

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Summary View: Preliminary Results for FY23-24

	FY21-22	FY22-23	FY23-24		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$15,079,380	\$15,053,652	\$15,679,500	\$15,492,488	\$187,012	1%
From Operations	6,645,867	7,918,709	8,570,058	8,424,375	145,683	2%
Total Revenue	\$21,725,247	\$22,972,362	\$24,249,558	\$23,916,864	\$332,695	1%
Salary and Benefits	\$11,859,789	\$12,810,611	\$13,975,702	\$14,003,624	27,922	0%
Services and Supplies	\$7,047,121	\$8,225,880	\$8,601,378	\$8,737,974	136,596	2%
Operating Capital	\$20,328	\$356,868	\$548,336	\$130,533	(417,803)	(320%)
Sub-total, Expenses	\$18,927,238	\$21,393,360	\$23,125,417	\$22,872,131	(\$253,286)	(1%)
Net Operating Results	\$2,798,009	\$1,579,002	\$1,124,141	\$1,044,732	\$79,409	8%

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LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Expenses by Type: Preliminary Results for FY23-24

	FY21-22	FY22-23	FY23-24		Variance	
	Actual	Actual	Actual	Budget	\$	%
Salaries and Benefits						
Salaries - Full-time	\$6,365,325	\$6,731,971	\$7,552,640	\$7,402,007	(\$150,633)	(2%)
Salaries - Part-time Benefited	\$750,565	\$1,044,056	\$938,840	\$917,402	(\$21,437)	(2%)
Salaries - Part-time	\$1,536,199	\$1,765,212	\$1,923,709	\$2,013,997	\$90,288	4%
Stipends - Board	\$30,400	\$30,500	\$28,100	\$36,000	\$7,900	22%
Retirement	\$844,697	\$638,799	\$667,536	\$721,319	\$53,782	7%
Employee Group Insurance	\$1,577,179	\$1,782,708	\$1,955,698	\$1,917,368	(\$38,330)	(2%)
Workers' Compensation	\$321,374	\$323,010	\$392,595	\$429,473	\$36,878	9%
Unemployment	\$0	\$0	(\$50,000)	\$0	\$50,000	-
Medicare/FICA Payroll Tax	\$434,049	\$494,356	\$566,585	\$566,058	(\$526)	(0%)
Total Salaries and Benefits	\$11,859,789	\$12,810,611	\$13,975,702	\$14,003,624	\$27,922	0%
<i>% of total</i>	<i>63%</i>	<i>60%</i>	<i>60%</i>	<i>61%</i>		
Services and Supplies						
Maintenance-Structures&Grounds	\$747,927	\$967,067	\$982,642	\$1,009,545	\$26,903	3%
Maintenance - Equipment	\$184,492	\$247,084	\$271,784	\$286,771	\$14,987	5%
Utilities - Water/Sewer	\$1,663,320	\$1,534,604	\$1,640,078	\$1,831,820	\$191,741	10%
Utilities - Gas/Electric/Other	\$483,946	\$584,232	\$582,392	\$673,028	\$90,636	13%
Communications	\$153,634	\$164,980	\$161,651	\$167,261	\$5,610	3%
Memberships & Subscriptions	\$29,293	\$28,209	\$33,252	\$40,502	\$7,250	18%
Travel	\$108,625	\$128,277	\$137,387	\$148,547	\$11,159	8%
Training & Conferences	\$13,261	\$36,765	\$35,200	\$49,997	\$14,797	30%
Publications & Legal Notices	\$3,446	\$2,314	\$4,902	\$11,520	\$6,618	57%
Legal	\$61,000	\$102,987	\$167,364	\$120,000	(\$47,364)	(39%)
Program Services/Supplies	\$64,496	\$302,917	\$146,784	\$126,789	(\$19,995)	(16%)
Professional Services	\$650,132	\$1,012,397	\$988,331	\$1,023,772	\$35,442	3%
Licensing	\$20,313	\$21,751	\$20,386	\$21,069	\$683	3%
Field Trips/Events	\$24,957	\$76,385	\$74,194	\$61,251	(\$12,943)	(21%)
Instructors & Sports Officials	\$259,785	\$374,389	\$469,422	\$370,672	(\$98,750)	(27%)
Insurance	\$549,317	\$643,669	\$790,728	\$744,323	(\$46,406)	(6%)
Rents/Leases - Equipment	\$108,414	\$100,584	\$75,574	\$63,460	(\$12,113)	(19%)
Rents/Leases-Structure&Grounds	\$171,659	\$196,543	\$171,863	\$174,468	\$2,605	1%
Rent & Lease - Vehicle	\$151,364	\$151,377	\$311,634	\$296,248	(\$15,386)	(5%)
Agricultural Supplies	\$77,449	\$94,753	\$71,300	\$90,034	\$18,734	21%
Uniforms/Safety Products	\$29,281	\$41,707	\$40,960	\$45,080	\$4,120	9%
Household Supplies	\$68,612	\$79,593	\$71,541	\$76,941	\$5,400	7%
Food	\$47,390	\$69,380	\$88,599	\$77,914	(\$10,685)	(14%)
Office Supplies	\$23,237	\$35,117	\$29,857	\$33,127	\$3,270	10%
Medical	\$12,562	\$13,361	\$19,042	\$18,517	(\$524)	(3%)
Tools & Instruments	\$22,457	\$51,691	\$52,698	\$39,151	(\$13,547)	(35%)
Non Capital Equipment	\$136,609	\$100,110	\$70,978	\$63,933	(\$7,045)	(11%)
Miscellaneous-Refunds Expense	(\$148)	\$605	\$334	\$0	(\$334)	-
Finance Charges/Active CC Fees	\$71,150	\$78,919	\$93,276	\$81,721	(\$11,555)	(14%)
Recreation Software Transaction Fees	\$30,563	\$32,862	\$35,799	\$33,928	(\$1,870)	(6%)
Pension Debt Service Interest	\$260,948	\$257,195	\$253,794	\$248,955	(\$4,839)	(2%)
POB Debt Service Principal	\$660,000	\$536,429	\$550,000	\$550,000	\$0	0%
P G & E debt service	\$157,631	\$157,631	\$157,631	\$157,631	\$0	0%
Total Services and Supplies	\$7,047,121	\$8,225,880	\$8,601,378	\$8,737,974	\$136,596	2%
Operating Capital	20,328	356,868	548,336	130,533	(417,803)	(320%)
Total Operating Expenses	\$18,927,238	\$21,393,360	\$23,125,417	\$22,872,131	(\$253,286)	(1%)