

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Summary View: ACTUAL Results for the Month of December, 2024**

	FY22-23	FY23-24	FY24-25		Variance:	
	Actual	Actual	Actual	Budget	\$	%
<b>Revenue</b>						
Taxes	\$6,968,946	\$7,235,957	\$7,493,142	\$7,557,892	(\$64,750)	(1%)
From Operations	838,428	624,499	747,779	670,878	76,901	11%
<b>Total Revenue</b>	<b>\$7,807,374</b>	<b>\$7,860,456</b>	<b>\$8,240,921</b>	<b>\$8,228,770</b>	<b>\$12,151</b>	<b>0%</b>
<b>Salary and Benefits</b>	<b>945,627</b>	<b>1,035,398</b>	<b>1,124,861</b>	<b>1,148,399</b>	<b>23,538</b>	<b>2%</b>
<b>Services and Supplies</b>	<b>551,509</b>	<b>625,070</b>	<b>674,634</b>	<b>644,339</b>	<b>(30,295)</b>	<b>(5%)</b>
<b>Operating Capital</b>	<b>0</b>	<b>41,548</b>	<b>15,853</b>	<b>0</b>	<b>(15,853)</b>	<b>-</b>
<b>Sub-total, Expenses</b>	<b>\$1,497,137</b>	<b>\$1,702,016</b>	<b>\$1,815,348</b>	<b>\$1,792,738</b>	<b>(\$22,610)</b>	<b>(1%)</b>
<b>Net Operating Results</b>	<b>\$6,310,237</b>	<b>\$6,158,440</b>	<b>\$6,425,573</b>	<b>\$6,436,032</b>	<b>(\$10,459)</b>	<b>(0%)</b>

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

	FY22-23	FY23-24	FY24-25		Variance:	
	Actual	Actual	Actual	Budget	\$	%
<b>Revenue</b>						
Taxes	\$7,526,402	\$7,893,643	\$8,131,966	\$8,161,764	(\$29,798)	(0%)
From Operations	3,914,175	4,018,642	4,626,149	4,371,702	254,447	6%
<b>Total Revenue</b>	<b>\$11,440,577</b>	<b>\$11,912,286</b>	<b>\$12,758,115</b>	<b>\$12,533,466</b>	<b>\$224,649</b>	<b>2%</b>
<b>Salary and Benefits</b>	\$6,036,237	\$6,719,837	\$7,307,710	\$7,402,654	94,944	1%
<b>Services and Supplies</b>	\$3,796,277	\$4,256,445	\$4,751,406	\$4,390,080	(361,326)	(8%)
<b>Operating Capital</b>	\$101,256	\$154,545	\$15,853	\$68,000	52,147	77%
<b>Sub-total, Expenses</b>	<b>\$9,933,770</b>	<b>\$11,130,828</b>	<b>\$12,074,969</b>	<b>\$11,860,734</b>	<b>(\$214,235)</b>	<b>(2%)</b>
<b>Net Operating Results</b>	<b>\$1,506,807</b>	<b>\$781,458</b>	<b>\$683,146</b>	<b>\$672,732</b>	<b>\$10,414</b>	<b>2%</b>

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)**  
**Expenses by Type View: ACTUAL Results Year-to-Date, December 2024**

