



Livermore Area Recreation and Park District Finance Committee – 12/20/21

November 2021 Financials Review

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Commentary

1. November's financial results are positive versus budget and the previous two fiscal years.
 - a. Program-driven revenues exceeded the budget by \$73k, powered by favorable results in ESS (\$44k) and Recreation rentals (\$23k). Tax Revenues are \$80k unfavorable vs Budget, which is a timing issue related to the County's reporting of "RDA Residual Property Taxes" (redevelopment agency program the state discontinued in 2010-11 but for which balances continue to be "worked down")
 - b. Savings in Salary and Benefits vs Budget of \$140k include \$79k of POB-influenced ACERA contribution reductions; the balance of the favorable variance vs Budget is largely in spending for part-time casual workers.
 - c. Services and Supplies were \$52k below budget, highlighted by Water being \$35k below budget and maintenance of structures and grounds another \$22k. Partially offsetting this was the unbudgeted interest expense of \$22k for our POBs.
2. Through November, the District's financials remain positive versus budget. Of the \$537k favorable Net Operating result, \$188k is attributable to the net of ACERA cost reductions and incremental debt services expenses. The main story is favorable spending on salary and benefits excluding the impact of the POBs on ACERA contributions. Revenue from Operations is \$83k favorable through November, due to \$86k of grant monies obtained by the ESS group for COVID relief. Water spend is trending in the right direction and now stands at \$133k negative vs budget through November, which was almost entirely offset by savings in maintenance of structures and grounds and equipment (\$129k).
3. A couple of things to keep in mind: a) a sizable portion of the \$537k favorable year-to-date Net Operating Result (or \$349k excluding the \$188k YTD impact of POBs/ACERA) is offset by the un-budgeted use of general funds for the Trevarno Sewer and Water District capital outlay of \$478k; and b) the \$188k year-to-date contribution to our favorable results related to ACERA vs POB debt service will not continue as is clearly represented on the POB Schedule on page 7 of this packet (see the February 2022 principal payment of \$660k).

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results For the Month of November, 2021

	FY19-20	FY20-21	FY21-22		Variance: Favorable/(Unfav)		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Revenue										
Taxes	\$11,071	\$32,921	\$12,221	\$92,525	(\$80,304)	(87%)	\$1,150	10%	(\$20,700)	(63%)
From Operations	676,216	294,834	467,326	394,585	72,741	18%	(\$208,890)	(31%)	\$172,492	59%
Total Revenue	\$687,287	\$327,755	\$479,547	\$487,110	(\$7,563)	(2%)	(\$207,740)	(30%)	\$151,792	46%
Salary and Benefits (1)	1,189,314	890,804	847,919	988,179	140,260	14%	(\$341,395)	(29%)	(\$42,885)	(5%)
Services and Supplies (2)	525,156	320,618	384,965	436,964	51,999	12%	(\$140,191)	(27%)	\$64,347	20%
Capital	0	0	0	0	0	-	\$0	-	\$0	-
Sub-total, Expenses	\$1,714,470	\$1,211,422	\$1,232,884	\$1,425,143	\$192,259	13%	(\$481,586)	(28%)	\$21,462	2%
Net Operating Results	(\$1,027,183)	(\$883,667)	(\$753,337)	(\$938,033)	\$184,696	20%	\$273,846	27%	\$130,330	15%

Memo: Impact of Pension Obligation Bonds (Retirement Expense reductions offset by Interest and Principal payments):

Current Month reduction in ACERA retirement expense:	\$79,190	(1)
Current Month incremental Interest and Principal expense:	21,686	(2)
Net Impact: Favorable / (Unfavorable)	<u>\$57,504</u>	

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results Year-to-Date November, 2021 (month 5)

