,191	2%
Senior Svcs and Volunteers	\$59,198	\$99,085	\$195,945	\$176,430	19,515	11%
Preschool	\$42,523	\$152,880	\$326,820	\$295,125	31,695	11%
Open Space	\$476,650	\$526,008	\$551,672	\$526,448	25,224	5%
ASES Program	\$0	\$79,379	\$367,716	\$385,900	(18,184)	(5%)
Middle School Program	(\$295)	\$28,238	\$0	\$0	0	-
Community Services	\$2,771,085	\$3,818,551	\$4,482,370	\$4,364,917	\$117,453	3%
<i>% of total</i>	<i>17%</i>	<i>19%</i>	<i>21%</i>	<i>21%</i>		
Recreation Classes	\$13,675	\$100,547	\$204,751	\$218,532	(13,782)	(6%)
Adult Sports and Fitness	\$1,157	\$54,727	\$74,999	\$68,999	6,000	9%
Facility Use & Rentals	\$40,726	\$318,524	\$307,349	\$321,967	(14,618)	(5%)
Youth Sports and Fitness	\$98,562	\$339,422	\$447,452	\$457,043	(9,591)	(2%)
Field and Gym Rentals	\$238,008	\$473,823	\$542,082	\$520,836	21,246	4%
Aquatics	\$162,979	\$293,598	\$368,826	\$394,179	(25,353)	(6%)
Recreation	\$555,107	\$1,580,640	\$1,945,458	\$1,981,555	(\$36,097)	(2%)
<i>% of total</i>	<i>3%</i>	<i>8%</i>	<i>9%</i>	<i>9%</i>		
Facility Maintenance	\$0	\$0	\$63,699	\$63,699	\$0	0%
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>		
Park Operations	\$299,210	\$311,359	\$159,546	\$137,556	\$21,990	16%
<i>% of total</i>	<i>2%</i>	<i>2%</i>	<i>1%</i>	<i>1%</i>		
Total Earned Income	\$3,667,122	\$5,765,367	\$6,919,845	\$6,807,795	\$112,050	2%
<i>% of total</i>	<i>23%</i>	<i>29%</i>	<i>33%</i>	<i>33%</i>		
TOTAL General Fund Revenue	\$16,218,937	\$20,119,968	\$21,206,152	\$20,888,021	\$318,132	2%
	100%	100%	100%	100%		

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Salaries and Benefits View by Unit: ACTUAL Results Year-to-Date May, 2023

	FY20-21	FY21-22	FY22-23		Variance	
	Actual	Actual	Actual	Budget	\$	%
Administration	\$2,065,132	\$1,563,194	\$1,667,819	\$1,673,615	\$5,795	0%
Marketing and Public Info	\$71,492	\$0	\$0	\$0	0	-
Technology and Communications	\$25,315	\$0	\$0	\$0	0	-
Customer and Business Services	\$137,933	\$134,342	\$217,228	\$208,657	(8,571)	(4%)
Concessions	\$0	\$0	\$10,069	\$11,121	1,052	9%
Administration	\$2,299,871	\$1,697,535	\$1,895,116	\$1,893,393	(\$1,724)	(0%)
<i>% of total</i>	<i>21%</i>	<i>16%</i>	<i>17%</i>	<i>16%</i>		
Camp Shelly	\$0	\$17,632	\$3,320	\$5,352	\$2,032	38%
Extended Student Svcs (ESS)	\$2,951,491	\$2,905,073	\$2,374,331	\$2,461,185	86,853	4%
Senior Svcs and Volunteers	\$105,643	\$125,282	\$151,373	\$152,890	1,517	1%
Preschool	\$47,002	\$126,240	\$212,429	\$216,721	4,292	2%
Open Space	\$803,016	\$872,511	\$952,792	\$969,742	16,951	2%
Community Outreach	\$609,655	\$595,402	\$635,416	\$638,136	2,720	0%
ASES Program	\$3,676	\$119,216	\$499,888	\$480,003	(19,884)	(4%)
Middle School Program	\$49,587	\$0	\$0	\$0	0	-
Community Services	\$4,570,070	\$4,761,355	\$4,829,548	\$4,924,030	\$94,481	2%
<i>% of total</i>	<i>42%</i>	<i>45%</i>	<i>42%</i>	<i>43%</i>		
Recreation Classes	\$0	\$0	\$433	\$0	(433)	-
Adult Sports and Fitness	\$6,959	\$15,340	\$10,970	\$13,065	2,095	16%
Facility Use & Rentals	\$42,256	\$88,357	\$163,754	\$181,578	17,824	10%
Youth Sports and Fitness	\$58,421	\$129,714	\$141,835	\$133,007	(8,828)	(7%)
Field and Gym Rentals	\$116,806	\$186,215	\$260,215	\$272,775	12,560	5%
Recreation Administration	\$593,829	\$470,453	\$259,055	\$259,430	375	0%
Building Operations	\$317,473	\$401,650	\$424,583	\$421,070	(3,513)	(1%)
Aquatics	\$139,047	\$315,191	\$646,543	\$652,195	5,652	1%
Recreation	\$1,274,790	\$1,606,919	\$1,907,387	\$1,933,120	\$25,733	1%
<i>% of total</i>	<i>12%</i>	<i>15%</i>	<i>17%</i>	<i>17%</i>		
Building Maintenance	817,301	817,305	838,027	852,904	14,877	2%
Park Operations	1,835,344	1,805,965	1,946,820	1,974,967	28,146	1%
Parks and Facilities Maintenance	\$2,652,644	\$2,623,270	\$2,784,848	\$2,827,871	\$43,023	2%
<i>% of total</i>	<i>25%</i>	<i>25%</i>	<i>24%</i>	<i>24%</i>		
TOTAL Salaries and Benefits Expense	\$10,797,375	\$10,689,080	\$11,416,899	\$11,578,413	\$161,514	1%

