

Livermore Area Recreation and Park District

Staff Report

TO: Chair Boswell and Finance Committee

FROM: Mathew Fuzie, General Manager

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

DATE: February 22, 2022

SUBJECT: **FY21-22 Mid-Year Operating Budget, FY22-23 Preliminary Budget, and CIP Plan for FY21-22 and FY22-23**

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

REQUEST: Staff requests the Finance Committee's comments regarding its Preliminary Operating Budget for FY22-23.

BACKGROUND: At mid-year, the District reassesses its Approved Operating and CIP budgets and presents proposed revisions to the Board of Directors for approval. Before reviewing with the Board, proposed revisions are reviewed by the Finance Committee, whose guidance is then reflected in a subsequent review with the Board at a Budget Workshop and Board of Directors meeting, which is scheduled for March 9, 2022. Per the District's Budget Policy, Board approval of the Mid-Year Budget is to be obtained by the end of March each year.

SUMMARY:

- The proposed Mid-Year Budget for FY21-22 shows a net contribution of \$2,467,539, which is \$1,035,960 above the Approved Budget of \$1,432,179. The primary driver of this change is the receipt of the State of California COVID Relief Funds of \$1,223,460 in December. A change in accounting for PG&E on-bill-financing is adding \$157,631 in expenses, which explains the majority of the remaining difference versus the Approved Budget.
1. Of note: in developing the proposed Mid-Year budget update, the District has relied on actual results through December, 2021 and projected results from January, 2022 through June, 2022.

- The Preliminary Budget for FY22-23 includes:
 1. Total Revenues of \$21,474,876, up 5% vs the FY21-22 Mid-Year Budget excluding the impact of the one-time COVID Relief Fund;
 - Tax Revenues are up \$368k, or 3%, while Program Revenue are growing by \$718,300, or 11%; Tax revenues will amount to 66% of total revenues, vs 68% in FY21-22 (excl CA COVID Relief Fund)
 2. The Preliminary Budget for FY22-23 shows a net contribution of \$213,117, which reflects a number of plans that build staffing levels to support the onset of offerings that will be made possible by the easing of COVID restrictions, along with cost increases for salaries and benefit components for existing staff (see below). Staff will continue to work through assumptions driving revenue and costs in building toward our formal review of the FY22-23 budget in June, 2022 and these numbers will evolve.
 3. Other key elements of the Preliminary FY22-23 Budget:
 - Property Tax increases will be in line with recent experience (3% year-over-year)
 - Parcel Taxes will increase 2%, in line with the maximum allowed by 97-1 legislation
 - Reflects the latest thinking related to the ESS program in response to the LVJUSD's plans to expand Childcare program offerings;
 - Will continue to reflect Zone 7 revenues and expenses in the Parks group until a formal decision is made about the agreement renewal.
 - An increase of \$319k in the Parks group for the maintenance of structures and grounds, mostly related to a plan to expand third-party services to support mowing and related work in neighborhood parks that will address two existing vacant positions and reduce the load on the District's mowing equipment (thus delaying costly capital spending);
 - \$200k for election fees associated with Board of Director terms
 - Pension Obligation Bond (POB) Debt Service – Principal down \$110k vs FY21-22
 - Includes a 3% cola ~\$300k effective in July, 2022
 - Workers' Compensation – increase of 5% effective July, 2022
 - Health Benefits – increase of 5% effective Feb., 2023
 - ACERA employer contribution rates – increase of 5% effective Sept, 2022
 - 457 match continues (up to 4%) for Regular and Part-time benefited staff, as well as a 2% contribution for Regular Full-Time staff
- The CIP Budget proposed for the balance of FY21-22 and FY22-23 reflects the following:
 1. AB1600 funds are significantly constrained near-term;
 2. General Fund spending for CIP would utilize about all of our surplus for this year and next , but does not rely on the use of reserves.