	FY19-20	FY20-21	FY21-22		Variance: Favorable/(Unfav)		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Revenue										
Taxes	\$521,394	\$544,272	\$507,438	\$571,625	(\$64,187)	(11%)	(\$13,956)	(3%)	(\$36,834)	(7%)
From Operations	3,894,954	1,491,008	2,579,967	2,496,938	83,029	3%	(\$1,314,987)	(34%)	\$1,088,959	73%
Total Revenue	\$4,416,348	\$2,035,280	\$3,087,405	\$3,068,563	\$18,842	1%	(\$1,328,943)	(30%)	\$1,052,125	52%
Salary and Benefits (1)	6,134,174	5,259,368	4,899,884	5,402,706	502,822	9%	(\$1,234,290)	(20%)	(\$359,484)	(7%)
Services and Supplies (2)	3,071,888	2,003,915	2,683,722	2,709,019	25,297	1%	(\$388,166)	(13%)	\$679,807	34%
Capital	0	8,795	9,506	0	(9,506)	-	\$9,506	-	\$711	8%
Sub-total, Expenses	\$9,206,062	\$7,272,078	\$7,593,112	\$8,111,724	\$518,612	6%	(\$1,612,950)	(18%)	\$321,034	4%
Net Operating Results	(\$4,789,714)	(\$5,236,798)	(\$4,505,707)	(\$5,043,161)	\$537,454	11%	\$284,007	6%	\$731,091	14%

Memo: Impact of Pension Obligation Bonds (Retirement Expense reductions offset by Interest and Principal payments):

year-to-date reduction in ACERA retirement expense:	\$276,261	(1)
year-to-date incremental Interest and Principal expense:	88,190	(2)
Net Impact: Favorable / (Unfavorable)	\$188,071	

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Revenue View: ACTUAL Results Year-to-Date November, 2021 (month 5)

	FY19-20	FY20-21	FY21-22		Variance Favorable/(Unfav)		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Tax Revenue										
Property Taxes	\$491,315	\$525,216	\$495,668	\$469,000	\$26,668	6%	\$4,353	1%	(\$29,548)	(6%)
Parcel Taxes	7,581	2,725	(4,396)	0	(4,396)	-	(11,977)	(158%)	(7,121)	(261%)
Other Taxes	22,498	16,331	16,166	102,625	(86,459)	(84%)	(6,332)	(28%)	(165)	(1%)
Total Tax Revenues	\$521,394	\$544,272	\$507,438	\$571,625	(\$64,187)	(11%)	(\$13,956)	(3%)	(\$36,834)	(7%)
<i>% of total</i>	<i>12%</i>	<i>27%</i>	<i>16%</i>	<i>19%</i>						
Earned Income										
Marketing and Public Info	13,451	1,552	0	0	0	-	(13,451)	(100%)	(1,552)	(100%)
Business Services	8,878	1,969	3,518	6,550	(3,032)	(46%)	(5,360)	(60%)	1,549	79%
Concessions	30,824	0	2,198	2,100	98	5%	(28,626)	(93%)	2,198	-
Business Services	\$53,153	\$3,521	\$5,716	\$8,650	(\$2,934)	(34%)	(\$47,437)	(89%)	\$2,195	62%
<i>% of total</i>	<i>1%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>						
Camp Shelly	\$20,224	\$0	\$55,822	\$52,400	\$3,422	7%	\$35,598	176%	\$55,822	-
Extended Student Svcs (ESS)	2,141,616	982,618	1,261,467	1,061,200	200,267	19%	(880,149)	(41%)	278,849	28%
Senior Svcs and Volunteers	101,719	23,519	49,761	47,000	2,761	6%	(51,958)	(51%)	26,242	112%
Preschool	201,784	73	67,939	74,400	(6,461)	(9%)	(133,845)	(66%)	67,866	92,967%
Open Space	68,982	131,451	175,533	173,130	2,403	1%	106,551	154%	44,082	34%
Believes Program	20,360	0	0	20,360	(20,360)	(100%)	(20,360)	(100%)	0	-
Middle School Program	216,581	(148)	0	31,456	(31,456)	(100%)	(216,581)	(100%)	148	(100%)
Community Services	\$2,771,266	\$1,137,513	\$1,610,522	\$1,459,946	\$150,576	10%	(\$1,160,744)	(42%)	\$473,009	42%
<i>% of total</i>	<i>63%</i>	<i>56%</i>	<i>52%</i>	<i>48%</i>						
Recreation Classes	\$35,957	\$1,898	\$66,263	\$66,442	(179)	(0%)	\$30,306	84%	\$64,365	3,391%
Adult Sports and Fitness	52,111	607	26,036	27,147	(1,111)	(4%)	(26,075)	(50%)	25,429	4,189%
Facility Use & Rentals	292,709	9,189	130,447	189,090	(58,643)	(31%)	(162,262)	(55%)	121,258	1,320%
Youth Sports and Fitness	105,127	48,388	190,362	166,609	23,753	14%	85,235	81%	141,974	293%
Field and Gym Rentals	259,216	94,224	220,655	238,950	(18,295)	(8%)	(38,561)	(15%)	126,431	134%
Aquatics	200,133	76,595	209,119	204,999	4,120	2%	8,986	4%	132,524	173%
Recreation	\$945,253	\$230,901	\$842,882	\$893,237	(\$50,355)	(6%)	(\$102,371)	(11%)	\$611,981	265%
<i>% of total</i>	<i>21%</i>	<i>11%</i>	<i>27%</i>	<i>29%</i>						
Park Operations	\$125,254	\$119,073	\$120,847	\$135,105	(\$14,258)	(11%)	(\$4,407)	(4%)	\$1,774	1%
<i>% of total</i>	<i>3%</i>	<i>6%</i>	<i>4%</i>	<i>4%</i>						
Total Earned Income	\$3,894,926	\$1,491,008	\$2,579,967	\$2,496,938	\$83,029	3%	(\$1,314,959)	(34%)	\$1,088,959	73%
<i>% of total</i>	<i>88%</i>	<i>73%</i>	<i>84%</i>	<i>81%</i>						
Total General Fund Revenue	\$4,416,320	\$2,035,280	\$3,087,405	\$3,068,563	\$18,842	1%	(\$1,328,915)	(30%)	\$1,052,125	52%

