



Livermore Area Recreation and Park District 6/7/22 Board Of Directors Meeting

*FINAL OPERATING AND CAPITAL IMPROVEMENT PROGRAM (CIP)
BUDGET PROPOSAL FOR FY2022-23*

Table of Contents

<u>Page(s)</u>	<u>Content</u>
3-7	Notes and Assumptions
8	Summary Level View: General Fund FY21-22 – FY22-23
9	A view of Property and Parcel Tax Income and Use
10	A view of LARPD's Tax Income and Related Outflows for FY21-22 and FY22-23
11	Graphs: Use of LARPD Tax Funds by Operating Unit
12	Graphs: General Fund Use
13	Summary View: FY22-23 Proposed Budget
14	Graph: Operating Revenue Trend
15	Graphs: Revenue by Source
16	Revenue View by Unit
17	Summary Level View – Org Chart
18	Salary and Benefits View by Unit
19	Services and Supplies View by Unit
20	Expenses by Type View
21	Headcount Plans through June, 2023
22	Headcount Plans through June, 2023 – By Employee Type
23	FTE Plans through June, 2023
24	CIP Project Financials – Project Spending View FY21-22 – FY22-23
25-50	Appendix – Unit-Level Financial Trends

FY22-23 Proposed Budget – Notes and Assumptions

Overall View:

1. The District’s on-going operations will result in positive net operating contributions (Revenue less Expense) of \$2.5 million in FY21-22 (the approved Mid-Year Budget) and \$1.1 million in FY22-23 (the Proposed Budget outlined herein). Operational strides in the form of creative and popular program offerings and organizational changes that are driving more resources to service delivery are contributing to these results, as are significant increases in property tax income (confirmed by Alameda County Assessor’s office). Most significantly, the one-time receipt of \$1.2 million CA Covid Relief money in FY21-22 is driving the current year’s significant Net Operating Contribution.
2. As discussed with the Board earlier this year, the CA Covid Relief funds will contribute two-thirds of the General Fund monies required to complete the replacement of synthetic turf fields at Robertson Park in early FY22-23. The attached Summary Level View: General Fund FY21-22 – FY22-23 schedule illustrates the impact of expected Net Operating Contributions and planned CIP use of the General Fund. Also on this schedule is staff’s proposed use of projected additions to Reserves in FY21-22: staff proposes adding to the Budget Contingency Reserve and the Deferred Maintenance Reserve in FY21-22 and using the Deferred Maintenance Reserve to help fund the CIP plans for FY22-23 (largely associated with the Robertson Park turf project).

Revenue:

1. The primary change relative to the preliminary Budget presented to the Board in March is the addition of \$717k in Property Tax income. Based on the latest data from Alameda County, Livermore’s property taxes will grow by a minimum of 6.5% (the preliminary Budget assumed 3%).
2. Otherwise, each operating unit has revisited their revenue plans and has revised them as needed, with the most significant shift being in Parks , where revenues are dropping \$200k due to the elimination of the Zone 7 Living Arroyos program, effective July, 2022.

Salary and Benefits:

1. Health Benefits: No change to the District’s contributions for medical, dental, and vision/hearing coverage is proposed for the District’s 94 benefited staff.
2. Retirement:
 - a. The District will continue to offer up to a 4% match for Regular (full-time) and Part-time benefited staff, along with a 2% contribution for Regular staff.
 - b. ACERA: the District is benefiting greatly from the June, 2021 retirement of ~95% of the unfunded accrued actuarial liability (UAAL), and from ACERA’s favorable investment returns and other actuarial trends in 2021. As a result, the District’s contribution rates (% of salaries), effective each September, for each of the three active employee tiers are trending as follows:

Tier 1	7 EEs	FY20-21: 38.07%	FY21-22: 14.88%	FY22-23: 10.97%
Tier 3	13 EEs	FY20-21: 43.82%	FY21-22: 19.94%	FY22-23: 16.41%
Tier 4	18 EEs	FY20-21: 36.60%	FY21-22: 13.13%	FY22-23: 9.23%

Relative to the Preliminary FY22-23 Budget, in which we assumed a 5% increase in ACERA contribution rates, the new Budget proposal reflects a \$146k reduction in expense based on the above FY22-23 rates, which have been confirmed by ACERA as final for planning purposes. What changed is the ACERA’s confirmation of its investment performance and actuarial data impact, which have driven the District to a modest surplus state for its UAAL (Unfunded Accrued Actuarial Liability).

FY22-23 Proposed Budget – Notes and Assumptions (continued)

Salary and Benefits (cont)

3. Salaries:

- a. A Cost of Living Adjustment (COLA) of 3.0% for all classification ranges, effective July 1, 2022. Fiscal Impact: \$331k for FY22-23.
- b. Steps will be recognized for those employees who are eligible – the timing of which will be based upon hire date or the anniversary date of any change in job classification/pay range.
- c. Alameda County's minimum wage remains at \$15.00 per hour at present, though the State has announced that it will update its minimum wage to \$15.50 per hour effective January, 2023 if certain inflation levels are reached by the end of this fiscal year. At present, the District's salary structure requires no adjustments. If the new minimum is put in place, the District's salary structure will require only a \$0.05 per hour adjustment to the entry level pay rate for one job classification, and NO existing staff will be impacted (four people who are currently paid less than \$15.50 will have had a step increase by the effective date of the new minimum that will push them beyond \$15.50 per hour).
- d. The District's salary budget continues to reflect a shift toward service delivery as the organization's management structure has evolved.

4. Unemployment: the budget is now proposed at \$0 based on accrued balances that can cover near-zero actual activity.

5. Workers' Compensation: rates (% of salary) for each category are assumed to grow at 5% versus this years' cost, which is amplified by salary increase assumptions.

6. Staffing Plan: Relative to the preliminary budget submitted in March, there is only one significant addition: a coordinator role in the Youth Sports and Fitness team that will function as an Outreach Coordinator whose focus will include running the afterschool PE program at school sites and the Junior Giants program.

Services and Supplies: The primary changes relative to the preliminary Budget presented to the Board in March are:

1. Addition of \$36k for security-related consulting as outlined by All Covered in its April 27th Board presentation;
2. Parks: Shift from original plan to enlist a third party for maintenance of structures and grounds to a less expensive plan to use four temporary employees (reduction of \$63k).
3. Admin: addition of consulting services for fixed asset accounting review (pre-2017 entries) and asset valuation, and additional legal fees for agreement review.

CIP: Only one change is proposed versus the Preliminary FY22-23 Budget presented in March: moving the timing of the remaining \$817k of spend related to the Bike Pump Track project from FY21-22 to FY22-23.

1. AB1600 funds continue to be constrained; planning for funds beyond the current plan is not supported by actual fund balances, and the City's projections for income in FY22-23 are preliminary at best. The use of the District's General Fund can be accommodated by the amount of the net operating contribution generated by on-going operations in FY21-22 and FY22-23 combined.

FY22-23 Proposed Budget – Notes (continued)

Operating Units – specific notes

Administration:

1. No significant staffing changes are envisioned; the new HR Officer will join in June, 2022 and will drive the replacement for the departing HR Analyst shortly thereafter. The Customer Service team (previously referred to as “the Front Desk”) is staffing up to support enhanced program activity at the RLCC and the Aquatics centers at the RLCCC and May Nissen.
2. Services – the addition of security-focused IT projects, Legal services for agreement review, and consulting assistance for Finance initiatives (fixed asset review, chart of accounts revisions, and fixed asset and procurement module deployment).
3. Information Technology will focus on security, establishing an Intranet using SharePoint, establishing a “Board Chamber” using Zoom Room technology, and providing new end-user tools where needed (a new copier lease agreement will save the District \$30k per year beginning in July).
4. Café operations will resume in June and are planned for the 2022 and 2023 summer seasons.

Facility and Park Maintenance:

1. Maintenance of Structures and Grounds – beyond normal annual maintenance efforts, this Budget includes \$40k for turf/sports field renovation, \$50k for irrigation improvements (equipment upgrades and infrastructure redesign), \$45k for resurfacing and striping of asphalt parking lots, and \$14k for three irrigation controller upgrades.
2. Water – usage is planned at current year levels and a 5% increase in water prices.
3. Utilities – electricity and fuel – at current levels with a 5% price increase.
4. Staffing: no changes to the Facilities team, while the Parks team will add four temporary employees to assist with entry level park maintenance (backfilling for two staff departures and two previously open positions); the temporary staff are in lieu of earlier plans to add a new contracted maintenance service.

FY22-23 Proposed Budget – Notes (continued)

Operating Units – specific notes

Community Services:

1. Senior Services, Volunteer Services, and Community Outreach:

- a. Senior Trip program returned in FY21-22 after a two-year hiatus and will continue in FY22-23. Staff have shifted the program to monthly day-trips on a motor-coach as we continue to re-build in a less-restrictive (COVID) environment.
- b. During FY21-22 and continuing in FY22-23, communications activities including promotional printing, mailing, email marketing services, website hosting, and any future activity guide production have been the responsibility of this team.

2. Recreation:

- a. Contract Classes, Camps, and Events: For FY22-23, 47 camps will be offered this summer, up from 12 camps in FY21-22. To date, most camps have reached their minimum enrollment or more, and some have wait lists.
- b. Facility Use and Rentals: relative to pre-COVID levels, renters are reserving facilities with less lead-time; health order dependencies will continue to play a role in confidently projecting rental activity. No staffing additions are planned, and revenue projections are based on known bookings at this time.
- c. Building Operations: this team provides support for district-wide use of facilities and will extend its services contracts (post event cleaning for large events) and part-time staff to support increased facility usage (pool hours, on-site rentals, field/restroom use, etc...).
- d. Youth and Adult Sports, Field and Gym Rentals: there is only one significant staffing addition: a coordinator role in the Youth Sports and Fitness team that will function as an Outreach Coordinator as programs such as afterschool sports and Junior Giants build. Increased facility rental is projected given the elimination of mask mandates (yoga, etc...). Summer Camps: Sports camp and PeeWee camps are at capacity; we are seeing major growth in LARPD Classes for youth sports that are run by LARPD staff as opposed to outside contractors.
- e. Aquatics: this summer will see the onset of evening rec swim. Else, the continued use of May Nissen for swim lessons and both May Nissen and the RLAC for swim team utilization (Livermore Aqua Cowboys and Ruby Hill). The Supervisor has established a program for lifeguard training with the LVJUSD that provides much-needed training and recruiting opportunities for high school students to become certified lifeguards. In terms of the financial trend, the salaries and benefits line is dramatically above prior years because the Aquatics Supervisor is now reflected here (had been in Recreation Admin) and we are adding a full-time coordinator to the team to support the multi-site operations that are in place once again.

FY22-23 Proposed Budget – Notes (continued)

Operating Units – specific notes

Community Services:

4. Youth Services:

- a. ESS - after operating for two years under COVID-driven restrictions to program size, we will be back to realizing a positive Net Operating Contribution of \$225k for FY22-23 despite the loss of Kidango funding and the recent restructuring of the ESS operation.
- b. Preschool – we re-opened Preschool in January, 2021 with limited enrollment due to COVID restrictions. We will add a Preschool site in Fall 2022 and are currently fully enrolled in all of our sites for Fall, 2022.
- c. After School Education and Safety Program (ASES) – in partnership with LVJUSD, this program is staffed through LARPD. With additional funding opportunities (Expanded Learning Opportunities Program – ELOP) for after school programming, we are able to provide a wide variety of programs led by LARPD staff and/or partners that include outdoor science, sports and recreation, swim lessons, fine arts, and nutrition in our current Believes program.
- d. Middle School: no program is planned for FY22-23.

5. Open Space:

- a. As we shift to more interpretive programming, related revenues are increasing accordingly. The Proposed programming budget is conservative due to uncertainty about grant funding and rebuilding school programs post-COVID.
- b. Staffing: the Proposed Budget includes a full-time Natural Resources Ranger.

Summary Level View: General Fund FY21-22 - FY22-23:

	FY21-22 (Mid-year)	FY22-23 (Proposed)	Total
Net Operating Results	\$2,490,836	\$1,120,934	\$3,611,770
CIP General Fund	\$966,079	\$2,162,450	\$3,128,529
Net Increase/(Decrease)	\$1,524,757	(\$1,041,516)	\$483,241

Proposed use of Net Operating Contribution:

	FY21-22	FY22-23	Total
Budget Contingency Reserve	\$483,241		\$483,241
Deferred Maintenance Reserve	\$1,041,516	(\$1,041,516)	\$0
Total	\$1,524,757	(\$1,041,516)	\$483,241

Livermore Area Recreation and Park District (LARPD)

A view of Property and Parcel Tax Income and Use

FY21-22 Mid-Year Budget and FY22-23 Proposed Budget

Tax Income	FY21-22		FY22-23	
Property Taxes	\$12,120,858		\$13,169,600	
Parcel Taxes	\$1,603,591		\$1,658,000	
Total Tax Income	\$13,724,449		\$14,827,600	
Use of Taxes - Outflows by Operating Unit (operating revenues less expenses)	FY21-22	% of Total	FY22-23	% of Total
Park and Facilities Maintenance	(\$5,670,004)	42%	(\$6,379,712)	40%
Administration / Business Services	(\$4,836,393)	36%	(\$5,021,756)	31%
Senior Svcs and Community Outreach	(\$769,878)	6%	(\$909,556)	6%
Open Space / Camp Shelly	(\$536,035)	4%	(\$735,043)	5%
Recreation & Facility Support	(\$577,460)	4%	(\$885,116)	5%
Youth Services	(\$67,304)	1%	-	-
CIP - General Fund	(\$966,079)	7%	(\$2,162,450)	13%
Total Outflows	(\$13,423,153)	100%	(\$16,093,633)	100%
Net Prior to Additional Funding Sources / Contribution to/(from) Reserves:	\$301,296		(\$1,266,033)	
Additional Funding Sources:				
Youth Services Operating Contribution (FY22-23)	\$0		\$224,517	
CA Covid Relief	\$1,223,460		\$0	
Total, Additional Funding Sources	\$1,223,460		\$224,517	
Reserves - additions / (uses)	\$1,524,756		(\$1,041,516)	

note: the FY22-23 budget, including general fund use for CIP, will be balanced via reserves that are planned to be added in FY21-22 AND via the operating surplus generated by the Youth Services operating unit

At a high level, the FY21-22 operating results, enhanced by the one-time COVID Relief income of \$1.2 million, will help fund next year's CIP projects, including the \$1.6 million FY2022-23 CIP project to replace the two synthetic turf fields at Robertson Park.