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

Attachment :

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



Livermore Area Recreation and Park District 2/22/22 Finance Committee

Review of:

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

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Mid-Year FY21-22 Operating Budget

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

	FY19-20	FY20-21	FY21-22		Variance Favorable/(Unfav)	
	Actual	Actual	MID-YEAR	ORIGINAL	\$	%
Revenue						
Taxes	\$12,887,481	\$13,288,094	\$13,724,449	\$13,540,893	\$183,557	1%
CA Covid Relief	\$0	\$0	\$1,223,460	\$0	\$1,223,460	-
From Operations	\$7,285,085	\$4,169,158	\$6,526,967	\$6,901,113	(\$374,146)	(5%)
Total Revenue	\$20,172,566	\$17,457,252	\$21,474,876	\$20,442,006	\$1,032,871	5%
Salary and Benefits	\$14,947,217	\$11,848,622	\$12,296,422	\$13,319,665	\$1,023,242	8%
Services and Supplies	\$6,420,868	\$5,141,179	\$6,710,916	\$5,690,162	(\$1,020,754)	(18%)
Capital	\$39,128	\$8,795	\$0	\$0	\$0	-
Sub-total, Expenses	\$21,407,213	\$16,998,595	\$19,007,338	\$19,009,827	\$2,489	0%
Net Operating Results	(\$1,234,647)	\$458,656	\$2,467,539	\$1,432,179	\$1,035,360	72%

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

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

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

	FY19-20	FY20-21	FY21-22		Variance Favorable/(Unfav)	
	Actual	Actual	MID-YEAR	ORIGINAL	\$	%
Administration	\$2,330,721	\$2,209,588	\$1,790,555	\$2,094,324	\$303,769	15%
Marketing and Public Info	\$218,803	\$71,492	\$0	\$0	0	-
Technology and Communications	\$94,861	\$25,315	\$0	\$0	0	-
Customer and Business Services	\$307,731	\$149,831	\$159,514	\$192,435	32,921	17%
Concessions	\$13,494	\$0	\$12,008	\$5,721	(6,287)	(110%)
Administration	\$2,965,609	\$2,456,225	\$1,962,077	\$2,292,480	\$330,403	14%
<i>% of total</i>	<i>20%</i>	<i>21%</i>	<i>16%</i>	<i>17%</i>		
Camp Shelly	\$43,925	\$4,482	\$33,341	\$14,503	(\$18,838)	(130%)
Extended Student Svcs (ESS)	\$4,144,190	\$3,230,401	\$3,260,487	\$3,390,035	129,548	4%
Senior Svcs and Volunteers	\$167,677	\$116,943	\$146,328	\$168,870	22,541	13%
Preschool	\$327,410	\$50,598	\$148,531	\$159,761	11,231	7%
Open Space	\$944,022	\$904,156	\$968,287	\$1,049,511	81,224	8%
Community Outreach	\$171,210	\$671,778	\$659,552	\$726,798	67,246	9%
Believes Program	\$153,006	\$3,676	\$125,404	\$155,393	29,989	19%
Middle School Program	\$509,465	\$49,587	\$0	\$102,257	102,257	100%
Community Services	\$6,460,905	\$5,031,620	\$5,341,930	\$5,767,128	\$425,198	7%
<i>% of total</i>	<i>43%</i>	<i>42%</i>	<i>43%</i>	<i>43%</i>		
Recreation Classes	\$2,996	\$0	\$0	\$0	0	-
Adult Sports and Fitness	\$47,147	\$11,221	\$16,715	\$0	(16,715)	-
Facility Use & Rentals	\$205,585	\$42,256	\$155,892	\$117,302	(38,590)	(33%)
Youth Sports and Fitness	\$110,632	\$70,014	\$172,009	\$182,728	10,719	6%
Field and Gym Rentals	\$212,499	\$131,454	\$213,196	\$207,694	(5,502)	(3%)
Recreation Administration	\$514,747	\$651,991	\$652,632	\$698,086	45,454	7%
Building Operations	\$583,914	\$352,945	\$451,456	\$384,120	(67,336)	(18%)
Aquatics	\$541,834	\$194,368	\$485,260	\$457,697	(27,564)	(6%)
Recreation	\$2,219,354	\$1,454,248	\$2,147,159	\$2,047,627	(\$99,532)	(5%)
<i>% of total</i>	<i>15%</i>	<i>12%</i>	<i>17%</i>	<i>15%</i>		
Building Maintenance	945,645	896,043	895,199	1,083,412	188,214	17%
Park Operations	2,355,704	2,010,485	1,950,058	2,129,018	178,960	8%
Parks and Facilities Maintenance	\$3,301,349	\$2,906,528	\$2,845,257	\$3,212,431	\$367,174	11%
<i>% of total</i>	<i>22%</i>	<i>25%</i>	<i>23%</i>	<i>24%</i>		
TOTAL Salaries and Benefits Expense	\$14,947,217	\$11,848,622	\$12,296,422	\$13,319,665	\$1,023,242	8%