Pension Obligation Bonds – Impact on Expenses

Pension Obligation Bonds - Summary View of Retirement Expense Savings vs Incremental Debt Service Expenses

FY21-22

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	FY21-22	YTD Oct21
ACERA Expense Reduction	0	0	\$79,190	\$117,881	\$79,190	\$79,190	\$79,190	\$79,190	\$79,190	\$117,881	\$79,190	\$98,536	\$888,628	\$197,071
Pension Debt Service - Interest	0	23,132	21,686	21,686	21,686	21,686	21,686	21,686	21,503	21,503	21,503	21,503	239,262	66,504
Pension Debt Service - Principal	0	0	0	0	0	0	0	660,000	0	0	0	0	660,000	0
Total Debt Service Expense	\$0	\$23,132	\$21,686	\$21,686	\$21,686	\$21,686	\$21,686	\$681,686	\$21,503	\$21,503	\$21,503	\$21,503	\$899,262	\$66,504
Net Impact of POB on Net Operating Results	\$0	(\$23,132)	\$57,504	\$96,195	\$57,504	\$57,504	\$57,504	(\$602,496)	\$57,687	\$96,378	\$57,687	\$77,032	(\$10,635)	\$130,567

Notes:

- As expected, ACERA Savings began to be realized in September in conjunction with the onset of the reduced Employer contribution rates resulting from the reduction to the District's unfunded accrued actuarial liability (UAAL) that resulted from the POB-generated funds
- Debt Service Calcs have been reviewed with the District's Audit partner and are based on source data from PFM Financial Advisors

Livermore Area Recreation and Park District (LARPD)

Impact * of POB-Financed 95% reduction to the Unfunded Actuarial Accrued Liability (UAAL) with ACERA