Livermore Area Recreation and Park District (LARP)

A view of LARP's Tax Income and Related Outflows for FY22-23

LARP TAX INCOME	Net Operating Results - Revenues less Expenses (Uses of LARP's Tax Revenue)							CIP - General Fund (1)	Addition to/(Use of) Reserves	
	Park and Facilities Maintenance	Youth Services	Administration / Business Services	Senior Svcs and Community Outreach	Open Space / Camp Shelly	Recreation & Facility Support	OPERATIONS TOTAL (prior to CIP)			Operating Surplus (Deficit)
Property and Related Taxes	\$13,169,600									
Parcel Taxes	\$1,658,000									
Total LARP TAX Income	\$14,827,600									
Use of LARP's Property Taxes	(\$4,721,712)	\$224,517	(\$5,021,756)	(\$909,556)	(\$735,043)	(\$885,116)	(\$12,048,666)	\$1,120,934	(\$2,162,450)	(\$1,041,516)
Use of LARP's Parcel Taxes	(\$1,658,000)	\$0	\$0	\$0	\$0	\$0	(\$1,658,000)	\$0	\$0	\$0
Total Use of LARP's Taxes	(\$6,379,712)	\$224,517	(\$5,021,756)	(\$909,556)	(\$735,043)	(\$885,116)	(\$13,706,666)	\$1,120,934	(\$2,162,450)	(\$1,041,516)
Revenue from Operations	\$181,740	\$4,215,000	\$72,669	\$115,110	\$561,675	\$2,017,424	\$7,163,618			
Salaries and Benefits	\$2,873,651	\$3,732,788	\$2,097,178	\$906,086	\$1,194,293	\$2,483,350	\$13,287,346			
Services and Supplies	\$3,687,801	\$257,695	\$2,997,247	\$118,580	\$102,425	\$419,190	\$7,582,938			
Net Operating Contribution from Operations	(\$6,379,712)	\$224,517	(\$5,021,756)	(\$909,556)	(\$735,043)	(\$885,116)	(\$13,706,666)			

(1) CIP use of General Fund monies in FY22-23 consists of \$1,600k for replacement of two artificial turf fields at Robertston Park, \$100k for ESS Building ADA remodels, \$50k for HVAC at Trevarno, \$77k for connections to the new Trevarno Road Water/Sewer Assessment District infrastructure, and \$335k for Rodeo Stadium Infrastructure

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

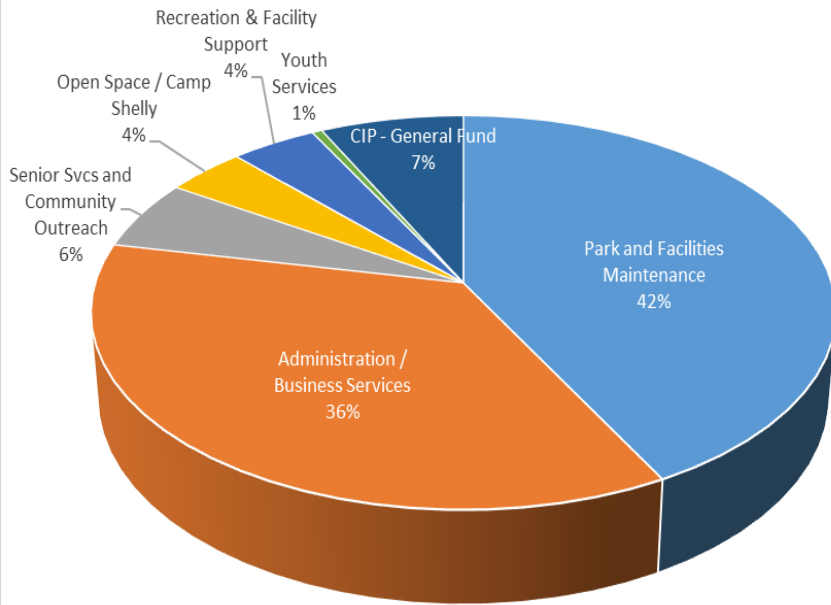
LARP TAX INCOME	Net Operating Results - Revenues less Expenses (Uses of LARP's Tax Revenue)							CIP - General Fund (2)	Addition to/(Use of) Reserves	
	Park and Facilities Maintenance	Youth Services	Administration / Business Services (1)	Senior Svcs and Community Outreach	Open Space / Camp Shelly	Recreation & Facility Support	OPERATIONS TOTAL (prior to CIP)			Operating Surplus (Deficit)
Property and Related Taxes	\$12,120,858									
Parcel Taxes	\$1,603,591									
Total LARP TAX Income	\$13,724,449									
Use of LARP's Property Taxes	(\$4,066,412)	(\$67,304)	(\$3,612,933)	(\$769,878)	(\$536,035)	(\$577,461)	(\$9,630,023)	\$2,490,835	(\$966,079)	\$1,524,756
Use of LARP's Parcel Taxes	(\$1,603,591)	\$0	\$0	\$0	\$0	\$0	(\$1,603,591)	\$0	\$0	\$0
Total Use of LARP's Taxes	(\$5,670,004)	(\$67,304)	(\$3,612,933)	(\$769,878)	(\$536,035)	(\$577,461)	(\$11,233,614)	\$2,490,835	(\$966,079)	\$1,524,756
Revenue from Operations (1)	\$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	\$12,263,620			
Services and Supplies	\$3,197,864	\$185,097	\$2,783,862	\$75,973	\$101,220	\$376,406	\$6,720,422			
Net Operating Contribution from Operations	(\$5,670,004)	(\$67,304)	(\$3,612,933)	(\$769,878)	(\$536,035)	(\$577,461)	(\$11,233,614)			

memo: excluding CA COVID Relief > (\$4,836,393)

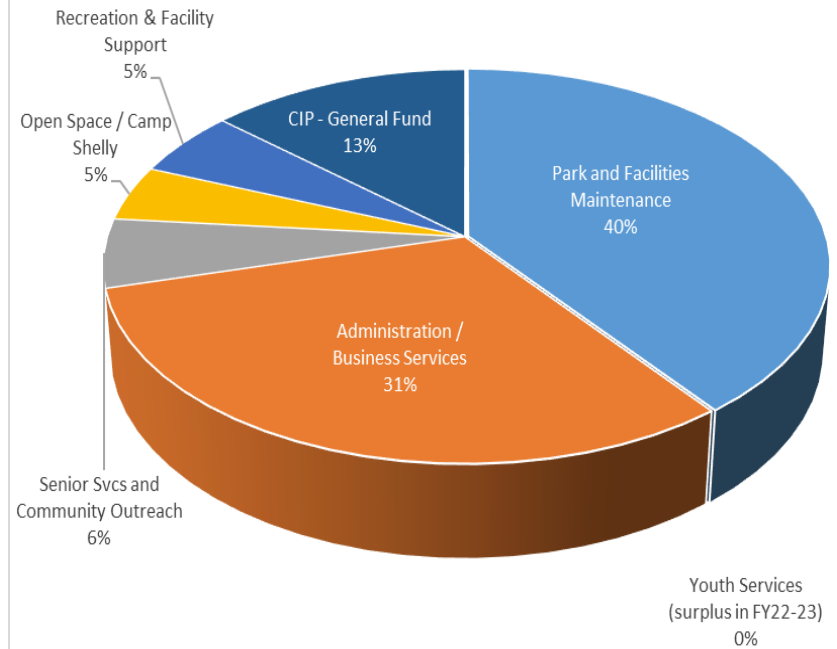
(1) In this table, the Admin/Business Services operating unit includes revenue of \$1.2 million for COVID relief, which is isolated in the View of Tax Income and Use Table

(2) CIP use of General Fund monies in FY21-22 consists of \$459k for the Trevarno Road Water/Sewer Assessment District, \$207k for May Nissen Pool Resurfacing, \$150k for asphalt repair work at Tex Spruiell, \$85k for miscellaneous projects at May Nissen, \$40k for roof repair at Trevarno, and \$25k to refurbish the Senior Lobby at RLCC.

Use of LARPD Tax Funds by Operating Unit - FY21-22

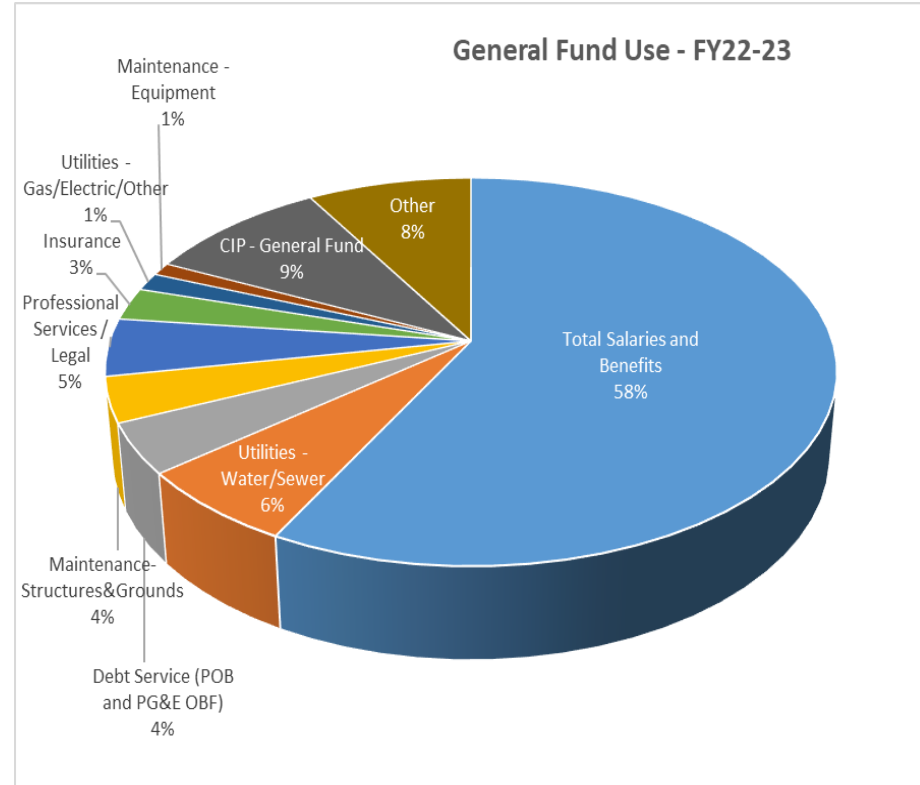
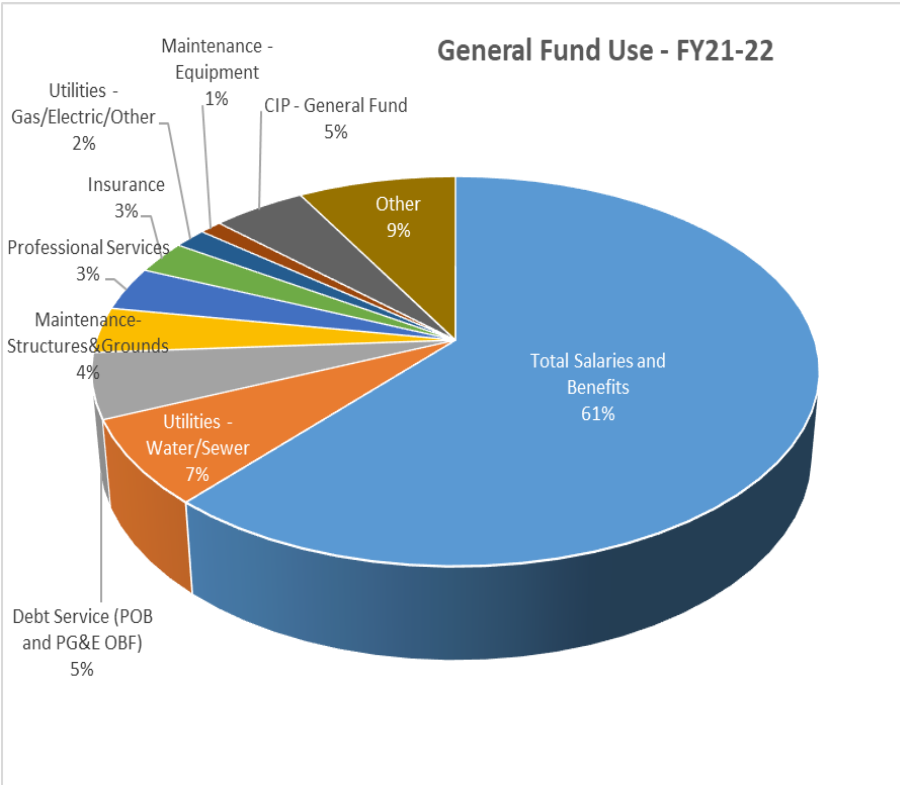


Use of LARPD Tax Funds by Operating Unit - FY22-23



Use of Taxes - Outflows by Operating Unit	FY21-22	% of Total
Park and Facilities Maintenance	(\$5,670,004)	42%
Administration / Business Services	(\$4,836,393)	36%
Senior Svcs and Community Outreach	(\$769,878)	6%
Open Space / Camp Shelly	(\$536,035)	4%
Recreation & Facility Support	(\$577,461)	4%
Youth Services	(\$67,304)	1%
CIP - General Fund	(\$966,079)	7%
Total	(\$13,423,153)	100%

Use of Taxes - Outflows by Operating Unit	FY22-23	% of Total
Park and Facilities Maintenance	(\$6,379,712)	40%
Administration / Business Services	(\$5,021,756)	31%
Senior Svcs and Community Outreach	(\$909,556)	6%
Open Space / Camp Shelly	(\$735,043)	5%
Recreation & Facility Support	(\$885,116)	5%
Youth Services (surplus in FY22-23)	\$0	0%
CIP - General Fund	(\$2,162,450)	13%
Total	(\$16,093,633)	100%



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	\$728,301	3%
Insurance	\$548,064	3%
Utilities - Gas/Electric/Other	\$333,671	2%
Maintenance - Equipment	\$229,464	1%
CIP - General Fund	\$966,079	5%
Other	\$1,632,235	9%
	\$19,950,119	100%

6/7/2022

Use of General Fund - Expenses by Type	FY22-23	% of Total
Total Salaries and Benefits	\$13,287,346	58%
Utilities - Water/Sewer	\$1,484,950	6%
Debt Service (POB and PG&E OBF)	\$964,613	4%
Maintenance-Structures&Grounds	\$864,000	4%
Professional Services / Legal	\$1,108,855	5%
Insurance	\$625,350	3%
Utilities - Gas/Electric/Other	\$343,800	1%
Maintenance - Equipment	\$246,665	1%
CIP - General Fund	\$2,162,450	9%
Other	\$1,944,705	8%
	\$23,032,734	100%