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

	FY19-20	FY20-21	FY21-22		Variance Favorable/(Unfav)	
	Actual	Actual	MID-YEAR	ORIGINAL	\$	%
Administration	\$1,299,863	\$1,449,572	\$2,070,216	\$1,110,648	(\$959,567)	(86%)
Marketing and Public Info	\$148,241	\$13,393	\$0	\$67,080	67,080	100%
Technology and Communications	\$410,910	\$445,567	\$538,534	\$511,242	(27,292)	(5%)
Customer and Business Services	\$140,661	\$98,895	\$140,782	\$146,200	5,418	4%
Capital Equipment (excl CIP)	\$39,128	\$8,795	\$0	\$0	0	-
Concessions	\$9,135	\$0	\$24,825	\$11,920	(12,905)	(108%)
Administration	\$2,047,938	\$2,016,222	\$2,774,356	\$1,847,090	(\$927,266)	(50%)
<i>% of total</i>	<i>32%</i>	<i>39%</i>	<i>41%</i>	<i>32%</i>		
Camp Shelly	\$19,411	\$7,947	\$10,974	15,400	4,426	29%
Extended Student Svcs (ESS)	\$323,798	\$167,627	\$177,477	170,696	(6,781)	(4%)
Senior Svcs and Volunteers	\$101,544	\$38,215	\$59,729	78,440	18,711	24%
Preschool	\$10,307	\$140	\$7,620	10,800	3,180	29%
Open Space	\$83,135	\$90,907	\$90,245	91,700	1,455	2%
Community Outreach	\$3,031	\$2,722	\$16,244	7,050	(9,194)	(130%)
Believes Program	\$0	\$0	\$0	0	0	-
Middle School Program	\$23,516	\$1,488	\$0	12,000	12,000	100%
Community Services	\$564,742	\$309,046	\$362,289	\$386,086	\$23,797	6%
<i>% of total</i>	<i>9%</i>	<i>6%</i>	<i>5%</i>	<i>7%</i>		
Recreation Classes	\$88,685	\$23,543	\$60,494	\$29,600	(30,894)	(104%)
Adult Sports and Fitness	\$46,543	\$845	\$23,286	\$41,200	17,914	43%
Facility Use & Rentals	\$70,959	\$1,711	\$17,466	\$18,100	634	4%
Youth Sports and Fitness	\$84,575	\$43,938	\$97,204	\$36,160	(61,044)	(169%)
Field and Gym Rentals	\$49,747	\$5,785	\$25,504	\$22,330	(3,174)	(14%)
Recreation Administration	\$3,159	\$24	\$1,292	\$8,255	6,963	84%
Building Operations	\$92,135	\$13,804	\$81,805	\$27,400	(54,405)	(199%)
Aquatics	\$103,536	\$39,945	\$69,355	\$64,494	(4,861)	(8%)
Recreation	\$539,339	\$129,596	\$376,406	\$247,539	(\$128,867)	(52%)
<i>% of total</i>	<i>8%</i>	<i>3%</i>	<i>6%</i>	<i>4%</i>		
Building Maintenance	\$665,429	\$502,651	\$594,916	673,395	78,479	12%
Park Operations	\$2,609,198	\$2,192,459	\$2,602,948	2,536,052	(66,896)	(3%)
Parks and Facilities Maintenance	\$3,274,627	\$2,695,111	\$3,197,864	\$3,209,447	\$11,583	0%
<i>% of total</i>	<i>51%</i>	<i>52%</i>	<i>48%</i>	<i>56%</i>		
TOTAL Services & Supplies Expense	\$6,426,647	\$5,149,974	\$6,710,916	\$5,690,162	(\$1,020,754)	(18%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Expenses by Type View: FY21-22 Mid-Year Budget