* Impact is calculated vs original, Approved Budget for FY21-22

	# of EEs	b ACERA Rate PRIOR	c ACERA Rate REVISED	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	FY21-22
DISTRICT TOTALS	41	44.59%	16.51%	\$79,190	\$117,881	\$79,190	\$79,190	\$79,190	\$79,190	\$79,190	\$117,881	\$79,190	\$98,536	\$888,628
01-Administration	6	42.38%	14.30%	\$16,944	\$25,416	\$16,944	\$16,944	\$16,944	\$16,944	\$16,944	\$25,416	\$16,944	\$21,180	\$190,620
05-Building Maintenance	6	45.21%	17.13%	\$11,142	\$16,713	\$11,142	\$11,142	\$11,142	\$11,142	\$11,142	\$16,713	\$11,142	\$13,928	\$125,348
07-Park Operations	6	46.42%	18.34%	\$9,862	\$14,793	\$9,862	\$9,862	\$9,862	\$9,862	\$9,862	\$14,793	\$9,862	\$12,328	\$110,948
09-Extended Student Services	15	43.52%	15.44%	\$22,524	\$33,786	\$22,524	\$22,524	\$22,524	\$22,524	\$22,524	\$33,786	\$22,524	\$28,155	\$253,395
16-Open Space	1	48.02%	19.94%	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$1,808	\$18,080
32-Community Outreach	3	48.02%	19.94%	\$7,994	\$11,991	\$7,994	\$7,994	\$7,994	\$7,994	\$7,994	\$11,991	\$7,994	\$9,993	\$89,933
31-Recreation Administration	4	44.95%	16.87%	\$8,916	\$13,374	\$8,916	\$8,916	\$8,916	\$8,916	\$8,916	\$13,374	\$8,916	\$11,145	\$100,305

Calculations are done at the individual level - this report hides those details.

Salaries and Benefits View by Unit: ACTUAL Results Year-to-Date November, 2021 (month 5)