12

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

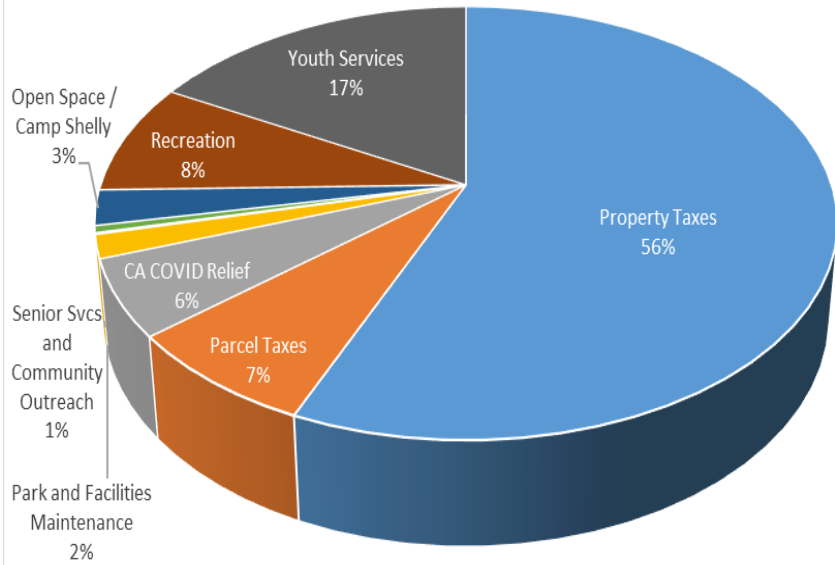
	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	Mid-Year Budget	Preliminary Budget	Proposed Budget	\$	%
Revenue								
Taxes	\$12,109,084	\$12,887,481	\$13,288,094	\$13,724,449	\$14,088,600	\$14,827,600	\$739,000	5%
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	-
From Operations	10,459,970	7,285,085	4,169,158	6,526,967	7,245,267	7,163,618	(\$81,649)	(1%)
Total Revenue	\$22,569,054	\$20,172,566	\$17,457,252	\$21,474,876	\$21,333,867	\$21,991,218	\$657,351	3%
Salary and Benefits	\$14,733,868	\$14,947,217	\$11,848,622	\$12,263,619	\$13,334,273	\$13,287,346	(46,927)	(0%)
Services and Supplies	\$6,210,830	\$6,420,868	\$5,141,179	\$6,710,916	\$7,510,318	\$7,582,938	72,620	1%
Capital	\$318,780	\$39,128	\$8,795	\$9,506	\$0	\$0	0	-
Sub-total, Expenses	\$21,263,478	\$21,407,212	\$16,998,595	\$18,984,041	\$20,844,591	\$20,870,284	\$25,693	0%
Net Operating Results	\$1,305,576	(\$1,234,647)	\$458,656	\$2,490,836	\$489,276	\$1,120,934	\$631,658	129%

Operating Revenue Trend

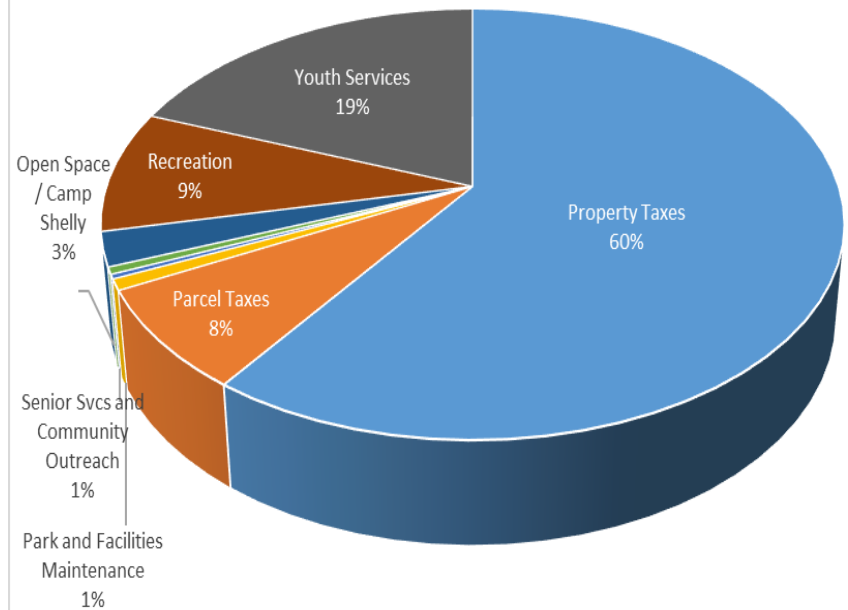


	FY18-19	FY19-20	FY20-21	FY21-22 Mid-Year	FY22-23 Proposed
Earned Income	\$10,459,970	\$7,285,085	\$4,169,158	\$6,526,967	\$7,163,618
CA COVID Relief	\$0	0	0	\$1,223,460	\$0
Parcel Taxes	\$1,548,789	\$1,585,718	\$1,616,370	\$1,603,591	\$1,658,000
Property Taxes	\$10,560,295	\$11,301,762	\$11,671,724	\$12,120,858	\$13,169,600

Revenue By Source - FY21-22



Revenue By Source - FY22-23



Revenues by Source	FY21-22	% of Total
Property Taxes	\$12,120,858	56%
Parcel Taxes	\$1,603,591	7%
CA COVID Relief	\$1,223,460	6%
Park and Facilities Maintenance	\$373,117	2%
Administration / Business Services	\$26,383	0%
Senior Svcs and Community Outreach	\$111,975	1%
Open Space / Camp Shelly	\$566,813	3%
Recreation	\$1,796,465	8%
Youth Services	\$3,652,214	17%
	\$21,474,876	100%

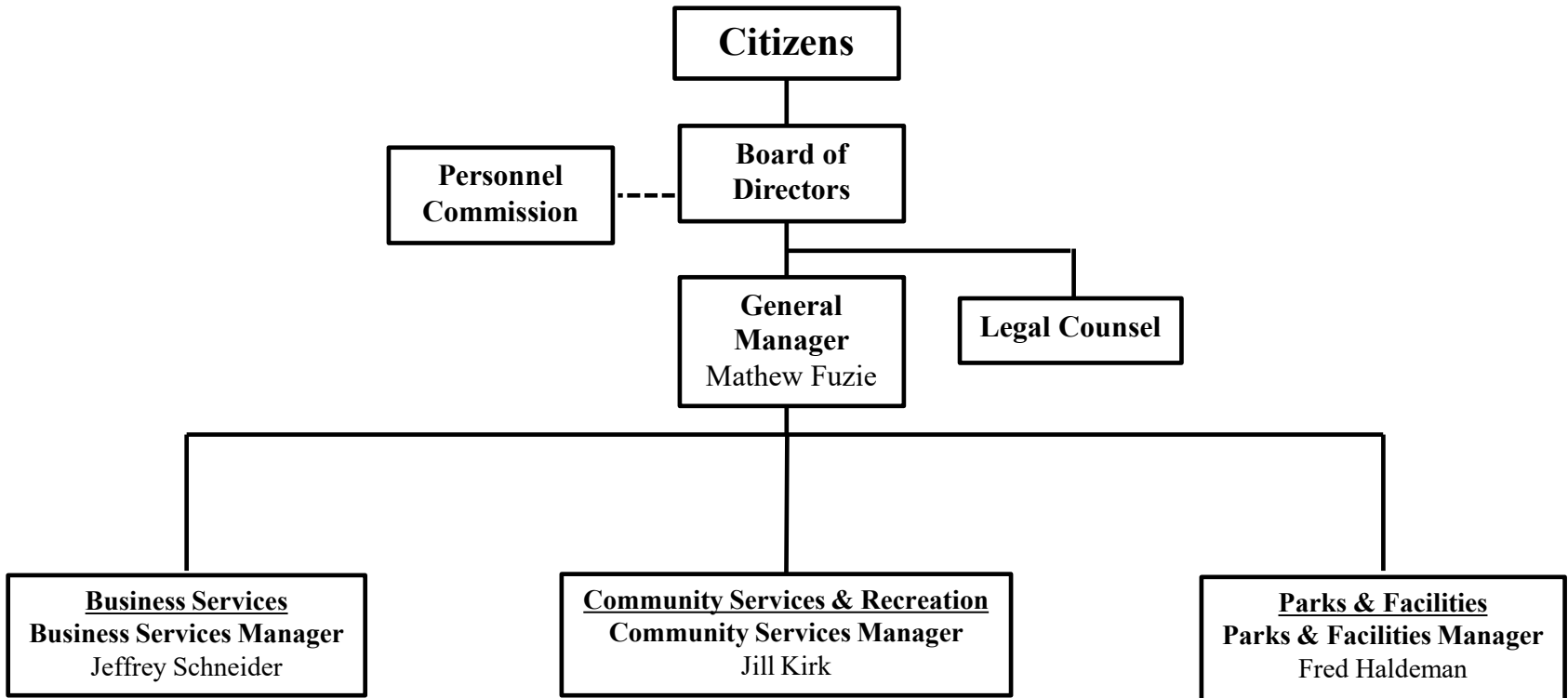
Revenues by Source	FY22-23	% of Total
Property Taxes	\$13,169,600	60%
Parcel Taxes	\$1,658,000	8%
CA COVID Relief	\$0	0%
Park and Facilities Maintenance	\$181,740	1%
Administration / Business Services	\$72,669	0%
Senior Svcs and Community Outreach	\$115,110	1%
Open Space / Camp Shelly	\$561,675	3%
Recreation	\$2,017,424	9%
Youth Services	\$4,215,000	19%
	\$21,991,218	100%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Revenue View by Unit: FY22-23 Proposed Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	Mid-Year Budget	Preliminary Budget	Proposed Budget	\$	%
Tax Revenue								
Property Taxes	\$10,023,720	\$10,730,942	\$11,177,134	\$11,620,966	\$11,957,600	\$12,674,600	\$717,000	6%
Parcel Taxes	\$1,548,789	\$1,585,718	\$1,616,370	\$1,603,591	\$1,636,000	\$1,658,000	\$22,000	1%
Other Taxes	\$536,575	\$570,820	\$494,590	\$499,892	\$495,000	\$495,000	\$0	0%
Total Tax Revenues	\$12,109,084	\$12,887,481	\$13,288,094	\$13,724,449	\$14,088,600	\$14,827,600	\$739,000	5%
<i>% of total</i>	<i>54%</i>	<i>64%</i>	<i>76%</i>	<i>64%</i>	<i>66%</i>	<i>67%</i>		
Other Funding Sources								
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	-
Total CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	-
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>6%</i>	<i>0%</i>	<i>0%</i>		
Earned Income								
Marketing and Public Info	\$22,421	\$20,926	\$1,552	\$0	\$0	\$0	0	-
Business Services	\$28,259	\$15,238	\$9,243	\$7,711	\$7,420	\$9,670	\$2,250	30%
Concessions	\$56,067	\$30,971	\$0	\$18,672	\$95,099	\$62,999	(\$32,100)	(34%)
Business Services	\$106,747	\$67,135	\$10,795	\$26,383	\$102,519	\$72,669	(\$29,850)	(29%)
<i>% of total</i>	<i>0%</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	\$60,575	\$0	0%
Extended Student Svcs (ESS)	\$5,141,361	\$4,015,338	\$2,370,782	\$3,365,031	\$3,465,360	\$3,465,360	\$0	0%
Senior Svcs and Volunteers	\$204,192	\$139,400	\$65,502	\$111,975	\$115,110	\$115,110	\$0	0%
Preschool	\$445,514	\$314,639	\$41,998	\$163,009	\$262,700	\$262,700	\$0	0%
Open Space	\$541,373	\$414,549	\$527,482	\$506,592	\$501,100	\$501,100	\$0	0%
Believes Program	\$136,128	\$148,586	\$0	\$124,174	\$380,000	\$486,940	\$106,940	28%
Middle School Program	\$623,033	\$487,603	(\$295)	\$0	\$0	\$0	\$0	-
Community Services	\$7,167,012	\$5,540,338	\$3,009,868	\$4,331,002	\$4,784,845	\$4,891,785	\$106,940	2%
<i>% of total</i>	<i>32%</i>	<i>27%</i>	<i>17%</i>	<i>20%</i>	<i>22%</i>	<i>2692%</i>		
Recreation Classes	\$516,021	\$62,811	\$39,523	\$117,617	\$174,000	\$177,500	\$3,500	2%
Adult Sports and Fitness	\$140,876	\$72,557	\$1,157	\$56,470	\$64,500	\$62,900	(\$1,600)	(2%)
Facility Use & Rentals	\$889,652	\$425,985	\$44,938	\$308,909	\$293,659	\$364,224	\$70,565	24%
Youth Sports and Fitness	\$191,833	\$126,859	\$162,163	\$387,759	\$397,000	\$419,000	\$22,000	6%
Field and Gym Rentals	\$498,537	\$389,543	\$265,577	\$479,051	\$525,600	\$485,600	(\$40,000)	(8%)
Aquatics	\$516,328	\$262,456	\$281,812	\$446,659	\$508,200	\$508,200	\$0	0%
Recreation	\$2,753,247	\$1,340,212	\$795,171	\$1,796,465	\$1,962,959	\$2,017,424	\$54,465	3%
<i>% of total</i>	<i>12%</i>	<i>7%</i>	<i>5%</i>	<i>8%</i>	<i>9%</i>	<i>9%</i>		
Park Operations	\$432,964	\$337,400	\$353,323	\$373,117	\$394,944	\$181,740	(\$213,204)	(54%)
<i>% of total</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>1%</i>		
Total Earned Income	\$10,459,970	\$7,285,085	\$4,169,158	\$6,526,967	\$7,245,267	\$7,163,618	(\$81,649)	(1%)
<i>% of total</i>	<i>46%</i>	<i>36%</i>	<i>24%</i>	<i>30%</i>	<i>34%</i>	<i>33%</i>		
Total General Fund Revenue	\$22,569,054	\$20,172,566	\$17,457,252	\$21,474,876	\$21,333,867	\$21,991,218	\$657,351	3%

