

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results For the Month of October, 2024

	FY22-23	FY23-24	FY24-25		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$0	\$0	\$750	\$0	\$750	-
From Operations	506,979	543,848	624,793	619,475	5,318	1%
Total Revenue	\$506,979	\$543,848	\$625,543	\$619,475	\$6,068	1%
Salary and Benefits	1,376,863	1,027,618	1,126,345	1,136,480	10,135	1%
Services and Supplies	643,025	652,240	699,877	691,256	(8,620)	(1%)
Operating Capital	60,705	24,012	0	0	0	-
Sub-total, Expenses	\$2,080,594	\$1,703,869	\$1,826,222	\$1,827,737	\$1,515	0%
Net Operating Results	(\$1,573,615)	(\$1,160,021)	(\$1,200,679)	(\$1,208,262)	\$7,582	1%

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

	FY22-23	FY23-24	FY24-25		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$554,594	\$637,938	\$615,666	\$603,872	\$11,794	2%
From Operations	2,590,298	2,802,798	3,283,377	3,123,549	159,828	5%
Total Revenue	\$3,144,892	\$3,440,736	\$3,899,043	\$3,727,421	\$171,622	5%
Salary and Benefits	\$4,174,786	\$4,658,047	\$5,051,417	\$5,112,181	60,764	1%
Services and Supplies	\$2,729,286	\$3,052,054	\$3,434,420	\$3,171,733	(262,687)	(8%)
Operating Capital	\$87,575	\$69,850	\$0	\$68,000	68,000	100%
Sub-total, Expenses	\$6,991,647	\$7,779,950	\$8,485,837	\$8,351,913	(\$133,923)	(2%)
Net Operating Results	(\$3,846,755)	(\$4,339,214)	(\$4,586,794)	(\$4,624,492)	\$37,699	1%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Expenses by Type View by Unit: ACTUAL Results Year-to-Date October, 2024

	FY22-23	FY23-24	FY24-25		Variance	
	Actual	Actual	Actual	Budget	\$	%
Salaries and Benefits						
Salaries - Full-time	\$2,128,192	\$2,457,199	\$2,669,565	\$2,616,055	(\$53,510)	(2%)
Salaries - Part-time Benefited	\$328,269	\$315,357	\$238,453	\$310,801	\$72,349	23%
Salaries - Part-time	\$670,594	\$714,467	\$851,355	\$820,532	(\$30,823)	(4%)
Stipends - Board	\$10,300	\$10,700	\$9,000	\$12,000	\$3,000	25%
Retirement	\$212,233	\$224,036	\$216,486	\$236,235	\$19,749	8%
Employee Group Insurance	\$541,215	\$608,758	\$712,555	\$720,300	\$7,744	1%
Workers' Compensation	\$118,131	\$139,352	\$140,282	\$178,617	\$38,335	21%
Medicare/FICA Payroll Tax	\$165,853	\$188,179	\$213,720	\$217,640	\$3,920	2%
Total Salaries and Benefits	\$4,174,786	\$4,658,047	\$5,051,417	\$5,112,181	\$60,764	1%
<i>% of total</i>	<i>60%</i>	<i>60%</i>	<i>60%</i>	<i>61%</i>		
Services and Supplies						
Maintenance-Structures&Grounds	\$317,863	\$353,818	\$398,438	\$275,480	(\$122,958)	(45%)
Maintenance - Equipment	\$69,189	\$96,002	\$167,292	\$124,296	(\$42,996)	(35%)
Utilities - Water/Sewer	\$852,627	\$961,265	\$1,005,041	\$978,700	(\$26,341)	(3%)
Utilities - Gas/Electric/Other	\$177,460	\$184,194	\$177,520	\$243,474	\$65,954	27%
Communications	\$52,542	\$50,870	\$62,247	\$54,904	(\$7,343)	(13%)
Memberships & Subscriptions	\$16,027	\$9,008	\$11,417	\$14,268	\$2,851	20%
Travel	\$30,439	\$10,281	\$34,214	\$43,240	\$9,026	21%
Training & Conferences	\$11,285	\$13,242	\$20,107	\$12,360	(\$7,747)	(63%)
Publications & Legal Notices	\$1,493	\$1,795	\$636	\$0	(\$636)	-
Legal	\$32,000	\$39,410	\$77,208	\$48,000	(\$29,208)	(61%)
Program Services/Supplies	\$22,980	\$39,702	\$43,317	\$44,275	\$958	2%
Professional Services	\$232,793	\$348,954	\$271,931	\$276,798	\$4,867	2%
Licensing	\$3,404	\$1,280	\$3,234	\$2,000	(\$1,234)	(62%)
Field Trips/Events	\$26,285	\$32,989	\$24,556	\$33,000	\$8,444	26%
Instructors & Sports Officials	\$166,662	\$200,983	\$253,575	\$184,500	(\$69,075)	(37%)
Insurance	\$215,717	\$265,130	\$302,250	\$300,120	(\$2,130)	(1%)
Rents/Leases - Equipment	\$54,740	\$24,487	\$41,137	\$10,200	(\$30,937)	(303%)
Rents/Leases-Structure&Grounds	\$49,101	\$50,763	\$56,216	\$53,016	(\$3,200)	(6%)
Rent & Lease - Vehicle	\$50,454	\$50,454	\$134,258	\$121,159	(\$13,098)	(11%)
Agricultural Supplies	\$47,150	\$20,349	\$21,719	\$41,100	\$19,381	47%
Uniforms/Safety Products	\$6,670	\$11,691	\$20,281	\$17,000	(\$3,281)	(19%)
Household Supplies	\$25,633	\$23,400	\$28,220	\$27,150	(\$1,070)	(4%)
Food	\$25,519	\$30,063	\$31,104	\$33,635	\$2,531	8%
Office Supplies	\$12,782	\$11,211	\$9,758	\$9,855	\$97	1%
Medical	\$3,176	\$3,936	\$6,695	\$5,800	(\$895)	(15%)
Tools & Instruments	\$15,526	\$12,791	\$16,256	\$10,820	(\$5,436)	(50%)
Non Capital Equipment	\$38,360	\$32,503	\$40,958	\$36,800	(\$4,158)	(11%)
Miscellaneous-Refunds Expense	\$148	\$17	\$2	\$0	(\$2)	-
Finance Charges/Active CC Fees	\$21,396	\$22,877	\$26,573	\$22,365	(\$4,208)	(19%)
Recreation Software Transaction Fees	\$11,310	\$11,308	\$12,524	\$11,100	(\$1,424)	(13%)
Pension Debt Service Interest	\$86,014	\$84,738	\$83,192	\$83,774	\$581	1%
P G & E debt service	\$52,544	\$52,544	\$52,544	\$52,544	\$0	0%
Total Services and Supplies	\$2,729,286	\$3,052,054	\$3,434,420	\$3,171,733	(\$262,687)	(8%)
Operating Capital	87,575	69,850	0	68,000	68,000	100%
Total Operating Expenses	\$6,991,647	\$7,779,950	\$8,485,837	\$8,351,913	(\$133,923)	(2%)