	FY19-20	FY20-21	FY21-22		Variance Favorable/(Unfav)		MEMO: net of POB impact			Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	POB impact	Variance excl POB	Var % excl POB	vs FY19-20	%	vs FY20-21	%
Administration	\$757,503	\$1,032,898	\$702,649	\$854,937	\$152,288	18%	\$59,304	\$92,984	11%	(\$54,854)	(7%)	(\$330,249)	(32%)
Marketing and Public Info	94,869	71,487	0	0	0	-	0	0		(94,869)	(100%)	(71,487)	(100%)
Technology and Communications	38,013	25,283	0	0	0	-	0	0		(38,013)	(100%)	(25,283)	(100%)
Customer and Business Services	110,209	86,936	56,819	77,986	21,167	27%	0	21,167		(53,390)	(48%)	(30,117)	(35%)
Concessions	13,493	0	0	0	0	-	0	0		(13,493)	(100%)	0	-
Administration	\$1,014,087	\$1,216,604	\$759,468	\$932,923	\$173,455	19%	\$59,304	\$114,151	12%	(\$254,619)	(25%)	(\$457,136)	(38%)
<i>% of total</i>	<i>17%</i>	<i>23%</i>	<i>15%</i>	<i>17%</i>									
Camp Shelly	\$30,832	\$0	\$17,632	\$14,503	(\$3,129)	(22%)	\$0	(\$3,129)		(\$13,200)	(43%)	\$17,632	-
Extended Student Svcs (ESS)	1,717,826	1,350,479	1,334,920	1,377,110	42,190	3%	\$78,834	(36,644)	(3%)	(382,906)	(22%)	(15,559)	(1%)
Senior Svcs and Volunteers	69,541	46,300	55,596	68,022	12,426	18%	0	12,426		(13,945)	(20%)	9,296	20%
Preschool	146,108	19,245	46,569	59,884	13,315	22%	0	13,315		(99,539)	(68%)	27,324	142%
Open Space	456,370	403,993	416,596	433,732	17,136	4%	5,424	11,712	3%	(39,774)	(9%)	12,603	3%
Community Outreach	55,455	267,068	271,623	295,909	24,286	8%	27,979	(3,693)	(1%)	216,168	390%	4,555	2%
Believes Program	59,180	3,676	27,648	51,918	24,270	47%	0	24,270		(31,532)	(53%)	23,972	652%
Middle School Program	222,500	49,581	0	34,225	34,225	100%	0	34,225		(222,500)	(100%)	(49,581)	(100%)
Community Services	\$2,757,812	\$2,140,342	\$2,170,584	\$2,335,305	\$164,721	7%	\$112,237	\$52,484	2%	(\$587,228)	(21%)	\$30,242	1%
<i>% of total</i>	<i>45%</i>	<i>41%</i>	<i>44%</i>	<i>43%</i>									
Recreation Classes	\$5,343	\$0	\$0	\$0	0	-	\$0	\$0		(\$5,343)	(100%)	\$0	-
Adult Sports and Fitness	17,712	5,963	8,831	0	(8,831)	-	0	(8,831)		(8,881)	(50%)	2,868	48%
Facility Use & Rentals	97,676	42,213	27,039	56,735	29,696	52%	0	29,696		(70,637)	(72%)	(15,174)	(36%)
Youth Sports and Fitness	76,099	30,759	60,192	61,256	1,064	2%	0	1,064		(15,907)	(21%)	29,433	96%
Field and Gym Rentals	85,189	62,940	81,984	84,397	2,413	3%	0	2,413		(3,205)	(4%)	19,044	30%
Recreation Administration	157,524	268,375	244,817	280,845	36,028	13%	31,206	\$4,822	2%	87,293	55%	(23,558)	(9%)
Building Operations	234,438	163,453	171,598	155,424	(16,174)	(10%)	0	(16,174)		(62,840)	(27%)	8,145	5%
Aquatics	395,362	71,455	182,524	233,717	51,193	22%	0	51,193		(212,838)	(54%)	111,069	155%
Recreation	\$1,069,343	\$645,158	\$776,985	\$872,375	\$95,390	11%	\$31,206	\$64,184	7%	(\$292,358)	(27%)	\$131,827	20%
<i>% of total</i>	<i>17%</i>	<i>12%</i>	<i>16%</i>	<i>16%</i>									
Building Maintenance	355,715	384,213	368,123	423,323	55,200	13%	\$38,997	\$16,203	4%	12,408	3%	(16,090)	(4%)
Park Operations	937,217	873,051	824,724	838,781	14,057	2%	\$34,517	(\$20,460)	(2%)	(112,493)	(12%)	(48,327)	(6%)
Parks and Facilities Maintenance	\$1,292,932	\$1,257,264	\$1,192,847	\$1,262,104	\$69,257	5%	\$73,514	(\$4,257)	(0%)	(\$100,085)	(8%)	(\$64,417)	(5%)
<i>% of total</i>	<i>21%</i>	<i>24%</i>	<i>24%</i>	<i>23%</i>									
TOTAL Salaries and Benefits Expense	\$6,134,174	\$5,259,368	\$4,899,884	\$5,402,706	\$502,822	9%	\$276,261	\$226,561	4%	(\$1,234,290)	(20%)	(\$359,484)	(7%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Services and Supplies View by Unit: ACTUAL Results Year-to-Date November, 2021 (month 5)