Organization Chart – Summary Level View



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

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	Mid-Year Budget	Preliminary Budget	Proposed Budget	\$	%
Administration	\$1,680,884	\$2,330,721	\$2,209,588	\$1,907,392	\$1,928,784	\$1,852,636	(\$76,148)	(4%)
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	\$159,514	\$187,292	\$223,303	36,011	19%
Concessions	\$35,179	\$13,494	\$0	\$12,008	\$48,769	\$21,239	(27,530)	(56%)
Administration	\$2,397,840	\$2,965,609	\$2,456,225	\$2,078,914	\$2,164,845	\$2,097,178	(\$67,667)	(3%)
<i>% of total</i>	<i>16%</i>	<i>20%</i>	<i>21%</i>	<i>17%</i>	<i>16%</i>	<i>16%</i>		
Camp Shelly	\$28,289	\$43,925	\$4,482	\$33,341	\$38,716	\$38,716	\$0	0%
Extended Student Svcs (ESS)	\$4,204,973	\$4,144,190	\$3,230,401	\$3,260,487	\$3,066,131	\$3,021,770	(44,361)	(1%)
Senior Svcs and Volunteers	\$325,691	\$167,677	\$116,943	\$146,328	\$184,666	\$167,473	(17,193)	(9%)
Preschool	\$422,919	\$327,410	\$50,598	\$148,531	\$246,399	\$246,399	0	0%
Open Space	\$1,149,578	\$944,022	\$904,156	\$968,287	\$1,155,577	\$1,155,577	0	0%
Community Outreach	\$0	\$171,210	\$671,778	\$659,552	\$720,223	\$738,613	18,390	3%
Believes Program	\$135,736	\$153,006	\$3,676	\$125,404	\$381,422	\$464,619	83,197	22%
Middle School Program	\$503,832	\$509,465	\$49,587	\$0	\$0	\$0	0	-
Community Services	\$6,771,018	\$6,460,905	\$5,031,620	\$5,341,930	\$5,793,133	\$5,833,167	\$40,034	1%
<i>% of total</i>	<i>46%</i>	<i>43%</i>	<i>42%</i>	<i>44%</i>	<i>43%</i>	<i>44%</i>		
Recreation Classes	\$79,549	\$2,996	\$0	\$0	\$0	\$0	0	-
Adult Sports and Fitness	\$45,984	\$47,147	\$11,221	\$16,715	\$14,892	\$14,892	(0)	(0%)
Facility Use & Rentals	\$391,356	\$205,585	\$42,256	\$155,892	\$283,181	\$283,181	0	0%
Youth Sports and Fitness	\$125,395	\$110,632	\$70,014	\$172,009	\$193,578	\$283,647	90,069	47%
Field and Gym Rentals	\$222,655	\$212,499	\$131,454	\$213,196	\$256,772	\$264,579	7,807	3%
Recreation Administration	\$0	\$514,747	\$651,991	\$502,992	\$275,196	\$279,171	3,975	1%
Building Operations	\$541,826	\$583,914	\$352,945	\$451,456	\$513,788	\$513,788	(0)	(0%)
Aquatics	\$1,088,951	\$541,834	\$194,368	\$485,260	\$845,381	\$844,092	(1,289)	(0%)
Recreation	\$2,495,716	\$2,219,354	\$1,454,248	\$1,997,519	\$2,382,787	\$2,483,350	\$100,563	4%
<i>% of total</i>	<i>17%</i>	<i>15%</i>	<i>12%</i>	<i>16%</i>	<i>18%</i>	<i>19%</i>		
Building Maintenance	542,858	945,645	896,043	895,199	937,838	916,229	(21,609)	(2%)
Park Operations	2,526,436	2,355,704	2,010,485	1,950,058	2,055,671	1,957,422	(98,249)	(5%)
Parks and Facilities Maintenance	\$3,069,294	\$3,301,349	\$2,906,528	\$2,845,257	\$2,993,509	\$2,873,651	(\$119,858)	(4%)
<i>% of total</i>	<i>21%</i>	<i>22%</i>	<i>25%</i>	<i>23%</i>	<i>22%</i>	<i>22%</i>		
TOTAL Salaries and Benefits Expense	\$14,733,868	\$14,947,217	\$11,848,622	\$12,263,620	\$13,334,274	\$13,287,346	(\$46,928)	(0%)

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

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	Mid-Year Budget	Preliminary Budget	Proposed Budget	\$	%
Administration	\$926,128	\$1,333,212	\$1,449,572	\$2,070,216	\$2,271,288	\$2,303,527	\$32,239	1%
Marketing and Public Info	\$142,140	\$148,241	\$13,393	\$0	\$0	\$0	0	-
Technology and Communications	\$250,139	\$410,910	\$445,567	\$538,534	\$469,821	\$545,599	75,778	16%
Customer and Business Services	\$201,372	\$140,661	\$98,895	\$140,782	\$145,411	\$116,202	(29,209)	(20%)
Capital Equipment (excl CIP)	\$318,780	\$39,128	\$8,795	\$9,506	\$0	\$0	0	-
Concessions	\$21,001	\$9,135	\$0	\$24,825	\$47,969	\$31,919	(16,050)	(33%)
Administration	\$1,859,560	\$2,081,287	\$2,016,222	\$2,783,862	\$2,934,488	\$2,997,247	\$62,759	2%
<i>% of total</i>	<i>28%</i>	<i>32%</i>	<i>39%</i>	<i>41%</i>	<i>39%</i>	<i>40%</i>		
Camp Shelly	\$11,963	\$19,411	\$7,947	\$10,974	\$10,850	10,850	0	0%
Extended Student Svcs (ESS)	\$332,483	\$323,798	\$167,627	\$177,477	\$223,500	223,500	0	0%
Senior Svcs and Volunteers	\$135,384	\$101,544	\$38,215	\$59,729	\$58,732	61,132	2,400	4%
Preschool	\$26,856	\$10,307	\$140	\$7,620	\$9,000	9,000	0	0%
Open Space	\$91,357	\$83,135	\$90,907	\$90,245	\$91,575	91,575	0	0%
Community Outreach	\$0	\$3,031	\$2,722	\$16,244	\$43,988	57,448	13,460	31%
Believes Program	\$0	\$0	\$0	\$0	\$0	25,195	25,195	-
Middle School Program	\$27,304	\$23,516	\$1,488	\$0	\$0	0	0	-
Community Services	\$625,347	\$564,742	\$309,046	\$362,289	\$437,645	\$478,700	\$41,055	9%
<i>% of total</i>	<i>10%</i>	<i>9%</i>	<i>6%</i>	<i>5%</i>	<i>6%</i>	<i>6%</i>		
Recreation Classes	\$273,760	\$88,685	\$23,543	\$60,494	\$103,900	\$103,900	0	0%
Adult Sports and Fitness	\$60,426	\$46,543	\$845	\$23,286	\$23,700	\$23,700	0	0%
Facility Use & Rentals	\$159,868	\$70,959	\$1,711	\$17,466	\$15,600	\$19,590	3,990	26%
Youth Sports and Fitness	\$52,778	\$84,575	\$43,938	\$97,204	\$89,200	\$97,950	8,750	10%
Field and Gym Rentals	\$37,767	\$49,747	\$5,785	\$25,504	\$29,050	\$29,050	0	0%
Recreation Administration	\$0	\$3,159	\$24	\$1,292	\$0	\$0	0	-
Building Operations	\$137,063	\$92,135	\$13,804	\$81,805	\$86,500	\$86,500	0	0%
Aquatics	\$133,589	\$103,536	\$39,945	\$69,355	\$58,500	\$58,500	0	0%
Recreation	\$855,251	\$539,339	\$129,596	\$376,406	\$406,450	\$419,190	\$12,740	3%
<i>% of total</i>	<i>13%</i>	<i>8%</i>	<i>3%</i>	<i>6%</i>	<i>5%</i>	<i>6%</i>		
Building Maintenance	\$784,618	\$665,429	\$502,651	\$594,916	\$702,205	702,205	0	0%
Park Operations	\$2,404,834	\$2,609,198	\$2,192,459	\$2,602,948	\$3,029,530	2,985,596	(43,934)	(1%)
Parks and Facilities Maintenance	\$3,189,452	\$3,274,627	\$2,695,111	\$3,197,864	\$3,731,735	\$3,687,801	(\$43,934)	(1%)
<i>% of total</i>	<i>49%</i>	<i>51%</i>	<i>52%</i>	<i>48%</i>	<i>50%</i>	<i>49%</i>		
TOTAL Services & Supplies Expense	\$6,529,610	\$6,459,996	\$5,149,974	\$6,720,422	\$7,510,318	\$7,582,938	\$72,620	1%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Expenses by Type View: FY22-23 Proposed Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	Mid-Year Budget	Preliminary Budget	Proposed Budget	\$	%
Salaries and Benefits								
Salaries - Full-time	\$5,746,727	\$7,074,272	\$6,077,388	\$6,528,891	\$6,796,261	\$6,846,689	\$50,428	1%
Salaries - Part-time Benefited	\$2,346,671	\$1,496,691	\$990,908	\$776,787	\$974,912	\$966,807	(\$8,105)	(1%)
Salaries - Part-time	\$2,561,659	\$1,749,256	\$629,067	\$1,638,351	\$1,915,934	\$2,023,412	\$107,478	6%
Stipends - Board	\$23,500	\$28,950	\$31,400	\$33,000	\$36,000	\$36,000	\$0	0%
Retirement	\$1,265,065	\$1,683,358	\$1,524,108	\$880,097	\$832,361	\$694,156	(\$138,205)	(17%)
Employee Group Insurance	\$1,706,047	\$1,898,746	\$1,584,006	\$1,589,441	\$1,802,781	\$1,813,332	\$10,551	1%
Workers' Compensation	\$560,344	\$399,917	\$251,742	\$327,954	\$387,128	\$382,225	(\$4,903)	(1%)
Unemployment	\$0	\$112,249	\$404,991	\$36,000	\$72,000	\$0	(\$72,000)	(100%)
Medicare/FICA Payroll Tax	\$523,855	\$503,779	\$355,012	\$453,098	\$516,896	\$524,725	\$7,829	2%
Total Salaries and Benefits	\$14,733,868	\$14,947,217	\$11,848,622	\$12,263,619	\$13,334,273	\$13,287,346	(\$46,927)	(0%)
<i>% of total spend</i>	<i>69%</i>	<i>70%</i>	<i>70%</i>	<i>65%</i>	<i>64%</i>	<i>64%</i>		
Services and Supplies								
Maintenance-Structures&Grounds	\$1,056,806	\$892,252	\$547,537	\$754,251	\$1,148,088	\$864,000	(\$284,088)	(25%)
Maintenance - Equipment	\$115,395	\$188,651	\$186,429	\$229,464	\$228,065	\$246,665	\$18,600	8%
Utilities - Water/Sewer	\$1,241,002	\$1,308,527	\$1,431,310	\$1,416,039	\$1,484,950	\$1,484,950	\$0	0%
Utilities - Gas/Electric/Other	\$451,606	\$370,599	\$314,273	\$333,671	\$343,800	\$343,800	\$0	0%
Communications	\$132,213	\$144,891	\$139,027	\$166,688	\$156,112	\$166,278	\$10,166	7%
Memberships & Subscriptions	\$31,464	\$33,774	\$27,188	\$33,891	\$29,183	\$29,183	\$0	0%
Travel	\$131,292	\$96,958	\$77,316	\$100,264	\$111,640	\$111,640	\$0	0%
Training & Conferences	\$46,378	\$13,463	\$3,366	\$31,786	\$48,825	\$51,065	\$2,240	5%
Publications & Legal Notices	\$4,485	\$3,179	\$2,106	\$2,027	\$2,400	\$10,400	\$8,000	333%
Legal	\$136,330	\$132,000	\$120,000	\$88,000	\$96,000	\$106,000	\$10,000	10%
Program Services/Supplies	\$130,309	\$125,077	\$249,102	\$60,937	\$250,610	\$270,521	\$19,911	8%
Professional Services	\$909,105	\$1,429,650	\$850,170	\$640,301	\$697,594	\$1,002,855	\$305,261	44%
Licensing	\$25,233	\$19,947	\$14,304	\$22,950	\$16,650	\$16,650	\$0	0%
Field Trips/Events	\$134,397	\$89,288	(\$965)	\$17,331	\$30,320	\$30,320	\$0	0%
Instructors & Sports Officials	\$372,494	\$230,262	\$99,723	\$195,189	\$245,812	\$245,812	\$0	0%
Insurance	\$303,275	\$403,470	\$546,180	\$548,064	\$621,900	\$625,350	\$3,450	1%
Rents/Leases - Equipment	\$105,419	\$105,333	\$108,136	\$112,838	\$115,613	\$102,404	(\$13,209)	(11%)
Rents/Leases-Structure&Grounds	\$141,603	\$205,033	\$174,616	\$180,613	\$184,548	\$184,548	\$0	0%
Rent & Lease - Vehicle	\$0	\$146,046	\$17,373	\$153,591	\$155,820	\$155,820	\$0	0%
Agricultural Supplies	\$90,659	\$33,479	\$34,733	\$113,597	\$121,500	\$121,500	\$0	0%
Uniforms/Safety Products	\$30,048	\$31,400	\$21,270	\$34,384	\$37,110	\$37,110	\$0	0%
Household Supplies	\$117,836	\$104,132	\$39,400	\$67,722	\$76,440	\$77,040	\$600	1%
Food	\$140,532	\$94,169	\$18,225	\$42,442	\$99,484	\$79,119	(\$20,361)	(20%)
Office Supplies	\$71,702	\$57,353	\$19,845	\$30,088	\$35,440	\$33,990	(\$1,450)	(4%)
Medical	\$21,627	\$12,253	\$7,722	\$15,577	\$18,750	\$18,750	\$0	0%
Tools & Instruments	\$32,867	\$21,227	\$15,319	\$23,295	\$28,800	\$28,800	\$0	0%
Non Capital Equipment	\$118,805	\$53,824	\$24,491	\$136,134	\$79,200	\$79,200	\$0	0%
Miscellaneous-Refunds Expense	(\$116)	\$135	\$6,708	(\$102)	\$0	\$0	\$0	-
Finance Charges/Rec Software Credit Card	\$74,370	\$44,166	\$35,275	\$54,109	\$52,555	\$63,555	\$11,000	21%
Recreation Software Transaction Fees	\$43,694	\$30,330	\$11,000	\$27,378	\$28,500	\$31,000	\$2,500	9%
Pension Debt Service Interest	\$0	\$0	\$0	\$260,766	\$256,983	\$256,983	\$0	0%
POB Debt Service Principal	\$0	\$0	\$0	\$660,000	\$550,000	\$550,000	\$0	0%
P G & E debt service	\$0	\$0	\$0	\$157,631	\$157,631	\$157,630	(\$1)	(0%)
Total Services and Supplies	\$6,210,830	\$6,420,868	\$5,141,179	\$6,710,916	\$7,510,318	\$7,582,938	\$72,620	1%
Capital Equipment	318,780	39,128	8,795	9,506	0	0	0	-
Total Operating Expenses	\$21,263,478	\$21,407,212	\$16,998,595	\$18,984,041	\$20,844,591	\$20,870,284	\$25,693	0%