	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	MID-YEAR	ORIGINAL	\$	%
Salaries and Benefits						
Salaries - Full-time	\$7,074,272	\$6,077,388	\$6,455,965	\$6,519,991	\$64,026	1%
Salaries - Part-time Benefited	\$1,496,691	\$990,908	\$793,086	\$797,629	\$4,543	1%
Salaries - Part-time	\$1,749,256	\$629,067	\$1,715,785	\$1,732,024	\$16,239	1%
Stipends - Board	\$28,950	\$31,400	\$33,000	\$36,000	\$3,000	8%
Retirement	\$1,683,358	\$1,524,108	\$875,537	\$1,790,201	\$914,664	51%
Employee Group Insurance	\$1,898,746	\$1,584,006	\$1,605,607	\$1,582,995	(\$22,612)	(1%)
Workers' Compensation	\$399,917	\$251,742	\$328,139	\$322,256	(\$5,882)	(2%)
Unemployment	\$112,249	\$404,991	\$36,000	\$72,000	\$36,000	50%
Medicare/FICA Payroll Tax	\$503,779	\$355,012	\$453,303	\$466,568	\$13,265	3%
Total Salaries and Benefits	\$14,947,217	\$11,848,622	\$12,296,422	\$13,319,665	\$1,023,242	8%
<i>% of total</i>	<i>70%</i>	<i>70%</i>	<i>65%</i>	<i>70%</i>		
Services and Supplies						
Maintenance-Structures&Grounds	\$892,252	\$547,537	\$754,251	\$888,300	\$134,049	15%
Maintenance - Equipment	\$188,651	\$186,429	\$229,464	\$239,753	\$10,289	4%
Utilities - Water/Sewer	\$1,308,527	\$1,431,310	\$1,416,039	\$1,294,550	(\$121,489)	(9%)
Utilities - Gas/Electric/Other	\$370,599	\$314,273	\$333,671	\$325,550	(\$8,121)	(2%)
Communications	\$144,891	\$139,027	\$166,688	\$165,343	(\$1,346)	(1%)
Memberships & Subscriptions	\$33,774	\$27,188	\$33,891	\$26,564	(\$7,327)	(28%)
Travel	\$96,958	\$77,316	\$100,264	\$113,240	\$12,976	11%
Training & Conferences	\$13,463	\$3,366	\$31,786	\$18,335	(\$13,451)	(73%)
Publications & Legal Notices	\$3,179	\$2,106	\$2,027	\$2,400	\$373	16%
Legal	\$132,000	\$120,000	\$88,000	\$120,000	\$32,000	27%
Program Services/Supplies	\$125,077	\$249,102	\$60,937	\$76,820	\$15,883	21%
Professional Services	\$1,396,301	\$850,170	\$640,301	\$677,338	\$37,037	5%
Licensing	\$19,947	\$14,304	\$22,950	\$20,500	(\$2,450)	(12%)
Field Trips/Events	\$89,288	(\$965)	\$17,331	\$42,560	\$25,229	59%
Instructors & Sports Officials	\$230,262	\$99,723	\$195,189	\$114,860	(\$80,329)	(70%)
Insurance	\$403,470	\$546,180	\$548,064	\$616,240	\$68,176	11%
Rents/Leases - Equipment	\$105,333	\$108,136	\$112,838	\$110,812	(\$2,026)	(2%)
Rents/Leases-Structure&Grounds	\$205,033	\$174,616	\$180,613	\$200,564	\$19,951	10%
Rent & Lease - Vehicle	\$146,046	\$17,373	\$153,591	\$155,820	\$2,229	1%
Agricultural Supplies	\$33,479	\$34,733	\$113,597	\$117,000	\$3,403	3%
Uniforms/Safety Products	\$31,400	\$21,270	\$34,384	\$33,650	(\$734)	(2%)
Household Supplies	\$104,132	\$39,400	\$67,722	\$48,500	(\$19,222)	(40%)
Food	\$94,169	\$18,225	\$42,442	\$50,873	\$8,431	17%
Office Supplies	\$57,353	\$19,845	\$30,088	\$53,440	\$23,352	44%
Medical	\$12,253	\$7,722	\$15,577	\$10,350	(\$5,227)	(50%)
Tools & Instruments	\$21,227	\$15,319	\$23,295	\$29,100	\$5,805	20%
Non Capital Equipment	\$53,824	\$24,491	\$136,134	\$74,900	(\$61,234)	(82%)
Miscellaneous-Refunds Expense	\$135	\$6,708	(\$102)	\$0	\$102	-
POB Interest Expense	\$44,166	\$35,275	\$54,109	\$34,800	(\$19,309)	(55%)
Recreation Software Transaction Fees	\$30,330	\$11,000	\$27,378	\$28,000	\$622	2%
Pension Debt Service Interest	\$0	\$0	\$260,766	\$0	(\$260,766)	-
POB Debt Service Principal	\$0	\$0	\$660,000	\$0	(\$660,000)	-
P G & E debt service	\$0	\$0	\$157,631	\$0	(\$157,631)	-
SYC GROVE TRAIL RENOVATIONS (SIDEWA	\$10,573	\$0	\$0	\$0	\$0	-
IT EQUIPMENT	\$22,776	\$0	\$0	\$0	\$0	-
Total Services and Supplies	\$6,420,868	\$5,141,179	\$6,710,916	\$5,690,162	(\$1,020,754)	(18%)
Capital Equipment	16,352	8,795	0	0	0	-
Total Operating Expenses	\$21,384,436	\$16,998,595	\$19,007,338	\$19,009,827	\$2,489	0%