	FY19-20	FY20-21	FY21-22		Variance Favorable/(Unfav)		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Administration	\$501,232	\$363,460	\$453,203	\$444,128	(\$9,075)	(2%)	(\$48,029)	(10%)	\$89,743	25%
Marketing and Public Info	75,178	10,529	2,904	7,075	4,171	59%	(72,274)	(96%)	(7,625)	(72%)
Technology and Communications	165,162	170,081	226,445	256,821	30,376	12%	61,283	37%	56,364	33%
Customer and Business Services	66,495	31,188	53,610	62,840	9,230	15%	(12,885)	(19%)	22,422	72%
Capital Equipment (excl CIP)	0	8,795	9,506	0	(9,506)	-	9,506	-	711	8%
Concessions	9,136	0	10,657	1,175	(9,482)	(807%)	1,521	17%	10,657	-
Administration	\$817,203	\$584,053	\$756,325	\$772,039	\$15,714	2%	(\$60,878)	(7%)	\$172,272	29%
<i>% of total</i>	<i>27%</i>	<i>29%</i>	<i>28%</i>	<i>28%</i>						
Camp Shelly	11,356	1,297	9,089	14,550	5,461	38%	(2,267)	(20%)	\$7,792	601%
Extended Student Svcs (ESS)	187,887	66,761	73,513	55,865	(17,648)	(32%)	(114,374)	(61%)	6,752	10%
Senior Svcs and Volunteers	61,842	12,091	24,247	29,060	4,813	17%	(37,595)	(61%)	12,156	101%
Preschool	5,933	39	3,141	3,900	759	19%	(2,792)	(47%)	3,102	7,954%
Open Space	22,581	24,033	33,981	39,390	5,409	14%	11,400	50%	9,948	41%
Community Outreach	1,887	131	5,339	6,000	661	11%	3,452	183%	5,208	3,976%
Believes Program	0	0	0	0	0	-	0	-	0	-
Middle School Program	15,437	640	615	5,000	4,385	88%	(14,822)	(96%)	(25)	(4%)
Community Services	\$306,923	\$104,992	\$149,925	\$153,765	\$3,840	2%	(\$156,998)	(51%)	\$44,933	43%
<i>% of total</i>	<i>10%</i>	<i>5%</i>	<i>6%</i>	<i>6%</i>						
Recreation Classes	\$72,848	\$1,785	\$40,059	\$14,900	(25,159)	(169%)	(\$32,789)	(45%)	\$38,274	2,144%
Adult Sports and Fitness	27,533	335	9,287	13,850	4,563	33%	(18,246)	(66%)	8,952	2,672%
Facility Use & Rentals	48,294	243	6,558	8,650	2,092	24%	(41,736)	(86%)	6,315	2,599%
Youth Sports and Fitness	62,860	10,480	36,043	13,850	(22,193)	(160%)	(26,817)	(43%)	25,563	244%
Field and Gym Rentals	31,716	1,005	8,135	12,980	4,845	37%	(23,581)	(74%)	7,130	709%
Recreation Administration	3,158	0	921	4,030	3,109	77%	(2,237)	(71%)	921	-
Building Operations	54,427	6,005	34,985	10,900	(24,085)	(221%)	(19,442)	(36%)	28,980	483%
Aquatics	72,755	14,871	29,856	35,060	5,204	15%	(42,899)	(59%)	14,985	101%
Recreation	\$373,591	\$34,724	\$165,844	\$114,220	(\$51,624)	(45%)	(\$207,747)	(56%)	\$131,120	378%
<i>% of total</i>	<i>12%</i>	<i>2%</i>	<i>6%</i>	<i>4%</i>						
Building Maintenance	299,259	203,360	246,719	311,600	64,881	21%	(52,540)	(18%)	43,359	21%
Park Operations	1,274,912	1,085,581	1,374,415	1,357,395	(17,020)	(1%)	99,503	8%	288,834	27%
Parks and Facilities Maintenance	\$1,574,171	\$1,288,941	\$1,621,134	\$1,668,995	\$47,861	3%	\$46,963	3%	\$332,193	26%
<i>% of total</i>	<i>51%</i>	<i>64%</i>	<i>60%</i>	<i>62%</i>						
TOTAL Services & Supplies Expense	\$3,071,888	\$2,012,710	\$2,693,228	\$2,709,019	\$15,791	1%	(\$378,660)	(12%)	\$680,518	34%

12/20/2021

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Operating Expense View by Expense Type: ACTUAL Results Year-to-Date November, 2021 (month 5)