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

Department / Unit	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
17 Marketing	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
20 Customer and Business Services	19	19	9	9	9	9	9	9	9	9	9	6
57 Café	6	6	0	6	6	6	0	0	0	6	6	6
60 CIP Administration	0	0	0	0	0	0	0	0	0	0	0	0
Sub-total, Administration	39	39	23	29	29	29	23	23	23	29	29	26
Recreation												
2 Recreation Classes	0	0	0	0	0	0	0	0	0	0	0	0
3 Adult Sports and Fitness	0	1	4	4	0	0	0	0	1	4	4	0
25 Facility Use and Rentals	1	1	1	1	1	1	1	1	1	1	1	1
26 Youth Sports and Fitness	16	5	5	5	5	5	5	5	5	5	5	15
27 Field and Gym Rentals	6	6	6	6	6	6	6	6	6	6	6	6
31 Recreation Administration	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
54 Aquatics	75	75	12	12	12	12	12	12	12	12	12	77
Sub-total, Recreation	113	103	43	43	39	39	39	39	40	43	43	114
Parks & Facilities												
5 Building Maintenance	9	9	9	9	9	9	9	9	9	9	9	9
7 Park Operations	18	18	18	18	18	18	18	18	18	18	18	18
Sub-total, Parks & Facilities	27	27	27	27	27	27	27	27	27	27	27	27
Community Services												
6 Camp Shelly	2	2	2	0	0	0	0	0	0	0	0	2
9 ESS	56	56	56	56	56	56	56	56	56	56	56	56
10 Senior Services	5	5	5	5	5	5	5	5	5	5	5	5
11 Preschool	5	13	13	13	13	13	13	13	13	13	13	0
16 Open Space	21	21	11	12	12	12	12	12	12	12	12	21
32 Community Outreach	6	6	6	6	6	6	6	6	6	6	6	6
40 Believes	0	0	0	9	9	9	9	9	9	9	9	0
41 PAL	0	0	0	0	0	0	0	0	0	0	0	0
Sub-total, Community Services	95	103	93	101	101	101	101	101	101	101	101	90
District Total	274	272	186	200	196	196	190	190	191	200	200	257

Livermore Area Recreation and Park District
Headcount Plans through June, 2023 - By Employee Type

Department / Unit	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
<u>District Totals</u>												
Pensioned - Exempt	12	12	12	12	12	12	12	12	12	12	12	12
Pensioned - Non-Exempt	27	27	27	27	27	27	27	27	27	27	27	27
Regular Full-time	44	45	45	45	45	45	45	45	45	45	45	45
Part-time Benefited	20	20	20	20	20	20	20	20	20	20	20	20
Part-time (Casual)	171	168	82	96	92	92	86	86	87	96	96	153
Total	274	272	186	200	196	196	190	190	191	200	200	257
check:	0	0	0	0	0	0	0	0	0	0	0	0
<u>Administration</u>												
Pensioned - Exempt	4	4	4	4	4	4	4	4	4	4	4	4
Pensioned - Non-Exempt	2	2	2	2	2	2	2	2	2	2	2	2
Regular Full-time	6	6	6	6	6	6	6	6	6	6	6	6
Part-time Benefited	2	2	2	2	2	2	2	2	2	2	2	2
Part-time (Casual)	25	25	9	15	15	15	9	9	9	15	15	12
Total	39	39	23	29	29	29	23	23	23	29	29	26
<u>Recreation</u>												
Pensioned - Exempt	3	3	3	3	3	3	3	3	3	3	3	3
Pensioned - Non-Exempt	0	0	0	0	0	0	0	0	0	0	0	0
Regular Full-time	10	11	11	11	11	11	11	11	11	11	11	11
Part-time Benefited	1	1	1	1	1	1	1	1	1	1	1	1
Part-time (Casual)	99	88	28	28	24	24	24	24	25	28	28	99
Total	113	103	43	43	39	39	39	39	40	43	43	114
<u>Parks & Facilities</u>												
Pensioned - Exempt	2	2	2	2	2	2	2	2	2	2	2	2
Pensioned - Non-Exempt	10	10	10	10	10	10	10	10	10	10	10	10
Regular Full-time	13	13	13	13	13	13	13	13	13	13	13	13
Part-time Benefited	0	0	0	0	0	0	0	0	0	0	0	0
Part-time (Casual)	2	2	2	2	2	2	2	2	2	2	2	2
Total	27	27	27	27	27	27	27	27	27	27	27	27
<u>Community Services</u>												
Pensioned - Exempt	3	3	3	3	3	3	3	3	3	3	3	3
Pensioned - Non-Exempt	15	15	15	15	15	15	15	15	15	15	15	15
Regular Full-time	15	15	15	15	15	15	15	15	15	15	15	15
Part-time Benefited	17	17	17	17	17	17	17	17	17	17	17	17
Part-time (Casual)	45	53	43	51	51	51	51	51	51	51	51	40
Total	95	103	93	101	101	101	101	101	101	101	101	90

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

Department / Unit	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
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
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
20 Customer and Business Services	10.56	10.56	6.75	6.25	6.25	6.25	6.25	6.25	6.25	6.75	6.75	8.94
57 Café	2.00	2.00	0.00	1.00	1.00	2.00	0.00	0.00	0.00	1.00	1.38	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
Sub-total, Administration	25.55	25.55	19.74	20.24	20.24	21.24	19.24	19.24	19.24	20.74	21.11	23.93
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
3 Adult Sports and Fitness	0.00	0.15	0.93	0.93	0.00	0.00	0.00	0.00	0.15	0.93	0.93	0.00
25 Facility Use and Rentals	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	9.45	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	8.85
27 Field and Gym Rentals	3.35	3.35	3.35	3.35	3.10	2.85	3.10	3.10	3.35	3.35	3.35	3.35
31 Recreation Administration	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25
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
54 Aquatics	38.75	38.53	7.28	7.28	7.30	7.30	7.30	7.30	7.30	7.30	7.43	40.00
Sub-total, Recreation	67.98	61.83	31.35	31.35	30.20	29.95	30.20	30.20	30.60	31.38	31.50	68.63
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 Park Operations	18.18	18.18	18.18	18.18	18.18	18.18	18.18	18.18	18.18	18.18	18.18	18.18
Sub-total, Parks & Facilities	25.69	25.69	25.69	25.69	25.69	25.69	25.69	25.69	25.69	25.69	25.69	25.69
Community Services												
6 Camp Shelly	1.60	1.60	1.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.60
9 ESS	46.80	46.80	38.45	38.45	38.45	38.45	38.45	38.45	38.45	38.45	38.45	46.80
10 Senior Services	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33
11 Preschool	2.00	4.33	5.20	5.20	4.70	4.70	5.20	5.20	5.20	5.20	5.20	0.00
16 Open Space	17.75	13.75	9.75	10.50	10.50	10.50	10.50	10.50	10.50	10.50	9.75	13.75
32 Community Outreach	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	0.00	0.00	0.00	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
Sub-total, Community Services	75.73	74.06	62.58	68.73	68.23	68.23	68.73	68.73	68.73	68.73	67.98	69.73
District Total	195	187	139	146	144	145	144	144	144	147	146	188

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

For June 7, 2022 Board Presentation

Project #	Project Name	Status	Project Funding	FY21-22 Spend	FY22-23 Spend
018	Synthetic Turf - Robertson (2 fields)	Not Yet Begun	General Fund	\$0	\$1,600,000
023	Roof at Trevarno	Not Yet Begun	General Fund	\$40,000	
026	Senior Lobby at RLCC	Not Yet Begun	General Fund	\$25,000	\$0
025	ESS Buildings - remodel (3 buildings interior mostly - ADA)	Not Yet Begun	General Fund	\$0	\$100,000
006	Restroom at Sycamore Grove Picnic Area (near Cross House)	Not Yet Begun	AB1600	\$0	\$350,000
024	HVAC at Trevarno/Little House	Not Yet Begun	General Fund	\$0	\$50,000
455	Shade Structures/Various Parks	Not Yet Begun	AB1600	\$60,000	\$60,000
902	Joe Michell Building	In Progress	AB1600	\$1,285,286	
017	Trevarno Road Water/Sewer Assessment District	In Progress	General Fund	\$458,787	\$77,000
730	Rodeo Stadium Infrastructure Improvements	In Progress	General Fund	\$0	\$335,450
723	Patterson Ranch Trail	In progress	AB1600	\$44,495	
451	Bike Pump Track	In progress	AB1600	\$22,201	\$817,000
022	Asphalt - Tex Spruiell	Complete	General Fund	\$150,000	\$0
109	May Nissen Pool Resurfacing	Complete	General Fund	\$207,350	
004	Resurface/restripe May Nissen Tennis Court	Complete	AB1600	\$45,391	
005	May Nissen Tennis Court Fence	Complete	General Fund	\$62,090	
002	May Nissen Basketball Court Paint/Re-stripe	Complete	General Fund	\$22,852	
			Totals	\$2,423,452	\$3,389,450
			Sub-total, General Fund	\$966,079	\$2,162,450
			Sub-total, AB1600	\$1,457,373	\$1,227,000
			Total Spend	\$2,423,452	\$3,389,450

APPENDIX – Unit-Level Financial Trends FY18-19 through FY22-23

<i>Unit 01 - Administration</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Property Taxes	9,652,017	10,390,013	10,832,619	11,250,228	11,588,000	12,305,000
State Subvention	61,928	61,556	59,451	59,000	59,000	59,000
In-Lieu City Housing	33,078	-	7,317	-	-	-
Property Taxes - Supplemental	371,703	340,931	344,515	370,738	369,600	369,600
Special Tax - 97-1	1,548,789	1,585,718	1,616,370	1,603,591	1,636,000	1,658,000
Redevelopment Fiscal Impact Agreement	29,407	60,580	62,396	62,134	62,000	62,000
RDA - Residual Property Taxes	299,231	328,139	313,659	321,783	322,000	322,000
Grants and other funding sources	-	-	-	1,223,460	-	-
Mandated Program Reimbursement - Brown Act	-	19,668	-	-	-	-
Special Tax - 97-1 Interest	25,707	25,417	6,384	8,400	8,000	8,000
General Fund Interest	74,012	66,406	42,659	45,417	44,000	44,000
Interest DCAP Acct	16	19	11	2	-	-
Miscellaneous Other Revenue	13,196	9,037	2,713	3,156	-	-
Total Revenue	12,109,084	12,887,484	13,288,094	14,947,909	14,088,600	14,827,600
Full-Time Salaries	983,396	1,395,495	1,108,140	1,258,408	1,212,148	1,228,677
Part Time Benefitted Wages	230,090	105,106	102,918	109,928	109,052	109,052
Part Time Wages	3,078	31	1,330	32,424	54,760	63,680
Board of Directors Stipends	23,500	28,950	31,400	33,000	36,000	36,000
Retirement Expense	208,122	362,664	294,669	165,433	150,875	120,272
Employee Group Insurance	209,940	271,438	211,635	213,725	232,691	232,691
Workers Compensation	(19,282)	2,965	4,670	4,123	4,659	4,743
Unemployment Claims	-	112,249	404,991	36,000	72,000	-
Medicare FICA Expense	42,040	51,823	49,834	54,350	56,599	57,521
Total Salaries & Benefits	1,680,884	2,330,721	2,209,588	1,907,392	1,928,784	1,852,635

<i>Unit 01 - Administration</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Uniforms/Safety Products	868	1,376	33	1,450	1,950	1,950
Household Supplies	131	290	-	-	-	-
Food	7,751	7,910	920	3,099	2,800	2,800
Office Supplies	8,985	10,193	2,853	4,231	2,500	2,500
Medical	15,992	7,240	2,433	5,736	6,000	6,000
Tools & Instruments	29	-	-	-	-	-
Non Capital Equipment	17,573	1,540	166	4,150	2,000	2,000
Maintenance - Equipment	11,327	75,822	67,876	82,840	75,850	75,850
Communications	400	-	-	68	-	-
Memberships & Subscriptions	21,119	19,316	16,860	23,448	21,110	21,110
Travel	25,266	10,642	4,865	8,493	16,200	16,200
Training & Conferences	15,658	3,488	825	7,000	10,775	13,015
Publications & Legal Notices	4,485	3,058	2,106	2,027	2,400	2,400
Legal	136,330	132,000	120,000	88,000	96,000	106,000
Program Services/Supplies	9,448	24,711	210,450	2,645	202,900	202,900
Professional Services	361,300	651,506	460,028	211,450	244,939	264,939
Licensing	13,428	9,036	3,393	9,978	9,250	9,250
Field Trips & Events	50	-	-	-	-	-
Insurance	273,252	381,158	544,765	534,894	612,000	612,000
Rent & Lease - Equipment	353	195	704	128	-	-
Rent & Lease - Structures	-	21	-	-	-	-
Miscellaneous Expense	(116)	135	6,708	(102)	-	-
Finance Charges & Fees	2,499	2,083	4,587	2,285	-	-
Pension Debt Service Interest	-	-	-	260,766	256,983	256,983
Pension Debt Service Principal	-	-	-	660,000	550,000	550,000
PG&E Debt Service	-	-	-	157,631	157,631	157,631
Contingencies	-	-	-	-	-	-
Total Services & Supplies	926,128	1,341,720	1,449,572	2,070,216	2,271,288	2,303,528
Revenue less Expense	\$ 9,502,072	\$ 9,215,043	\$ 9,628,934	\$ 10,970,302	\$ 9,888,528	\$ 10,671,437

<i>Unit 18 - Technology & Communication</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Full-Time Salaries	12,511	-	-	-	-	-
Part Time Benefitted Wages	69,515	71,610	19,593	-	-	-
Retirement Expense	4,828	2,863	784	-	-	-
Employee Group Insurance	9,052	14,645	3,354	-	-	-
Workers Compensation	544	318	63	-	-	-
Medicare FICA Expense	5,473	5,427	1,522	-	-	-
Total Salaries & Benefits	101,923	94,863	25,315	-	-	-
Food	-	30	-	-	-	-
Office Supplies	-	-	-	116	-	-
Non Capital Equipment	17,319	16,969	14,153	83,886	9,600	9,600
Maintenance - Equipment	15,423	10,350	26,256	44,837	54,401	54,401
Communications	102,055	106,246	94,466	109,729	114,000	124,166
Travel	-	-	2,711	-	-	-
Professional Services	115,202	277,317	294,266	285,613	277,468	313,080
Licensing	140	-	-	-	-	-
Rent & Lease - Equipment	-	-	13,714	14,352	14,352	44,352
Total Services & Supplies	250,139	410,912	445,567	538,534	469,821	545,599
Revenue less Expense	(352,062)	(505,775)	(470,881)	(538,534)	(469,821)	(545,599)