100% 100% (\$0) -1%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Services and Supplies View by Unit: ACTUAL Results Year-to-Date May, 2023

	FY20-21	FY21-22	FY22-23		Variance	
	Actual	Actual	Actual	Budget	\$	%
Administration	\$1,078,138	\$1,896,657	\$2,148,648	\$2,169,567	\$20,919	1%
Marketing and Public Info	\$12,808	\$4,557	\$0	\$0	0	-
Technology and Communications	\$410,994	\$472,672	\$558,534	\$549,201	(9,333)	(2%)
Customer and Business Services	\$85,192	\$143,139	\$123,056	\$125,612	2,556	2%
Concessions	\$0	\$14,468	\$12,359	\$11,411	(947)	(8%)
Administration	\$1,587,132	\$2,531,494	\$2,842,597	\$2,855,791	\$13,194	0%
<i>% of total</i>	<i>38%</i>	<i>41%</i>	<i>39%</i>	<i>39%</i>		
Camp Shelly	\$2,086	\$11,353	13,976	12,838	(1,139)	(9%)
Extended Student Svcs (ESS)	\$156,320	\$173,614	137,523	146,238	8,715	6%
Senior Svcs and Volunteers	\$32,701	\$61,794	111,469	88,249	(23,220)	(26%)
Preschool	\$122	\$3,714	5,451	4,251	(1,200)	(28%)
Open Space	\$81,209	\$65,536	66,871	67,533	661	1%
Community Outreach	\$416	\$14,141	34,609	36,711	2,103	6%
ASES Program	\$0	\$1,762	3,285	3,164	(121)	(4%)
Middle School Program	\$1,365	\$1,360	0	0	0	-
Community Services	\$274,219	\$333,272	\$373,184	\$358,984	(\$14,201)	(4%)
<i>% of total</i>	<i>7%</i>	<i>5%</i>	<i>5%</i>	<i>5%</i>		
Recreation Classes	\$6,141	\$65,774	\$128,567	\$119,557	(9,011)	(8%)
Adult Sports and Fitness	\$845	\$19,080	\$35,905	\$23,429	(12,476)	(53%)
Facility Use & Rentals	\$1,034	\$13,373	\$21,798	\$23,487	1,688	7%
Youth Sports and Fitness	\$25,328	\$80,948	\$123,657	\$119,584	(4,073)	(3%)
Field and Gym Rentals	\$2,452	\$16,722	\$31,277	\$25,576	(5,700)	(22%)
Recreation Administration	\$0	\$1,531	\$1,507	\$1,507	0	0%
Building Operations	\$11,901	\$71,163	\$123,256	\$129,606	6,351	5%
Aquatics	\$29,244	\$63,859	\$95,633	\$102,937	7,304	7%
Recreation	\$76,946	\$332,448	\$561,600	\$545,682	(\$15,917)	(3%)
<i>% of total</i>	<i>2%</i>	<i>5%</i>	<i>8%</i>	<i>7%</i>		
Building Maintenance	\$441,816	\$617,956	766,314	794,805	28,491	4%
Park Operations	\$1,784,176	\$2,427,604	2,755,315	2,836,615	81,299	3%
Parks and Facilities Maintenance	\$2,225,993	\$3,045,560	\$3,521,629	\$3,631,419	\$109,790	3%
<i>% of total</i>	<i>53%</i>	<i>49%</i>	<i>48%</i>	<i>49%</i>		
Sub-total, Services & Supplies Expense	\$4,164,289	\$6,242,773	\$7,299,009	\$7,391,876	\$92,867	1%
Operating Capital	\$8,795	\$14,902	\$402,706	\$84,634	(318,072)	(376%)
TOTAL Operating Expense	\$4,173,084	\$6,257,676	\$7,701,715	\$7,476,510	(\$225,205)	(3%)