	FY19-20	FY20-21	FY21-22		Variance Favorable/(Unfav)		Increase/(Decrease) vs prior years			
	Actual	Actual	Actual	Budget	\$	%	vs FY19-20	%	vs FY20-21	%
Salaries and Benefits										
Salaries - Full-time	\$2,743,166	\$2,662,870	\$2,623,737	\$2,630,459	\$6,722	0%	(\$119,429)	(4%)	(\$39,133)	(1%)
Salaries - Part-time Benefited	622,550	476,860	289,785	319,044	\$29,259	9%	(332,765)	(53%)	(187,075)	(39%)
Salaries - Part-time	1,034,334	233,255	608,470	718,813	\$110,343	15%	(425,864)	(41%)	375,215	161%
Stipends - Board	13,550	12,900	12,600	15,000	\$2,400	16%	(950)	(7%)	(300)	(2%)
Retirement	495,722	677,222	423,297	713,549	\$290,252	41%	(72,425)	(15%)	(253,925)	(37%)
Employee Group Insurance	821,114	716,548	635,779	655,260	\$19,481	3%	(185,335)	(23%)	(80,769)	(11%)
Workers' Compensation	179,900	107,422	132,709	131,966	(\$743)	(1%)	(47,191)	(26%)	25,287	24%
Medicare/FICA Payroll Tax	223,838	150,240	173,507	188,615	\$15,108	8%	(50,331)	(22%)	23,267	15%
Unemployment	0	222,051	0	30,000	\$30,000	100%	0	-	(222,051)	(100%)
Total Salaries and Benefits	\$6,134,174	\$5,259,368	\$4,899,884	\$5,402,706	\$502,822	9%	(\$1,234,290)	(20%)	(\$359,484)	(7%)
<i>% of total</i>	<i>67%</i>	<i>72%</i>	<i>64%</i>	<i>67%</i>						
Services and Supplies										
Maintenance - Structures and Grounds	\$383,330	\$194,907	\$284,654	\$401,250	\$116,596	29%	(\$98,676)	(26%)	\$89,747	46%
Maintenance - Equipment	77,532	54,895	77,182	89,455	12,273	14%	(350)	(0%)	22,287	41%
Utilities - Water/Sewer	810,934	758,342	945,559	812,640	(132,919)	(16%)	134,625	17%	187,217	25%
Utilities - Gas/Electric/other	181,146	136,594	146,243	147,050	807	1%	(34,903)	(19%)	9,649	7%
Legal	60,000	50,000	40,000	50,000	10,000	20%	(20,000)	(33%)	(10,000)	(20%)
Program Services/Supplies	72,115	7,049	18,787	30,555	11,768	39%	(53,328)	(74%)	11,738	167%
Professional Services	560,477	197,582	208,690	277,345	68,655	25%	(351,787)	(63%)	11,108	6%
Instructors & Sports Officials	165,459	24,427	87,191	41,050	(46,141)	(112%)	(78,268)	(47%)	62,764	257%
Insurance	184,243	227,138	228,848	258,184	29,336	11%	44,605	24%	1,710	1%
Rents/Leases - Equipment	48,223	49,562	47,602	49,005	1,403	3%	(621)	(1%)	(1,960)	(4%)
Rents/Leases - Structures and Grounds	64,360	68,985	69,025	98,185	29,160	30%	4,665	7%	40	0%
Rents/Leases - Vehicles	3,907	62,541	63,065	64,925	1,860	3%	59,158	1,514%	524	1%
Pension Debt Service - Interest	0	0	88,190	0	(88,190)	-	88,190	-	88,190	-
Pension Debt Service - Principal	0	0	0	0	0	-	0	-	0	-
Other	460,162	180,688	388,192	389,376	1,184	0%	(71,970)	(16%)	207,504	115%
Total Services and Supplies	\$3,071,888	\$2,012,710	\$2,693,228	\$2,709,019	\$15,791	1%	(\$378,660)	(12%)	\$680,518	34%
Capital Equipment	0	8,795	9,506	0	9,506	-	9,506	-	711	8%
Total Operating Expenses	\$9,206,062	\$7,280,873	\$7,602,618	\$8,111,724	\$528,118	7%	(\$1,603,444)	(17%)	\$321,745	4%



Thank You