

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

	<b>FY23-24</b>	<b>FY24-25</b>	<b>FY25-26</b>		<b>Variance:</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b>Revenue</b>						
Taxes	\$348,251	\$368,930	\$332,053	\$344,223	(\$12,170)	(4%)
From Operations	608,477	698,773	590,693	617,095	(26,402)	(4%)
<b>Total Revenue</b>	<b>\$956,728</b>	<b>\$1,067,703</b>	<b>\$922,746</b>	<b>\$961,318</b>	<b>(\$38,572)</b>	<b>(4%)</b>
<b>Salary and Benefits</b>	<b>1,041,698</b>	<b>1,209,524</b>	<b>1,241,489</b>	<b>1,324,807</b>	<b>83,318</b>	<b>6%</b>
<b>Services and Supplies</b>	<b>704,023</b>	<b>1,133,908</b>	<b>702,233</b>	<b>727,248</b>	<b>25,015</b>	<b>3%</b>
<b>Operating Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Sub-total, Expenses</b>	<b>\$1,745,720</b>	<b>\$2,343,432</b>	<b>\$1,943,723</b>	<b>\$2,052,055</b>	<b>\$108,333</b>	<b>5%</b>
<b>Net Operating Results</b>	<b>(\$788,993)</b>	<b>(\$1,275,729)</b>	<b>(\$1,020,977)</b>	<b>(\$1,090,737)</b>	<b>\$69,760</b>	<b>6%</b>

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

	FY23-24	FY24-25	FY25-26		Variance:	
	Actual	Actual	Actual	Budget	\$	%
<b>Revenue</b>						
Taxes	\$14,850,001	\$15,330,839	\$15,764,241	\$15,768,899	<b>(\$4,658)</b>	<b>(0%)</b>
From Operations	7,505,032	8,065,350	8,738,488	8,432,364	306,124	4%
<b>Total Revenue</b>	<b>\$22,355,033</b>	<b>\$23,396,189</b>	<b>\$24,502,729</b>	<b>\$24,201,263</b>	<b>\$301,466</b>	<b>1%</b>
<b>Salary and Benefits</b>	\$12,426,942	\$13,705,902	\$14,224,569	\$14,563,386	<b>338,817</b>	2%
<b>Services and Supplies</b>	\$7,711,837	\$8,764,459	\$8,163,880	\$8,436,170	<b>272,291</b>	3%
<b>Operating Capital</b>	\$548,336	\$86,200	\$193,357	\$202,872	<b>9,515</b>	5%
<b>Sub-total, Expenses</b>	<b>\$20,687,115</b>	<b>\$22,556,560</b>	<b>\$22,581,806</b>	<b>\$23,202,428</b>	<b>\$620,622</b>	<b>3%</b>
<b>Net Operating Results</b>	<b>\$1,667,918</b>	<b>\$839,629</b>	<b>\$1,920,923</b>	<b>\$998,835</b>	<b>\$922,089</b>	<b>92%</b>