	FY22-23	FY23-24	FY24-25		Variance	
	Actual	Actual	Actual	Budget	\$	%
<b>Salaries and Benefits</b>						
Full Time Salaries	\$3,142,777	\$3,613,250	\$3,950,015	\$3,847,262	(\$102,753)	(3%)
Part Time Benefited	\$487,993	\$461,178	\$363,463	\$457,744	\$94,281	21%
Part Time Wages	\$873,610	\$930,366	\$1,102,653	\$1,108,709	\$6,056	1%
Board of Directors Stipends	\$15,000	\$14,800	\$13,600	\$18,000	\$4,400	24%
Retirement	\$303,992	\$323,927	\$312,335	\$346,447	\$34,113	10%
Employee Group Insurance	\$807,785	\$908,544	\$1,058,477	\$1,056,521	(\$1,956)	(0%)
Workers Compensation	\$168,705	\$198,816	\$200,687	\$255,139	\$54,453	21%
Medicare/FICA	\$236,374	\$268,957	\$306,481	\$312,832	\$6,351	2%
<b>Total Salaries and Benefits</b>	<b>\$6,036,237</b>	<b>\$6,719,837</b>	<b>\$7,307,710</b>	<b>\$7,402,654</b>	<b>\$94,944</b>	<b>1%</b>
<i>% of total</i>	<i>61%</i>	<i>60%</i>	<i>61%</i>	<i>62%</i>		
<b>Services and Supplies</b>						
Agricultural	\$54,046	\$24,934	\$52,781	\$54,500	\$1,719	3%
Uniforms	\$12,419	\$18,800	\$23,215	\$22,700	(\$515)	(2%)
Household Supplies	\$35,890	\$33,621	\$41,389	\$40,950	(\$439)	(1%)
Food	\$34,156	\$46,180	\$50,537	\$46,185	(\$4,352)	(9%)
Office Supplies	\$17,578	\$15,925	\$16,705	\$14,995	(\$1,710)	(11%)
Medical Expense	\$3,685	\$4,513	\$7,984	\$8,100	\$116	1%
Tools & Instruments	\$24,171	\$24,351	\$22,359	\$16,480	(\$5,879)	(36%)
Non-Capital Equipment	\$41,636	\$36,604	\$47,369	\$43,200	(\$4,169)	(10%)
Maint. - Structures/Grounds	\$452,189	\$529,501	\$601,133	\$414,720	(\$186,413)	(45%)
Maintenance of Equipment	\$102,818	\$132,359	\$216,715	\$157,644	(\$59,071)	(37%)
Utilities - Water/Sewer	\$949,618	\$1,074,042	\$1,164,643	\$1,128,700	(\$35,943)	(3%)
Utilities -Gas/Electric/Other	\$286,551	\$282,466	\$281,927	\$366,399	\$84,472	23%
Communications	\$76,159	\$77,036	\$96,876	\$82,356	(\$14,520)	(18%)
Memberships & Subscriptions	\$20,543	\$13,224	\$14,331	\$17,376	\$3,045	18%
Transportation & Travel	\$60,041	\$67,428	\$62,970	\$81,960	\$18,990	23%
Training & Conferences	\$17,645	\$17,006	\$27,262	\$21,260	(\$6,002)	(28%)
Publications & Legal Notices	\$1,493	\$1,795	\$766	\$0	(\$766)	-
Legal Services	\$48,000	\$39,410	\$107,396	\$72,000	(\$35,396)	(49%)
Program Services/Supplies	\$48,445	\$68,643	\$71,398	\$75,925	\$4,527	6%
Professional Services	\$454,180	\$538,840	\$432,056	\$448,218	\$16,161	4%
Licensing	\$13,572	\$11,035	\$22,506	\$14,200	(\$8,306)	(58%)
Field Trips & Events	\$37,714	\$42,951	\$30,788	\$42,500	\$11,712	28%
Instructors & Sports Officials	\$213,196	\$259,312	\$301,840	\$234,000	(\$67,840)	(29%)
Insurance	\$323,311	\$395,805	\$451,283	\$448,808	(\$2,475)	(1%)
Rent & Lease - Equipment	\$63,469	\$30,965	\$56,090	\$15,600	(\$40,490)	(260%)
Rent & Lease - Structures	\$73,651	\$81,144	\$89,324	\$87,024	(\$2,300)	(3%)
Rent & Lease - Vehicle	\$75,681	\$133,477	\$200,349	\$181,739	(\$18,610)	(10%)
Miscellaneous Expense	\$148	\$17	\$2	\$0	(\$2)	-
Recreation Software Credit Card Fees	\$30,279	\$32,498	\$37,950	\$31,865	(\$6,085)	(19%)
Recreation Software Transaction Fees	\$16,156	\$16,428	\$17,568	\$16,200	(\$1,368)	(8%)
Pension Debt Service Interest	\$129,021	\$127,322	\$125,079	\$125,660	\$581	0%
P G & E debt service	\$78,816	\$78,816	\$78,816	\$78,816	\$0	0%
<b>Total Services and Supplies</b>	<b>\$3,796,277</b>	<b>\$4,256,445</b>	<b>\$4,751,406</b>	<b>\$4,390,080</b>	<b>(\$361,326)</b>	<b>(8%)</b>
<b>Operating Capital</b>	<b>101,256</b>	<b>154,545</b>	<b>15,853</b>	<b>68,000</b>	<b>52,147</b>	<b>77%</b>
<b>Total Operating Expenses</b>	<b>\$9,933,770</b>	<b>\$11,130,828</b>	<b>\$12,074,969</b>	<b>\$11,860,734</b>	<b>(\$214,235)</b>	<b>(2%)</b>