Preliminary Operating Budget – FY22-23

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

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

	FY19-20	FY20-21	FY21-22	FY22-23	Increase/(Decrease)	
	Actual	Actual	MID-YEAR BUDGET	PRELIM BUDGET	\$	%
Revenue						
Taxes	\$12,887,481	\$13,288,094	\$13,724,449	\$14,088,600	\$364,151	3%
CA Covid Relief	\$0	\$0	\$1,223,460	\$0	(\$1,223,460)	-
From Operations	7,285,085	4,169,158	6,526,967	7,245,267	\$718,300	11%
Total Revenue	\$20,172,566	\$17,457,252	\$21,474,876	\$21,333,867	(\$141,009)	(1%)
Salary and Benefits	\$14,947,217	\$11,848,622	\$12,296,422	\$13,610,432	1,314,010	11%
Services and Supplies	\$6,420,868	\$5,141,179	\$6,710,916	\$7,510,318	799,403	12%
Capital	\$39,128	\$8,795	\$0	\$0	0	-
Sub-total, Expenses	\$21,407,213	\$16,998,595	\$19,007,338	\$21,120,751	\$2,113,413	11%
Net Operating Results	(\$1,234,647)	\$458,656	\$2,467,539	\$213,117	(\$2,254,422)	(91%)

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

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

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

	FY19-20	FY20-21	FY21-22	FY22-23	Increase/(Decrease)	
	Actual	Actual	MID-YEAR BUDGET	PRELIM BUDGET	\$	%
Administration	\$2,330,721	\$2,209,588	\$1,790,555	\$1,928,784	\$138,229	8%
Marketing and Public Info	\$218,803	\$71,492	\$0	\$0	0	-
Technology and Communications	\$94,861	\$25,315	\$0	\$0	0	-
Customer and Business Services	\$307,731	\$149,831	\$159,514	\$187,292	27,778	17%
Concessions	\$13,494	\$0	\$12,008	\$48,769	36,760	306%
Administration	\$2,965,609	\$2,456,225	\$1,962,077	\$2,164,845	\$202,768	10%
<i>% of total</i>	<i>20%</i>	<i>21%</i>	<i>16%</i>	<i>16%</i>		
Camp Shelly	\$43,925	\$4,482	\$33,341	\$38,716	\$5,375	16%
Extended Student Svcs (ESS)	\$4,144,190	\$3,230,401	\$3,260,487	\$3,066,131	(194,356)	(6%)
Senior Svcs and Volunteers	\$167,677	\$116,943	\$146,328	\$184,666	38,338	26%
Preschool	\$327,410	\$50,598	\$148,531	\$246,399	97,868	66%
Open Space	\$944,022	\$904,156	\$968,287	\$1,155,577	187,290	19%
Community Outreach	\$171,210	\$671,778	\$659,552	\$720,223	60,671	9%
Believes Program	\$153,006	\$3,676	\$125,404	\$381,422	256,018	204%
Middle School Program	\$509,465	\$49,587	\$0	\$0	0	-
Community Services	\$6,460,905	\$5,031,620	\$5,341,930	\$5,793,133	\$451,204	8%
<i>% of total</i>	<i>43%</i>	<i>42%</i>	<i>43%</i>	<i>43%</i>		
Recreation Classes	\$2,996	\$0	\$0	\$0	0	-
Adult Sports and Fitness	\$47,147	\$11,221	\$16,715	\$14,892	(1,822)	(11%)
Facility Use & Rentals	\$205,585	\$42,256	\$155,892	\$283,181	127,289	82%
Youth Sports and Fitness	\$110,632	\$70,014	\$172,009	\$193,578	21,569	13%
Field and Gym Rentals	\$212,499	\$131,454	\$213,196	\$256,772	43,576	20%
Recreation Administration	\$514,747	\$651,991	\$652,632	\$551,354	(101,277)	(16%)
Building Operations	\$583,914	\$352,945	\$451,456	\$513,788	62,332	14%
Aquatics	\$541,834	\$194,368	\$485,260	\$845,381	360,120	74%
Recreation	\$2,219,354	\$1,454,248	\$2,147,159	\$2,658,945	\$511,787	24%
<i>% of total</i>	<i>15%</i>	<i>12%</i>	<i>17%</i>	<i>20%</i>		
Building Maintenance	945,645	896,043	895,199	937,838	42,640	5%
Park Operations	2,355,704	2,010,485	1,950,058	2,055,671	105,612	5%
Parks and Facilities Maintenance	\$3,301,349	\$2,906,528	\$2,845,257	\$2,993,509	\$148,252	5%
<i>% of total</i>	<i>22%</i>	<i>25%</i>	<i>23%</i>	<i>22%</i>		
TOTAL Salaries and Benefits Expense	\$14,947,217	\$11,848,622	\$12,296,422	\$13,610,432	\$1,314,010	11%

