

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results For the Month of Aug, 2026

	FY24-25	FY25-26	FY26-27		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$18,529	\$0	\$0	\$0	\$0	-
From Operations	888,066	934,814	954,300	1,026,898	(72,598)	(7%)
Total Revenue	\$906,595	\$934,814	\$954,300	\$1,026,898	(72,598)	(7%)
Salary and Benefits	1,814,124	1,872,546	1,995,641	1,974,187	(21,454)	(1%)
Services and Supplies	981,178	837,423	822,782	889,273	66,491	7%
Operating Capital	0	135,703	0	0	0	-
Sub-total, Expenses	\$2,795,302	\$2,845,671	\$2,818,423	\$2,863,460	\$45,037	2%
Net Operating Results	(1,888,707)	(1,910,856)	(1,864,124)	(1,836,562)	(27,561)	(2%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results Year-to-Date Aug, 2026

	FY24-25	FY25-26	FY26-27		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$18,529	\$0	\$0	\$0	\$0	-
From Operations	2,016,670	1,995,229	2,061,893	2,163,104	(101,211)	(5%)
Total Revenue	\$2,035,199	\$1,995,229	\$2,061,893	\$2,163,104	(101,211)	(5%)
Salary and Benefits	\$2,803,973	\$2,840,193	\$2,948,977	\$2,999,356	50,380	2%
Services and Supplies	\$1,954,138	\$1,796,919	\$1,767,993	\$1,892,276	124,284	7%
Operating Capital	\$0	\$147,587	\$56,834	\$0	(56,834)	-
Sub-total, Expenses	\$4,758,111	\$4,784,698	\$4,773,803	\$4,891,633	\$117,829	2%
Net Operating Results	(\$2,722,912)	(\$2,789,470)	(\$2,711,911)	(\$2,728,529)	\$16,618	1%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Expenses by Type View by Unit: ACTUAL Results Year-to-Date Aug, 2026

	FY24-25	FY25-26	FY26-27		Variance	
	Actual	Actual	Actual	Budget	\$	%
Salaries and Benefits						
Full Time Salaries	\$1,402,547	\$1,436,935	\$1,542,838	\$1,469,920	(\$72,917)	(5%)
Part Time Benefited Wages	\$127,432	\$128,386	\$99,971	\$120,118	\$20,147	17%
Casual Wages	\$572,219	\$555,045	\$604,584	\$656,647	\$52,063	8%
Board of Directors Stipends	\$4,900	\$5,000	\$5,200	\$6,000	\$800	13%
Retirement	\$116,149	\$116,813	\$117,354	\$130,275	\$12,921	10%
Employee Group Insurance	\$379,530	\$394,087	\$351,680	\$397,948	\$46,268	12%
Workers Compensation	\$79,936	\$80,366	\$92,137	\$79,775	(\$12,361)	(15%)
Medicare/FICA	\$121,259	\$123,560	\$135,213	\$138,672	\$3,459	2%
Total Salaries and Benefits	\$2,803,973	\$2,840,193	\$2,948,977	\$2,999,356	\$50,380	2%
<i>% of total</i>	<i>59%</i>	<i>59%</i>	<i>62%</i>	<i>61%</i>		
Services and Supplies						
Agricultural	\$6,903	\$8,461	\$9,847	\$10,860	\$1,013	9%
Uniforms	\$7,581	\$3,848	\$4,308	\$6,500	\$2,192	34%
Household Supplies	\$19,637	\$15,257	\$11,934	\$16,225	\$4,291	26%
Food	\$18,712	\$18,929	\$16,963	\$24,120	\$7,157	30%
Office Supplies	\$5,005	\$4,324	\$5,752	\$4,960	(\$792)	(16%)
Medical Expense	\$4,019	\$1,410	\$1,272	\$5,430	\$4,158	77%
Tools & Instruments	\$9,167	\$8,641	\$7,403	\$3,840	(\$3,563)	(93%)
Non-Capital Equipment	\$29,547	\$7,515	\$10,903	\$43,000	\$32,097	75%
Maint. - Structures/Grounds	\$260,837	\$206,115	\$167,186	\$112,040	(\$55,146)	(49%)
Maintenance of Equipment	\$93,714	\$80,033	\$52,726	\$79,947	\$27,221	34%
Utilities - Water/Sewer	\$577,526	\$595,303	\$585,231	\$615,804	\$30,573	5%
Utilities - Gas/Electric/Other	\$90,816	\$82,899	\$84,629	\$88,717	\$4,088	5%
Communications	\$32,136	\$32,146	\$32,510	\$30,886	(\$1,624)	(5%)
Memberships	\$9,216	\$5,619	\$8,968	\$6,390	(\$2,578)	(40%)
Transportation & Travel	\$3,406	\$5,298	\$3,007	\$5,920	\$2,913	49%
Training & Conferences	\$12,464	\$4,028	\$5,231	\$6,200	\$969	16%
Publications & Legal Notices	\$337	\$250	\$0	\$100	\$100	100%
Legal Services	\$48,443	\$13,975	\$56,435	\$40,000	(\$16,435)	(41%)
Program Services/Supplies	\$25,217	\$20,452	\$19,143	\$30,670	\$11,527	38%
Professional Services	\$125,423	\$112,869	\$157,461	\$197,939	\$40,478	20%
Licensing	\$2,430	\$625	\$2,117	\$700	(\$1,417)	(202%)
Field Trips & Events	\$19,382	\$25,134	\$17,011	\$22,520	\$5,509	24%
Instructors & Sports Officials	\$194,594	\$184,371	\$167,242	\$182,360	\$15,118	8%
Insurance	\$150,340	\$149,224	\$156,789	\$172,810	\$16,021	9%
Rent & Lease - Equipment	\$19,246	\$18,768	\$22,058	\$22,736	\$678	3%
Rent & Lease - Structures	\$28,108	\$31,715	\$31,400	\$31,400	\$0	0%
Rent & Lease - Vehicle	\$67,219	\$65,602	\$35,961	\$38,660	\$2,699	7%
Miscellaneous Expense	\$252	\$135	\$0	\$0	\$0	-
Credit Card Fees and Finance Charges	\$17,751	\$19,505	\$20,402	\$18,260	(\$2,142)	(12%)
Recreation Software Transaction Fees	\$7,135	\$7,572	\$8,510	\$7,600	(\$910)	(12%)
Pension Debt Service Interest	\$41,306	\$40,622	\$39,324	\$39,410	\$86	0%
P G & E debt service	\$26,272	\$26,272	\$26,272	\$26,272	\$0	0%
Total Services and Supplies	\$1,954,138	\$1,796,919	\$1,767,993	\$1,892,276	\$124,284	7%
Operating Capital	0	147,587	56,834	0	(56,834)	-
Total Operating Expenses	\$4,758,111	\$4,784,698	\$4,773,803	\$4,891,633	\$117,829	2%

SUPPLEMENTAL ITEM 5
October 5, 2026

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