<i>Unit 20 - Customer & Business Services</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Administration Fees	23,259	12,532	4,602	5,785	5,870	8,070
Activity Refund Fees	5,000	2,707	2,616	1,926	1,550	1,600
Rental Transaction Fee	-	-	2,025	-	-	-
Total Revenue	28,259	15,239	9,243	7,711	7,420	9,670
Full-Time Salaries	184,712	122,890	85,520	76,307	80,470	80,470
Part Time Benefitted Wages	94,181	68,465	10,893	-	-	-
Part Time Wages	62,679	39,040	21,107	66,534	87,648	120,998
Retirement Expense	48,744	10,891	2,806	4,569	4,828	4,828
Employee Group Insurance	49,441	48,240	20,126	798	930	930
Workers Compensation	3,660	1,076	401	418	555	665
Medicare FICA Expense	16,476	17,126	8,978	10,889	12,861	15,412
Total Salaries & Benefits	459,893	307,728	149,831	159,514	187,292	223,303
Uniforms/Safety Products	789	88	-	-	-	-
Household Supplies	781	640	39	865	600	600
Food	1,432	629	107	402	750	750
Office Supplies	20,392	12,095	5,500	8,759	10,450	9,000
Medical	52	-	-	-	-	-
Non Capital Equipment	353	-	-	-	-	-
Communications	500	-	-	-	-	-
Memberships & Subscriptions	485	280	-	-	-	-
Travel	980	-	-	-	-	-
Training & Conferences	4,622	-	-	-	-	-
Program Services/Supplies	8,330	11,435	8,745	8,283	9,360	11,310
Professional Services	127	127	12	188	142	142
Rent & Lease - Equipment	46,964	42,951	42,804	43,189	43,209	-
Recreation Software Credit Card Fees	71,871	42,085	30,688	51,716	52,400	63,400
Recreation Software Transaction Fees	43,694	30,331	11,000	27,378	28,500	31,000
Total Services & Supplies	201,372	140,661	98,895	140,782	145,411	116,202
Revenue less Expense	\$ (633,006)	\$ (433,150)	\$ (239,483)	\$ (292,585)	\$ (325,283)	\$ (329,835)

<i>Unit 57 - Concessions</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Café	53,083	30,473	-	12,000	85,200	53,100
Café Contract	2,334	-	-	-	-	-
Vending Machines	650	498	-	6,672	9,899	9,899
Total Revenue	56,067	30,971	-	18,672	95,099	62,999
Full-Time Salaries	3,572	-	-	-	-	-
Part Time Benefitted Wages	-	-	-	-	-	-
Part Time Wages	26,522	12,254	10,978	10,978	44,550	19,402
Retirement Expense	1,037	-	-	-	-	-
Employee Group Insurance	755	-	-	-	-	-
Workers Compensation	1,213	302	190	190	811	353
Medicare FICA Expense	2,080	937	840	840	3,408	1,484
Total Salaries & Benefits	35,179	13,493	12,008	12,008	48,769	21,239
Uniforms/Safety Products	64	-	-	100	-	-
Household Supplies	495	176	-	300	-	-
Food	18,871	8,939	-	14,787	47,550	26,189
Office Supplies	88	-	-	200	-	-
Non Capital Equipment	617	21	-	8,895	-	-
Maintenance - Equipment	-	-	-	225	264	264
Memberships & Subscriptions	60	-	-	-	-	-
Training & Conferences	135	-	-	-	-	-
Program Services/Supplies	671	-	-	-	-	5,311
Professional Services	-	-	-	210	-	-
Credit Card Fees	-	-	-	108	155	155
Total Services & Supplies	21,001	9,136	-	24,825	47,969	31,919
Revenue less Expense	\$ (113)	\$ 8,342	\$ (12,008)	\$ (18,161)	\$ (1,638)	\$ 9,841

<i>Unit 06 - Camp Shelly</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Camp Fees	75,403	20,224	4,399	60,221	60,575	60,575
Miscellaneous/Concessions	8	-	-	-	-	-
Total Revenue	75,411	20,224	4,399	60,221	60,575	60,575
Full-Time Salaries	3,511	-	-	-	-	-
Part Time Benefitted Wages	9,217	7,227	-	-	-	-
Part Time Wages	9,459	30,614	4,092	30,489	35,366	35,366
Retirement Expense	1,030	290	-	-	-	-
Employee Group Insurance	2,153	1,263	-	-	-	-
Workers Compensation	1,442	1,637	77	520	644	644
Medicare FICA Expense	1,477	2,894	313	2,332	2,706	2,706
Total Salaries & Benefits	28,289	43,925	4,482	33,341	38,716	38,716
Agricultural	-	-	425	-	-	-
Uniforms/Safety Products	-	-	400	-	-	-
Household Supplies	656	205	203	214	400	400
Food	124	215	337	-	-	-
Office Supplies	151	158	261	20	-	-
Medical	-	-	-	-	400	400
Tools & Instruments	258	235	253	-	-	-
Non Capital Equipment	448	-	-	-	-	-
Maintenance - Structures/Grounds	853	247	543	53	-	-
Maintenance - Equipment	-	-	-	118	-	-
Utilities - Water/Sewer	1,049	1,244	1,245	1,372	750	750
Utilities - Gas/Electric/Other	1,549	1,303	607	2,033	1,800	1,800
Travel	722	268	132	241	-	-
Professional Services	5,633	8,423	3,505	6,817	7,500	7,500
Rent & Lease - Equipment	520	114	37	106	-	-
Rent & Lease - Structures	-	7,000	-	-	-	-
Total Services & Supplies	11,963	19,412	7,947	10,974	10,850	10,850
Revenue less Expense	\$ 35,159	\$ (43,113)	\$ (8,030)	\$ 15,906	\$ 11,009	\$ 11,009

<i>Unit 09 - Extended Student Services</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Child Care Links	329,926	285,267	377,403	548,294	187,560	187,560
Full Cost Program Fees	4,022,067	2,984,411	1,301,308	2,688,051	3,274,200	3,274,200
Kidango CCTR Parent Fees	37,611	44,138	46,500	-	-	-
Full Cost Registration Fees	11,135	8,375	4,015	4,250	-	-
Subsidy Parent Fees	-	-	-	34,236	-	-
Kidango CCTR sub-contract	678,442	664,535	607,764	-	-	-
Community Support Program	58,380	25,018	-	-	-	-
Grant Funding	-	-	26,977	86,600	-	-
Miscellaneous	200	-	25	-	-	-
Donations	-	-	3,191	-	-	-
Kidango Rent	3,600	3,600	3,600	3,600	3,600	3,600
Total Revenue	5,141,361	4,015,344	2,370,782	3,365,031	3,465,360	3,465,360
Full-Time Salaries	1,486,038	1,724,731	1,412,659	1,487,200	1,342,069	1,342,069
Part Time Benefitted Wages	796,937	651,843	560,507	421,724	389,637	389,637
Part Time Wages	766,562	490,751	206,682	443,869	498,323	498,323
Retirement Expense	352,447	459,407	385,930	231,547	190,967	146,607
Employee Group Insurance	536,427	614,856	521,612	522,539	495,273	495,273
Workers Compensation	115,163	64,227	38,404	39,688	39,527	39,527
Medicare FICA Expense	151,399	138,379	104,607	113,919	110,335	110,335
Total Salaries & Benefits	4,204,973	4,144,194	3,230,401	3,260,487	3,066,131	3,021,770

Unit 09 - Extended Student Services	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Agricultural	26	26	-	7	-	-
Uniforms/Safety Products	1,277	614	790	181	2,000	2,000
Household Supplies	24,378	24,110	14,462	14,742	18,000	18,000
Food	61,854	45,282	15,314	18,162	38,400	38,400
Office Supplies	13,350	12,916	4,285	8,905	13,800	13,800
Medical	1,623	3,447	2,282	5,510	7,800	7,800
Tools & Instruments	1,413	132	666	791	1,500	1,500
Non Capital Equipment	6,864	682	435	-	3,300	3,300
Maintenance - Structures/Grounds	20,386	29,340	10,392	9,235	24,000	24,000
Maintenance - Equipment	203	68	372	5,132	10,000	10,000
Utilities - Water/Sewer	-	-	-	-	-	-
Utilities - Gas/Electric/Other	-	-	-	-	-	-
Communications	13,873	17,278	19,227	20,039	10,800	10,800
Memberships & Subscriptions	2,377	3,041	2,731	319	-	-
Travel	794	238	-	1,156	600	600
Training & Conferences	1,385	570	64	-	-	-
Publications & Legal Notices	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Program Services/Supplies	39,981	32,595	10,568	11,259	18,000	18,000
Professional Services	40,648	61,130	8,670	8,200	7,800	7,800
Licensing	10,035	9,922	9,922	9,922	5,000	5,000
Field Trips	28,444	18,782	170	319	10,000	10,000
Instructors & Sports Officials	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Rent & Lease - Equipment	19,556	19,565	23,213	19,535	19,452	19,452
Rent & Lease - Structures	44,016	44,064	44,064	44,064	33,048	33,048
Total Services & Supplies	332,483	323,802	167,627	177,477	223,500	223,500
Revenue less Expense	\$ 603,905	\$ (452,652)	\$ (1,027,245)	\$ (72,933)	\$ 175,729	\$ 220,090

Unit 10 - Senior Services	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Senior Activity/Events	5,224	7,767	1,885	3,871	4,250	4,250
Sr. Contract Classes	37,225	42,932	61,508	74,593	78,000	78,000
Sr. Drop-in Fees	10,425	6,912	56	3,650	3,600	3,600
Sr. Luncheons	2,346	1,102	-	-	-	-
Sr. Newsletter	84	48	-	-	-	-
Senior Trips	144,695	78,108	-	26,188	27,600	27,600
Senior Bart/DPHC	1,165	589	27	173	660	660
Fundraising	456	1,069	26	80	-	-
Senior Miscellaneous	1,372	274	1,200	2,000	1,000	1,000
Donations	-	-	-	1,421	-	-
Sponsorship	1,200	600	800	-	-	-
Total Revenue	204,192	139,401	65,502	111,975	115,110	115,110
Full-Time Salaries	140,036	62,275	55,959	67,007	71,117	71,117
Part Time Benefitted Wages	53,111	30,380	29,721	33,273	50,250	42,145
Part Time Wages	50,092	38,130	508	4,676	1,280	14,251
Retirement Expense	29,894	3,832	1,829	4,741	6,277	5,953
Employee Group Insurance	33,808	20,523	21,134	27,254	44,756	22,560
Workers Compensation	7,078	2,558	1,125	1,349	1,604	1,693
Medicare FICA Expense	11,672	9,978	6,667	8,026	9,382	9,755
Total Salaries & Benefits	325,691	167,676	116,943	146,328	184,666	167,473
Uniforms/Safety Products	160	779	41	-	-	-
Household Supplies	143	200	-	100	200	200
Food	6,233	4,958	389	807	2,700	2,700
Office Supplies	880	619	98	206	200	200
Non Capital Equipment	42	-	-	-	-	-
Communications	-	200	600	300	-	-
Memberships & Subscriptions	245	-	-	-	-	-
Travel	361	78	-	-	-	-
Training & Conferences	167	-	-	-	-	-
Program Services/Supplies	4,680	5,725	2,877	5,991	-	2,400
Field Trips	97,917	64,738	(1,135)	16,011	19,320	19,320
Instructors & Sports Officials	24,556	24,249	35,346	36,313	36,312	36,312
Total Services & Supplies	135,384	101,546	38,215	59,729	58,732	61,132
Revenue less Expense	\$ (256,883)	\$ (129,821)	\$ (89,655)	\$ (94,082)	\$ (128,288)	\$ (113,495)

<i>Unit 11 - PRESCHOOL</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Preschool Registration Fees	443,687	314,655	41,998	163,009	258,950	258,950
Preschool Scholarships	1,035	-	-	-	-	-
Preschool Misc. Income	-	20	-	-	3,750	3,750
Leadership Class	792	(37)	-	-	-	-
Total Revenue	445,514	314,638	41,998	163,009	262,700	262,700
Full-Time Salaries	68,784	63,605	11,033	-	-	-
Part Time Benefitted Wages	-	715	-	-	-	-
Part Time Wages	284,635	200,677	28,891	135,796	225,083	225,083
Retirement Expense	15,690	19,508	2,908	-	-	-
Employee Group Insurance	18,112	19,944	4,676	-	-	-
Workers Compensation	12,931	6,642	721	2,346	4,097	4,097
Medicare FICA Expense	22,767	16,320	2,369	10,388	17,219	17,219
Total Salaries & Benefits	422,919	327,411	50,598	148,530	246,399	246,399
Agricultural	657	23	-	44	-	-
Household Supplies	1,165	830	-	1,109	-	-
Food	1,676	244	-	432	-	-
Office Supplies	1,930	1,189	-	200	-	-
Medical	80	-	-	528	500	500
Tools & Instruments	49	-	-	-	-	-
Non Capital Equipment	-	-	-	-	3,500	3,500
Maintenance - Structures/Grounds	6,297	3,477	-	643	-	-
Maintenance - Equipment	120	-	-	-	-	-
Travel	63	-	-	-	-	-
Training & Conferences	420	-	-	-	-	-
Program Services/Supplies	14,362	4,545	140	4,664	5,000	5,000
Professional Services	37	-	-	-	-	-
Total Services & Supplies	26,856	10,308	140	7,620	9,000	9,000
Revenue less Expense	\$ (4,261)	\$ (23,081)	\$ (8,741)	\$ 6,859	\$ 7,301	\$ 7,301