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

	FY19-20	FY20-21	FY21-22	FY22-23	Increase/(Decrease)	
	Actual	Actual	MID-YEAR BUDGET	PRELIM BUDGET	\$	%
Administration	\$1,299,863	\$1,449,572	\$2,070,216	\$2,271,288	\$201,073	10%
Marketing and Public Info	\$148,241	\$13,393	\$0	\$0	0	-
Technology and Communications	\$410,910	\$445,567	\$538,534	\$469,821	(68,713)	(13%)
Customer and Business Services	\$140,661	\$98,895	\$140,782	\$145,411	4,629	3%
Capital Equipment (excl CIP)	\$39,128	\$8,795	\$0	\$0	0	-
Concessions	\$9,135	\$0	\$24,825	\$47,969	23,144	93%
Administration	\$2,047,938	\$2,016,222	\$2,774,356	\$2,934,488	\$160,132	6%
<i>% of total</i>	<i>32%</i>	<i>39%</i>	<i>41%</i>	<i>39%</i>		
Camp Shelly	\$19,411	\$7,947	\$10,974	10,850	(124)	(1%)
Extended Student Svcs (ESS)	\$323,798	\$167,627	\$177,477	223,500	46,023	26%
Senior Svcs and Volunteers	\$101,544	\$38,215	\$59,729	58,732	(997)	(2%)
Preschool	\$10,307	\$140	\$7,620	9,000	1,380	18%
Open Space	\$83,135	\$90,907	\$90,245	91,575	1,330	1%
Community Outreach	\$3,031	\$2,722	\$16,244	43,988	27,744	171%
Believes Program	\$0	\$0	\$0	0	0	-
Middle School Program	\$23,516	\$1,488	\$0	0	0	-
Community Services	\$564,742	\$309,046	\$362,289	\$437,645	\$75,356	21%
<i>% of total</i>	<i>9%</i>	<i>6%</i>	<i>5%</i>	<i>6%</i>		
Recreation Classes	\$88,685	\$23,543	\$60,494	\$103,900	43,406	72%
Adult Sports and Fitness	\$46,543	\$845	\$23,286	\$23,700	414	2%
Facility Use & Rentals	\$70,959	\$1,711	\$17,466	\$15,600	(1,866)	(11%)
Youth Sports and Fitness	\$84,575	\$43,938	\$97,204	\$89,200	(8,004)	(8%)
Field and Gym Rentals	\$49,747	\$5,785	\$25,504	\$29,050	3,546	14%
Recreation Administration	\$3,159	\$24	\$1,292	\$0	(1,292)	(100%)
Building Operations	\$92,135	\$13,804	\$81,805	\$86,500	4,695	6%
Aquatics	\$103,536	\$39,945	\$69,355	\$58,500	(10,855)	(16%)
Recreation	\$539,339	\$129,596	\$376,406	\$406,450	\$30,044	8%
<i>% of total</i>	<i>8%</i>	<i>3%</i>	<i>6%</i>	<i>5%</i>		
Building Maintenance	\$665,429	\$502,651	\$594,916	702,205	107,289	18%
Park Operations	\$2,609,198	\$2,192,459	\$2,602,948	3,029,530	426,582	16%
Parks and Facilities Maintenance	\$3,274,627	\$2,695,111	\$3,197,864	\$3,731,735	\$533,871	17%
<i>% of total</i>	<i>51%</i>	<i>52%</i>	<i>48%</i>	<i>50%</i>		
TOTAL Services & Supplies Expense	\$6,426,647	\$5,149,974	\$6,710,916	\$7,510,318	\$799,403	12%