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

	FY23-24	FY24-25	FY25-26		Variance	
	Actual	Actual	Actual	Budget	\$	%
<b>Salaries and Benefits</b>						
Full Time Salaries	\$6,785,486	\$7,522,980	\$7,961,366	\$7,977,439	\$16,073	0%
Part Time Benefited Wages	\$852,346	\$707,457	\$639,031	\$664,264	\$25,233	4%
Casual Wages	\$1,596,298	\$1,848,574	\$1,949,706	\$2,125,629	\$175,923	8%
Board of Directors Stipends	\$25,400	\$26,000	\$22,300	\$27,800	\$5,500	20%
Retirement	\$603,509	\$594,658	\$636,408	\$665,679	\$29,271	4%
Employee Group Insurance	\$1,749,519	\$2,073,462	\$2,032,768	\$2,067,713	\$34,945	2%
Workers Compensation	\$365,377	\$366,256	\$379,600	\$412,579	\$32,979	8%
Unemployment Claims	(\$50,000)	\$0	\$0	\$0	\$0	-
Medicare/FICA	\$499,008	\$566,514	\$603,389	\$622,282	\$18,892	3%
<b>Total Salaries and Benefits</b>	<b>\$12,426,942</b>	<b>\$13,705,902</b>	<b>\$14,224,569</b>	<b>\$14,563,386</b>	<b>\$338,817</b>	<b>2%</b>
<i>% of total</i>	<i>60%</i>	<i>61%</i>	<i>63%</i>	<i>63%</i>		
<b>Services and Supplies</b>						
Agricultural	\$66,853	\$125,484	\$93,327	\$122,023	\$28,696	24%
Uniforms	\$33,855	\$39,330	\$34,017	\$42,357	\$8,339	20%
Household Supplies	\$62,800	\$75,756	\$72,588	\$75,444	\$2,856	4%
Food	\$77,609	\$91,579	\$93,766	\$101,270	\$7,504	7%
Office Supplies	\$26,022	\$27,235	\$24,384	\$28,510	\$4,126	14%
Medical Expense	\$15,393	\$15,322	\$6,118	\$11,828	\$5,710	48%
Tools & Instruments	\$46,701	\$46,203	\$33,862	\$34,502	\$641	2%
Non-Capital Equipment	\$60,755	\$62,064	\$51,213	\$62,711	\$11,499	18%
Maint. - Structures/Grounds	\$896,009	\$1,068,539	\$808,821	\$797,539	(\$11,282)	(1%)
Maintenance of Equipment	\$253,669	\$330,517	\$259,297	\$305,856	\$46,559	15%
Utilities - Water/Sewer	\$1,423,285	\$1,617,654	\$1,525,138	\$1,677,871	\$152,733	9%
Utilities -Gas/Electric/Other	\$524,185	\$535,153	\$506,058	\$576,438	\$70,380	12%
Communications	\$150,246	\$172,317	\$175,316	\$171,095	(\$4,221)	(2%)
Memberships	\$32,981	\$33,281	\$37,670	\$54,832	\$17,162	31%
Transportation & Travel	\$103,119	\$101,973	\$104,323	\$118,894	\$14,571	12%
Training & Conferences	\$27,153	\$54,677	\$21,786	\$29,046	\$7,260	25%
Publications & Legal Notices	\$4,824	\$2,189	\$4,648	\$10,823	\$6,175	57%
Legal Services	\$154,010	\$196,702	\$164,021	\$135,507	(\$28,515)	(21%)
Program Services/Supplies	\$127,785	\$413,036	\$170,979	\$133,024	(\$37,955)	(29%)
Professional Services	\$882,256	\$733,464	\$848,003	\$862,694	\$14,691	2%
Licensing	\$19,702	\$29,469	\$26,027	\$38,848	\$12,821	33%
Field Trips & Events	\$66,699	\$56,374	\$68,916	\$59,330	(\$9,586)	(16%)
Instructors & Sports Officials	\$391,130	\$411,642	\$454,701	\$409,993	(\$44,708)	(11%)
Insurance	\$723,891	\$825,498	\$819,626	\$824,232	\$4,606	1%
Rent & Lease - Equipment	\$67,633	\$97,189	\$83,314	\$87,040	\$3,725	4%
Rent & Lease - Structures	\$149,375	\$166,959	\$170,355	\$177,850	\$7,495	4%
Rent & Lease - Vehicle	\$277,918	\$355,075	\$265,116	\$271,055	\$5,939	2%
Miscellaneous Expense	\$334	\$2,910	\$1,402	\$1,449	\$47	3%
Credit Card Fees and Finance Charges	\$85,749	\$101,026	\$109,109	\$90,539	(\$18,569)	(21%)
Recreation Software Transaction Fees	\$31,971	\$38,444	\$44,773	\$37,282	(\$7,491)	(20%)
Pension Debt Service Interest	\$233,432	\$227,903	\$220,711	\$221,793	\$1,082	0%
POB Debt Service Principal	\$550,000	\$565,000	\$720,000	\$720,000	\$0	0%
P G & E debt service	\$144,495	\$144,495	\$144,495	\$144,496	\$0	0%
<b>Total Services and Supplies</b>	<b>\$7,711,837</b>	<b>\$8,764,459</b>	<b>\$8,163,880</b>	<b>\$8,436,170</b>	<b>\$272,291</b>	<b>3%</b>
<b>Operating Capital</b>	<b>548,336</b>	<b>86,200</b>	<b>193,357</b>	<b>202,872</b>	<b>9,515</b>	<b>5%</b>
<b>Total Operating Expenses</b>	<b>\$20,687,115</b>	<b>\$22,556,560</b>	<b>\$22,581,806</b>	<b>\$23,202,428</b>	<b>\$620,622</b>	<b>3%</b>

THIS PAGE LEFT INTENTIONALLY BLANK