<i>Unit 16 - Open Space</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Recreation Programs/Classes	146,342	9,693	79,637	144,012	138,600	138,600
Open Space Photo Permits	2,215	2,200	4,050	3,050	2,600	2,600
Park Rental Fees	1,255	300	1,680	150	-	-
Park Rental Amenities	-	50	-	-	-	-
Junior Rangers	14,439	1,264	9,990	9,972	7,000	7,000
Residence Rental	9,559	10,428	10,428	-	-	-
Sycamore/Vets Parking Fees	68,373	99,601	130,168	78,292	78,000	78,000
Sycamore/Vets Parking Permits	52,060	68,819	66,127	59,370	54,900	54,900
EPRPD Open Space Grant	200,000	200,000	200,000	200,000	200,000	200,000
SG Merchandise Sales	1,142	729	-	960	-	-
Grants & Foundation Donations	-	-	-	-	-	-
Environment Education	43,777	20,279	7,612	430	20,000	20,000
Misc. Sycamore/Vets Park	76	190	-	486	-	-
Donations	2,135	991	17,790	9,870	-	-
Total Revenue	541,373	414,544	527,482	506,592	501,100	501,100
Full-Time Salaries	376,207	391,101	445,590	559,844	680,187	680,187
Part Time Benefitted Wages	261,491	159,518	105,208	11,107	44,593	44,593
Part Time Wages	195,376	135,782	130,637	184,250	159,192	159,192
Retirement Expense	104,883	98,318	57,425	37,032	42,595	42,595
Employee Group Insurance	122,142	92,825	101,794	100,776	137,508	137,508
Workers Compensation	47,429	30,207	22,716	20,086	23,879	23,879
Medicare FICA Expense	42,050	36,268	40,785	55,192	67,624	67,624
Total Salaries & Benefits	1,149,578	944,019	904,156	968,287	1,155,577	1,155,577

Unit 16 - Open Space	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Agricultural	2,062	700	172	573	2,400	2,400
Uniforms/Safety Products	6,655	6,136	3,521	6,375	6,200	6,200
Household Supplies	1,087	200	2,541	2,638	3,000	3,000
Food	9,177	3,910	524	2,782	2,500	2,500
Office Supplies	1,266	3,341	3,106	1,340	2,400	2,400
Medical	92	559	609	450	1,000	1,000
Tools & Instruments	4,289	2,390	2,524	1,921	3,000	3,000
Non Capital Equipment	11,560	8,482	5,990	7,816	8,400	8,400
Maintenance - Structures/Grounds	9,040	13,163	20,297	10,383	12,000	12,000
Maintenance - Equipment	1,641	1,854	1,943	1,104	2,000	2,000
Utilities - Water/Sewer	2,805	3,331	2,358	3,669	4,200	4,200
Utilities - Gas/Electric/Other	-	-	-	300	-	-
Communications	9,033	9,300	8,420	13,580	9,600	9,600
Memberships & Subscriptions	194	180	135	-	200	200
Travel	684	920	83	30	600	600
Training & Conferences	3,301	1,447	106	1,042	2,000	2,000
Publications & Legal Notices	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Program Services/Supplies	4,061	1,830	7,754	4,251	3,000	3,000
Professional Services	15,728	6,285	11,519	11,545	10,175	10,175
Licensing	106	-	-	-	-	-
Field Trips	978	976	-	-	-	-
Instructors & Sports Officials	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Rent & Lease - Equipment	7,598	5,057	8,209	9,298	7,800	7,800
Rent & Lease - Structures	-	13,071	11,096	11,149	11,100	11,100
Total Services & Supplies	91,357	83,132	90,907	90,245	91,575	91,575
Revenue less Expense	(699,562)	(612,607)	(467,581)	(551,941)	(746,052)	(746,052)

<i>Unit 32 - Community Outreach</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Full-Time Salaries	-	248,455	411,355	374,399	388,216	416,830
Part Time Benefitted Wages	-	11,003	67,159	102,835	135,624	135,624
Part Time Wages	-	1,979	-	-	-	-
Retirement Expense	-	72,097	166,163	87,155	78,494	67,761
Employee Group Insurance	-	47,261	82,383	79,727	99,361	99,361
Workers Compensation	-	1,393	3,756	2,298	2,523	2,618
Medicare FICA Expense	-	7,824	12,455	13,138	16,004	16,419
Total Salaries & Benefits	-	390,012	743,270	659,552	720,223	738,612
Uniforms/Safety Products	-	(132)	683	900	500	500
Food	-	1,402	-	150	3,000	4,000
Office Supplies	-	8,995	240	100	100	100
Medical	-	-	175	-	-	-
Non Capital Equipment	-	4,408	2,517	5,317	-	-
Maintenance - Equipment	-	-	119	-	-	-
Memberships & Subscriptions	-	539	280	1,405	4,488	4,488
Travel	-	2,483	-	-	-	-
Training & Conferences	-	1,745	-	-	-	-
Publications & Legal Notices	-	121	-	-	-	8,000
Program Services/Supplies	-	16,987	2,043	2,672	4,400	5,900
Professional Services	-	113,161	8,387	5,700	31,500	34,460
Licensing	-	109	-	-	-	-
Rent & Lease - Equipment	-	1,453	1,671	-	-	-
Total Services & Supplies	-	151,271	16,115	16,244	43,988	57,448
Revenue less Expense	-	(541,283)	(759,385)	(675,795)	(764,211)	(796,060)

Unit 40 - Believes	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid- Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Believes Program Revenue	136,128	148,586	-	124,174	380,000	486,940
Total Revenue	136,128	148,586	-	124,174	380,000	486,940
Full-Time Salaries	4,388	-	-	-	123,102	123,102
Part Time Benefitted Wages	-	-	-	29,427	136,416	136,416
Part Time Wages	115,737	138,898	3,358	77,404	37,275	113,275
Retirement Expense	1,287	-	-	811	26,909	26,909
Employee Group Insurance	828	-	-	7,742	37,246	37,246
Workers Compensation	4,579	3,484	61	1,848	5,402	6,785
Medicare FICA Expense	8,917	10,628	257	8,173	15,072	20,886
Total Salaries & Benefits	135,736	153,010	3,676	125,404	381,422	464,620
Agricultural	-	-	-	-	-	-
Uniforms/Safety Products	-	-	-	-	-	-
Household Supplies	-	-	-	-	-	600
Food	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Tools & Instruments	-	-	-	-	-	-
Non Capital Equipment	-	-	-	-	-	-
Maintenance - Structures/Grounds	-	-	-	-	-	-
Maintenance - Equipment	-	-	-	-	-	-
Utilities - Water/Sewer	-	-	-	-	-	-
Utilities - Gas/Electric/Other	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Memberships & Subscriptions	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Training & Conferences	-	-	-	-	-	-
Publications & Legal Notices	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Program Services/Supplies	-	-	-	-	-	-
Professional Services	-	-	-	-	-	24,595
Licensing	-	-	-	-	-	-
Instructors & Sports Officials	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Rent & Lease - Equipment	-	-	-	-	-	-
Rent & Lease - Structures	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	25,195
Revenue less Expense	\$ 392	\$ (4,424)	\$ (3,676)	\$ (1,230)	\$ (1,422)	\$ (2,875)

<i>Unit 02 - Recreation Classes</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Contract Classes	430,305	62,640	39,523	113,067	169,000	172,500
RLCC - Misc. Revenue	-	170	-	-	-	-
Special Events	1,819	-	-	4,550	5,000	5,000
Fun in the Sun	81,075	-	-	-	-	-
RLCC - Classes - Instructional	2,822	-	-	-	-	-
Total Revenue	516,021	62,810	39,523	117,617	174,000	177,500
Full-Time Salaries	26,800	-	-	-	-	-
Part Time Benefitted Wages	201	-	-	-	-	-
Part Time Wages	34,102	2,721	-	-	-	-
Retirement Expense	7,365	-	-	-	-	-
Employee Group Insurance	5,681	-	-	-	-	-
Workers Compensation	2,282	66	-	-	-	-
Medicare FICA Expense	3,118	208	-	-	-	-
Total Salaries & Benefits	79,549	2,995	-	-	-	-
Uniforms/Safety Products	776	-	-	-	-	-
Food	1,964	-	-	-	-	-
Office Supplies	262	-	-	-	-	-
Non Capital Equipment	418	-	-	-	-	-
Travel	40	-	-	-	-	-
Program Services/Supplies	8,279	-	2,292	3,565	2,500	2,500
Professional Services	11,478	395	-	450	-	-
Field Trips & Events	503	-	-	-	-	-
Instructors & Sports Officials	250,040	88,291	21,251	56,479	101,400	101,400
Total Services & Supplies	273,760	88,686	23,543	60,494	103,900	103,900
Revenue less Expense	\$ 162,712	\$ (28,871)	\$ 15,980	\$ 57,123	\$ 70,100	\$ 73,600

Unit 03 - Adult Sports & Fitness	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Disc Sports	3,222	2,188	550	3,300	3,300	3,300
Adult Drop-in	10,435	11,068	-	4,148	9,400	7,800
Adult Softball	64,020	22,275	-	35,020	36,000	36,000
Contract Classes	31,284	16,172	607	6,877	7,700	7,700
Adult Soccer	16,056	8,028	-	-	-	-
Misc Sports Revenue	4,535	3,550	-	-	-	-
RLCC Gym Basketball	11,324	5,006	-	7,125	8,100	8,100
Martial Arts	-	4,271	-	-	-	-
Total Revenue	140,876	72,558	1,157	56,470	64,500	62,900
Full-Time Salaries	12,800	18,922	5,611	3,895	-	-
Part Time Benefitted Wages	4,130	-	-	-	-	-
Part Time Wages	21,229	20,813	3,115	9,992	13,604	13,604
Retirement Expense	1,465	1,135	247	142	-	-
Employee Group Insurance	2,329	2,297	1,417	1,383	-	-
Workers Compensation	1,372	941	163	240	248	248
Medicare FICA Expense	2,659	3,040	668	1,062	1,041	1,041
Total Salaries & Benefits	45,984	47,148	11,221	16,715	14,892	14,892
Uniforms/Safety Products	78	-	-	500	-	-
Food	98	230	-	-	-	-
Office Supplies	112	-	-	-	-	-
Medical	52	-	-	-	-	-
Maintenance - Equipment	280	-	-	-	-	-
Memberships & Subscriptions	2,989	1,399	-	1,160	600	600
Training & Conferences	270	-	-	-	-	-
Program Services/Supplies	6,185	6,133	-	1,815	2,000	2,000
Instructors & Sports Officials	50,362	38,781	845	19,812	21,100	21,100
Total Services & Supplies	60,426	46,543	845	23,286	23,700	23,700
Revenue less Expense	\$ 34,466	\$ (21,133)	\$ (10,909)	\$ 16,469	\$ 25,908	\$ 24,308

Unit 25 - Facility Use & Rentals	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Rental Transaction/Holding Fee	-	-	865	3,135	-	-
Veterans Hall Rental Fees	64,772	33,738	200	21,205	13,575	38,510
Barn Rental Fees	56,473	32,441	(3,000)	-	-	-
Carnegie Rental Fees	10,293	3,100	-	3,600	7,200	7,200
LVPAC Bothwell Lease	15,000	17,240	16,625	16,815	16,812	16,812
Ravenswood Rentals	113,540	43,915	22,185	74,584	65,695	72,230
RLCC Room Rentals	393,651	181,059	(1,114)	138,178	157,077	186,622
Insurance	46,055	28,308	2,225	22,990	13,100	17,800
Cleaning Fees	36,465	20,082	450	16,550	10,600	15,450
Robertson Park Equestrian Area	6,195	380	-	-	-	-
Robertson Arena Day Use	1,556	614	-	-	-	-
Equipment & Amenity Rentals	58,334	27,036	(47)	8,252	6,000	6,000
Security Guards	62,401	27,234	(551)	-	-	-
LLNL Contract	3,600	3,600	7,200	3,600	3,600	3,600
Other Permit Fees	18,127	7,240	(100)	-	-	-
Picnic Area Rental & Fees	3,190	-	-	-	-	-
Total Revenue	889,652	425,987	44,938	308,909	293,659	364,224
Full-Time Salaries	140,339	77,865	24,076	52,432	120,376	120,376
Part Time Benefitted Wages	66,500	40,496	5,246	1,221	22,700	22,700
Part Time Wages	76,612	27,789	30	70,998	66,173	66,173
Retirement Expense	29,810	23,565	6,599	3,195	8,131	8,131
Employee Group Insurance	45,619	25,399	5,447	9,335	30,426	30,426
Workers Compensation	18,118	3,624	96	9,176	19,367	19,367
Medicare FICA Expense	14,358	6,847	761	9,536	16,008	16,008
Total Salaries & Benefits	391,356	205,585	42,256	155,892	283,181	283,181
Uniforms/Safety Products	120	35	-	345	-	-
Household Supplies	260	-	109	-	-	-
Food	248	44	-	-	-	-
Office Supplies	1,152	327	187	150	300	300
Non Capital Equipment	12,148	227	-	1,100	-	-
Memberships & Subscriptions	200	-	-	-	-	-
Travel	1,123	213	-	-	-	-
Training & Conferences	303	-	-	-	-	-
Program Services/Supplies	103	90	-	-	-	-
Professional Services	114,188	47,710	-	2,700	5,400	5,940
Insurance	30,023	22,312	1,415	13,170	9,900	13,350
Total Services & Supplies	159,868	70,958	1,711	17,466	15,600	19,590
Revenue less Expense	\$ 338,428	\$ 149,444	\$ 971	\$ 135,551	\$ (5,122)	\$ 61,453

Unit 26 - Youth Sports & Fitness	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Contract Classes	-	19,990	24,389	44,124	44,500	44,500
Fun in the Sun	1,812	10,669	-	-	-	-
Fencing	-	23,004	-	-	-	-
Summer Sports Camps	73,975	19,046	46,039	100,335	102,500	102,500
Volleyball	8,902	434	4,999	21,230	19,800	19,800
Kidz Love Soccer	44,871	22,693	(1,520)	-	-	-
Tennis	18,392	2,990	46,691	91,258	97,400	97,400
Misc Classes	2,740	2,064	1,967	-	-	-
LARPD Classes	41,141	25,971	39,599	130,812	132,800	154,800
Total Revenue	191,833	126,861	162,163	387,759	397,000	419,000
Full-Time Salaries	41,348	34,705	33,924	57,678	64,125	117,762
Part Time Benefitted Wages	19,956	-	6,937	-	-	-
Part Time Wages	45,947	59,729	16,136	79,442	89,472	89,472
Retirement Expense	6,599	2,083	1,871	2,958	3,847	7,066
Employee Group Insurance	1,138	4,562	5,809	19,077	21,588	49,722
Workers Compensation	3,850	2,329	992	2,363	2,795	3,772
Medicare FICA Expense	6,557	7,224	4,345	10,490	11,750	15,853
Total Salaries & Benefits	125,395	110,632	70,014	172,009	193,578	283,647
Uniforms/Safety Products	1,034	12	-	685	500	500
Food	136	632	-	450	400	400
Office Supplies	21	99	17	100	100	100
Medical	-	-	-	232	150	150
Tools & Instruments	-	15	-	-	-	-
Non Capital Equipment	281	-	-	-	-	-
Maintenance - Equipment	-	129	-	-	-	-
Memberships & Subscriptions	60	-	-	50	50	50
Travel	52	8	-	-	-	-
Training & Conferences	635	79	-	506	-	-
Program Services/Supplies	3,599	3,899	1,640	11,594	-	8,750
Field Trips/Events	1,130	764	-	1,000	1,000	1,000
Instructors & Sports Officials	45,830	78,941	42,282	82,586	87,000	87,000
Total Services & Supplies	52,778	84,578	43,938	97,204	89,200	97,950
Revenue less Expense	\$ 13,660	\$ (68,349)	\$ 48,211	\$ 118,547	\$ 114,222	\$ 37,403