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

	FY19-20	FY20-21	FY21-22	FY22-23	Increase/(Decrease)	
	Actual	Actual	MID-YEAR BUDGET	PRELIM BUDGET	\$	%
Salaries and Benefits						
Salaries - Full-time	\$7,074,272	\$6,077,388	\$6,455,965	\$6,858,811	\$402,846	6%
Salaries - Part-time Benefited	\$1,496,691	\$990,908	\$793,086	\$1,013,424	\$220,338	28%
Salaries - Part-time	\$1,749,256	\$629,067	\$1,715,785	\$2,016,986	\$301,201	18%
Stipends - Board	\$28,950	\$31,400	\$33,000	\$36,000	\$3,000	9%
Retirement	\$1,683,358	\$1,524,108	\$875,537	\$837,655	(\$37,882)	(4%)
Employee Group Insurance	\$1,898,746	\$1,584,006	\$1,605,607	\$1,855,403	\$249,796	16%
Workers' Compensation	\$399,917	\$251,742	\$328,139	\$387,795	\$59,656	18%
Unemployment	\$112,249	\$404,991	\$36,000	\$72,000	\$36,000	100%
Medicare/FICA Payroll Tax	\$503,779	\$355,012	\$453,303	\$532,358	\$79,055	17%
Total Salaries and Benefits	\$14,947,217	\$11,848,622	\$12,296,422	\$13,610,432	\$1,314,010	11%
<i>% of total</i>	<i>70%</i>	<i>70%</i>	<i>65%</i>	<i>64%</i>		
Services and Supplies						
Maintenance-Structures&Grounds	\$892,252	\$547,537	\$754,251	\$1,148,088	\$393,837	52%
Maintenance - Equipment	\$188,651	\$186,429	\$229,464	\$228,065	(\$1,399)	(1%)
Utilities - Water/Sewer	\$1,308,527	\$1,431,310	\$1,416,039	\$1,484,950	\$68,911	5%
Utilities - Gas/Electric/Other	\$370,599	\$314,273	\$333,671	\$343,800	\$10,129	3%
Communications	\$144,891	\$139,027	\$166,688	\$156,112	(\$10,576)	(6%)
Memberships & Subscriptions	\$33,774	\$27,188	\$33,891	\$29,183	(\$4,708)	(14%)
Travel	\$96,958	\$77,316	\$100,264	\$111,640	\$11,376	11%
Training & Conferences	\$13,463	\$3,366	\$31,786	\$48,825	\$17,039	54%
Publications & Legal Notices	\$3,179	\$2,106	\$2,027	\$2,400	\$373	18%
Legal	\$132,000	\$120,000	\$88,000	\$96,000	\$8,000	9%
Program Services/Supplies	\$125,077	\$249,102	\$60,937	\$250,610	\$189,673	311%
Professional Services	\$1,396,301	\$850,170	\$640,301	\$697,594	\$57,293	9%
Licensing	\$19,947	\$14,304	\$22,950	\$16,650	(\$6,300)	(27%)
Field Trips/Events	\$89,288	(\$965)	\$17,331	\$30,320	\$12,989	75%
Instructors & Sports Officials	\$230,262	\$99,723	\$195,189	\$245,812	\$50,623	26%
Insurance	\$403,470	\$546,180	\$548,064	\$621,900	\$73,836	13%
Rents/Leases - Equipment	\$105,333	\$108,136	\$112,838	\$115,613	\$2,774	2%
Rents/Leases-Structure&Grounds	\$205,033	\$174,616	\$180,613	\$184,548	\$3,935	2%
Rent & Lease - Vehicle	\$146,046	\$17,373	\$153,591	\$155,820	\$2,229	1%
Agricultural Supplies	\$33,479	\$34,733	\$113,597	\$121,500	\$7,903	7%
Uniforms/Safety Products	\$31,400	\$21,270	\$34,384	\$37,110	\$2,726	8%
Household Supplies	\$104,132	\$39,400	\$67,722	\$76,440	\$8,718	13%
Food	\$94,169	\$18,225	\$42,442	\$99,480	\$57,038	134%
Office Supplies	\$57,353	\$19,845	\$30,088	\$35,440	\$5,352	18%
Medical	\$12,253	\$7,722	\$15,577	\$18,750	\$3,173	20%
Tools & Instruments	\$21,227	\$15,319	\$23,295	\$28,800	\$5,505	24%
Non Capital Equipment	\$53,824	\$24,491	\$136,134	\$79,200	(\$56,934)	(42%)
Miscellaneous-Refunds Expense	\$135	\$6,708	(\$102)	\$0	\$102	(100%)
POB Interest Expense	\$44,166	\$35,275	\$54,109	\$52,555	(\$1,554)	(3%)
Recreation Software Transaction Fees	\$30,330	\$11,000	\$27,378	\$28,500	\$1,122	4%
Pension Debt Service Interest	\$0	\$0	\$260,766	\$256,983	(\$3,783)	(1%)
POB Debt Service Principal	\$0	\$0	\$660,000	\$550,000	(\$110,000)	(17%)
P G & E debt service	\$0	\$0	\$157,631	\$157,631	\$0	0%
Total Services and Supplies	\$6,420,868	\$5,141,179	\$6,710,916	\$7,510,318	\$799,403	12%
Capital Equipment	16,352	8,795	0	0	0	-
Total Operating Expenses	\$21,384,436	\$16,998,595	\$19,007,338	\$21,120,751	\$2,113,413	11%

CIP Plan – FY21-22 and FY22-23

P16 CIP Project Financials - Project Spending View: FY21-22
and FY22-23

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

Actual Results through January 3, 2022 (schedule updated 2/16/22)

Project #	Project Name	Status	Project Funding	Total Project Budget	Total Spend to Date	Balance of Project Est	Total Project Forecast	Forecast Fav/(unfav) vs Budget	2nd Half FY21-22 Spend	FY22-23 Spend
Sub-total, General Fund				\$709,000	\$774,761	\$525,450	\$1,300,211	(\$591,211)	\$65,000	\$2,312,450
Sub-total, AB1600				\$3,576,000	\$1,153,750	\$2,697,128	\$3,850,878	(\$274,878)	\$1,193,128	\$410,000
Total Spend				\$4,285,000	\$1,928,511	\$3,222,578	\$5,151,089	(\$866,089)	\$1,258,128	\$2,722,450
tbd	Synthetic Turf - Robertson (2 fields)	Not Yet Begun	General Fund							\$1,600,000
tbd	Roof at Trevarno	Not Yet Begun	General Fund						\$40,000	
tbd	Senior Lobby at RLCC	Not Yet Begun	General Fund						\$25,000	\$0
tbd	ESS Buildings - remodel (3 buildings interior mostly - ADA)	Not Yet Begun	General Fund							\$100,000
tbd	Asphalt - scattered amongst parks (Spruiell is \$150k alone)	Not Yet Begun	General Fund (AB?)							\$150,000
tbd	Restroom at Sycamore Picnic Area (for picnics and programs)	Not Yet Begun	AB1600							\$350,000
tbd	HVAC at Trevarno/Little House	Not Yet Begun	General Fund							\$50,000
001	May Nissen Fence Replacement	Not Yet Begun	General Fund	\$80,000		\$80,000	\$80,000	\$0		
455	Shade Structures/Various Parks	Not Yet Begun	AB1600	\$564,000		\$564,000	\$564,000	\$0	\$60,000	\$60,000
727	May Nissen Bleacher Demolition	Not Yet Begun	General Fund	\$33,000		\$33,000	\$33,000	\$0		
tbd	Park Capacity Enhancements	Not Yet Begun	AB1600	\$1,000,000		\$1,000,000	\$1,000,000	\$0		
902	Joe Michell Building	In Progress	AB1600	\$1,500,000	1,013,654	\$271,632	\$1,285,286	\$214,714	\$271,632	
017	Trevarno Road Water/Sewer Assessment District	In Progress	(3) General Fund	\$0	\$477,919	\$77,000	\$554,919	(\$554,919)		\$77,000
730	Rodeo Stadium Infrastructure Improvements	In Progress	General Fund	\$340,000	4,550	\$335,450	\$340,000	\$0		\$335,450
723	Patterson Ranch Trail	In progress	(1) AB1600	\$117,000	72,505	\$44,495	\$117,000	\$0	\$44,495	
451	Bike Pump Track	In progress	AB1600	\$350,000	22,201	\$817,000	\$839,201	(\$489,201)	\$817,000	
109	May Nissen Pool Resurfacing	Complete	General Fund	\$200,000	207,350	\$0	\$207,350	(\$7,350)		
004	Resurface/restripe May Nissen Tennis Court	Complete	AB1600	\$45,000	45,391	\$0	\$45,391	(\$391)		
005	May Nissen Tennis Court Fence	Complete	(2) General Fund	\$36,000	62,090	\$0	\$62,090	(\$26,090)		
002	May Nissen Basketball Court Paint/Re-stripe	Complete	General Fund	\$20,000	22,852	\$0	\$22,852	(\$2,852)		
Totals				\$4,285,000	\$1,928,511	\$3,222,578	\$5,151,089	(\$866,089)	\$1,193,128	\$472,450

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

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

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



Thank You