Unit 27 - Field & Gym Rentals	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Advertising Revenue	22,000	22,000	-	-	-	-
Picnic Area Rental & Fees	-	3,775	3,075	8,100	8,100	10,100
Field Rentals	136,628	97,905	65,798	116,607	124,000	124,000
Equipment Rentals & Misc.	4,800	3,438	1,920	6,905	6,700	6,700
Synthetic Field Rentals	169,250	146,647	133,991	232,425	247,000	205,000
Storage Shed Rental	11,800	11,850	10,450	12,309	13,500	13,500
Field Lighting	51,584	43,040	34,793	44,133	54,500	54,500
Snack Shack	20,020	12,886	-	-	-	-
RLCC Gym Rental - Sports	82,455	48,007	15,550	58,573	71,800	71,800
Total Revenue	498,537	389,548	265,577	479,051	525,600	485,600
Full-Time Salaries	105,420	126,874	76,507	126,253	140,692	140,692
Part Time Benefitted Wages	14,713	-	7,648	-	-	-
Part Time Wages	59,643	43,336	20,001	35,213	56,801	64,031
Retirement Expense	16,682	6,499	2,872	5,776	8,442	8,442
Employee Group Insurance	10,495	19,031	14,522	30,891	32,346	32,346
Workers Compensation	6,462	3,861	1,926	2,712	3,382	3,406
Medicare FICA Expense	9,240	12,897	7,978	12,351	15,108	15,661
Total Salaries & Benefits	222,655	212,498	131,454	213,196	256,772	264,579
Agricultural	4,024	3,548	671	5,382	5,000	5,000
Uniforms/Safety Products	1,002	602	150	640	500	500
Household Supplies	472	109	-	40	-	-
Food	9,033	5,910	-	-	-	-
Office Supplies	622	506	65	250	250	250
Tools & Instruments	1,058	211	56	704	500	500
Non Capital Equipment	1,174	-	-	-	-	-
Maintenance - Structures/Grounds	1,509	5,136	-	542	1,000	1,000
Maintenance - Equipment	2,219	17,199	109	2,000	5,000	5,000
Memberships & Subscriptions	90	680	-	100	-	-
Travel	86	438	-	-	-	-
Training & Conferences	728	203	-	64	-	-
Program Services/Supplies	95	-	-	-	-	-
Professional Services	6,300	4,480	-	2,640	4,000	4,000
Rent & Lease - Equipment	9,355	10,728	4,734	13,142	12,800	12,800
Total Services & Supplies	37,767	49,750	5,785	25,504	29,050	29,050
Revenue less Expense	\$ 238,115	\$ 127,300	\$ 128,339	\$ 240,351	\$ 239,778	\$ 191,971

<i>Unit 31 - Recreation Administration</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Total Revenue	-	-	-	-	-	-
Full-Time Salaries	-	344,518	411,753	370,573	218,621	229,804
Part Time Benefitted Wages	-	-	10,919	-	-	-
Part Time Wages	-	-	28,650	-	-	-
Retirement Expense	-	118,754	165,175	71,011	29,936	22,529
Employee Group Insurance	-	42,336	64,954	54,659	22,748	22,748
Workers Compensation	-	4,188	4,159	1,392	721	758
Medicare FICA Expense	-	4,951	5,950	5,357	3,170	3,332
Total Salaries & Benefits	-	514,747	691,560	502,992	275,196	279,171
Uniforms/Safety Products	-	166	-	264	-	-
Food	-	67	-	-	-	-
Office Supplies	-	393	24	25	-	-
Memberships & Subscriptions	-	-	-	546	-	-
Travel	-	1,832	-	-	-	-
Training & Conferences	-	700	-	457	-	-
Total Services & Supplies	-	3,158	24	1,292	-	-
Revenue less Expense	\$ -	\$ (517,905)	\$ (691,584)	\$ (504,284)	\$ (275,196)	\$ (279,171)

<i>Unit 42 - Building Operations</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Miscellaneous Revenue	-	28	-	-	-	-
Total Revenue	-	28	-	-	-	-
Full-Time Salaries	153,499	218,383	194,635	218,859	218,428	218,428
Part Time Benefitted Wages	102,062	121,500	48,113	19,083	33,204	33,204
Part Time Wages	119,300	72,540	5,565	80,475	75,168	75,168
Retirement Expense	23,628	18,604	6,504	12,811	14,434	14,434
Employee Group Insurance	73,930	78,895	58,247	66,140	112,521	112,521
Workers Compensation	45,484	43,937	21,076	31,047	35,033	35,033
Medicare FICA Expense	23,923	30,053	18,806	23,041	25,000	25,000
Total Salaries & Benefits	541,826	583,912	352,945	451,456	513,788	513,788
Uniforms/Safety Products	487	2,073	90	1,618	800	800
Household Supplies	50,468	38,594	10,875	31,372	36,000	36,000
Food	427	77	-	-	-	-
Office Supplies	308	272	17	664	300	300
Tools & Instruments	13	443	-	-	-	-
Non Capital Equipment	23,262	4,873	13	700	-	-
Communications	-	200	600	600	600	600
Memberships & Subscriptions	273	355	120	200	200	200
Travel	358	308	-	-	-	-
Training & Conferences	477	-	-	32	-	-
Program Services/Supplies	1,100	740	-	-	-	-
Professional Services	59,890	44,203	2,089	46,619	48,600	48,600
Total Services & Supplies	137,063	92,138	13,804	81,805	86,500	86,500
Revenue less Expense	\$ (678,889)	\$ (676,022)	\$ (366,750)	\$ (533,260)	\$ (600,288)	\$ (600,288)

Unit 54 - Aquatics	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
MN Aquatics Lessons & Classes	47,550	-	-	79,200	207,000	207,000
MN Aquatics Admissions & Passes	10,062	-	-	3,000	4,800	4,800
MN Pool Rentals/Parties	2,673	-	-	21,500	37,400	37,400
Aquatics Lessons & Classes	90,530	8,700	60,727	61,880	6,000	6,000
Aquatics Admissions & Passes	212,321	146,525	97,405	148,808	131,000	131,000
RLCC Pool Rentals & Parties	73,363	41,886	88,162	132,271	122,000	122,000
Competitive Programs	79,829	35,069	35,519	-	-	-
Total Revenue	516,328	232,180	281,812	446,659	508,200	508,200
Full-Time Salaries	279,564	57,044	-	11,356	160,126	162,353
Part Time Benefitted Wages	82,822	84,590	12,119	48,189	53,436	53,436
Part Time Wages	470,402	299,476	154,067	341,103	448,272	448,272
Retirement Expense	70,394	16,553	473	2,389	18,972	15,416
Employee Group Insurance	84,588	33,216	6,722	14,830	63,294	63,294
Workers Compensation	54,806	20,747	8,258	36,743	56,459	56,466
Medicare FICA Expense	46,375	30,208	12,729	30,650	44,822	44,854
Total Salaries & Benefits	1,088,951	541,834	194,368	485,260	845,381	844,092
Uniforms/Safety Products	1,337	1,926	1,257	4,512	3,900	3,900
Household Supplies	607	74	-	-	-	-
Food	2,201	1,247	-	-	-	-
Office Supplies	4,747	560	187	248	-	-
Medical	2,562	346	478	2,500	2,500	2,500
Tools & Instruments	107	466	20	1,629	1,000	1,000
Non Capital Equipment	14,319	1,086	-	1,944	-	-
Maintenance - Structures/Grounds	62,229	78,565	34,798	45,033	42,000	42,000
Maintenance - Equipment	13,858	4,230	-	1,500	1,500	1,500
Communications	436	-	-	-	-	-
Memberships & Subscriptions	2,971	1,805	804	562	-	-
Travel	358	-	-	-	-	-
Training & Conferences	5,349	2,703	-	3,652	2,200	2,200
Program Services/Supplies	17,727	8,469	2,400	4,197	3,450	3,450
Professional Services	3,075	1,668	-	2,417	1,050	1,050
Licensing	-	-	-	1,550	900	900
Instructors & Sports Officials	1,706	-	-	-	-	-
Rent & Lease - Equipment	-	389	-	(389)	-	-
Total Services & Supplies	133,589	103,534	39,945	69,355	58,500	58,500
Revenue less Expense	\$ (706,212)	\$ (413,188)	\$ 47,500	\$ (107,957)	\$ (395,681)	\$ (394,392)

Unit 05 - Building Maintenance	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Full-Time Salaries	319,600	552,139	534,179	586,466	620,496	620,496
Part Time Benefitted Wages	25,924	306	-	-	-	-
Part Time Wages	-	34,860	8,790	15,384	17,122	17,122
Retirement Expense	69,668	172,157	191,461	107,284	102,526	80,917
Employee Group Insurance	84,898	119,980	121,922	121,450	126,685	126,685
Workers Compensation	34,908	52,551	37,740	51,233	56,314	56,314
Medicare FICA Expense	7,860	13,649	10,740	13,382	14,695	14,695
Total Salaries & Benefits	542,858	945,642	904,833	895,199	937,838	916,229
Agricultural	342	318	336	493	600	600
Uniforms/Safety Products	1,119	1,982	1,315	1,741	2,160	2,160
Household Supplies	1,187	1,129	662	216	240	240
Food	247	574	448	90	180	180
Office Supplies	175	216	184	290	240	240
Medical	278	-	-	127	-	-
Tools & Instruments	8,360	9,560	3,252	7,853	10,800	10,800
Non Capital Equipment	7,391	13,533	1,217	18,706	42,400	42,400
Maintenance - Structures/Grounds	278,071	206,448	121,390	178,161	240,000	240,000
Maintenance - Equipment	2,647	6,533	5,210	9,263	16,650	16,650
Utilities - Gas/Electric/Other	450,057	369,296	313,666	331,337	342,000	342,000
Memberships & Subscriptions	-	130	260	135	135	135
Travel	2,661	2,971	626	385	240	240
Training & Conferences	215	-	425	940	1,800	1,800
Program Services/Supplies	-	196	-	-	-	-
Professional Services	31,000	50,009	51,856	44,696	43,560	43,560
Licensing	-	-	509	-	-	-
Rent & Lease - Equipment	868	2,537	1,295	481	1,200	1,200
Total Services & Supplies	784,618	665,432	502,651	594,916	702,205	702,205
Revenue less Expense	(1,327,476)	(1,611,074)	(1,407,485)	(1,490,115)	(1,640,043)	(1,618,434)

<i>Unit 07 - Park Operations</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
T-Mobile Robertson Park	33,876	35,656	37,080	35,989	35,640	35,640
T-Mobile Max Baer	31,086	27,692	28,246	29,020	27,600	27,600
MSC Reimbursement	11,378	6,759	8,034	5,400	5,000	5,000
Christensen School Reimbursement	17,191	30,015	37,533	37,663	37,000	37,000
Zone 7 Living Arroyo	178,874	174,728	170,538	189,328	213,204	-
Miscellaneous	35,914	1,025	0	-	-	-
CFD on Cayetano	67,349	55,046	65,640	70,334	70,000	70,000
Zone 7 - Weed Abatement	52,275	-	-	-	-	-
Community Gardens	5,021	6,482	6,253	5,383	6,500	6,500
Total Revenue	432,964	337,403	353,323	373,117	394,944	181,740
Full-Time Salaries	1,239,928	1,429,189	1,240,870	1,278,215	1,356,088	1,294,326
Part Time Benefitted Wages	342,816	33,812	11,436	-	-	-
Part Time Wages	70,959	37,479	33,548	19,324	5,846	-
Retirement Expense	254,697	279,718	235,958	143,243	145,127	122,295
Employee Group Insurance	345,047	362,581	320,674	319,114	345,408	350,020
Workers Compensation	202,296	144,222	104,815	120,182	129,109	121,861
Medicare FICA Expense	70,693	68,702	63,184	69,981	74,093	68,921
Total Salaries & Benefits	2,526,436	2,355,703	2,010,485	1,950,058	2,055,671	1,957,422

<i>Unit 07 - Park Operations</i>	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Mid-Year Budget	FY22-23 Preliminary Budget	FY22-23 Proposed Budget
Agricultural	83,548	28,866	33,129	107,100	113,500	113,500
Uniforms/Safety Products	14,073	15,745	12,991	15,073	18,600	18,600
Household Supplies	34,494	36,401	10,509	16,125	18,000	18,000
Food	6,613	2,849	123	1,281	1,200	1,200
Office Supplies	7,119	5,332	2,821	4,283	4,800	4,800
Medical	861	662	1,745	494	400	400
Tools & Instruments	17,210	7,775	8,548	10,397	12,000	12,000
Non Capital Equipment	695	2,004	-	3,620	10,000	10,000
Maintenance - Structures/Grounds	678,141	555,875	360,118	510,201	829,088	545,000
Maintenance - Equipment	67,957	72,463	84,542	82,445	62,400	81,000
Utilities - Water/Sewer	1,237,148	1,303,952	1,427,707	1,410,998	1,480,000	1,480,000
Utilities - Gas/Electric/Other	-	-	-	-	-	-
Communications	2,927	11,668	15,714	22,372	21,112	21,112
Memberships & Subscriptions	2,241	5,867	5,999	5,966	2,400	2,400
Travel	97,695	76,557	68,898	89,959	94,000	94,000
Training & Conferences	10,771	2,528	1,946	18,093	32,050	32,050
Publications & Legal Notices	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Program Services/Supplies	180	177	191	-	-	-
Professional Services	25,176	171,752	9,838	11,055	15,460	237,014
Licensing	1,524	880	480	1,500	1,500	1,500
Instructors & Sports Officials	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Rent & Lease - Equipment	18,874	20,918	10,331	12,995	16,800	16,800
Rent & Lease - Structures	97,587	140,878	119,456	125,400	140,400	140,400
Rent & Lease - Vehicle	-	146,047	17,373	153,591	155,820	155,820
Total Services & Supplies	2,404,834	2,609,196	2,192,459	2,602,948	3,029,530	2,985,596
Revenue less Expense	\$ (4,498,306)	\$ (4,627,496)	\$ (3,849,621)	\$ (4,179,889)	\$ (4,690,257)	\$ (4,761,278)



Thank You