

- Director Pierpont shared that earlier today he went to the LARPD website for a copy of the agenda for today's meeting and was unable to find it. The search bar on our website brought back an unsorted list that was difficult to navigate. He requested that staff review the LARPD website and make changes as necessary to make information for Committee meetings easier to get to.

➤ **Action:** Staff were asked to investigate this issue for resolution.

- BSM Schneider shared that the City of Livermore (COL) shared their feedback on the Master Property Agreement. Revised pricing for water was the only material item that was questioned by the City; what we hope to confirm is that we pay what the City pays for water that is used on their properties that we maintain and where water is provided by the City. We will meet with City staff on 9/29 to move to complete a draft that will be reviewed with GM Fuzie and then the City Manager. We continue to wait for the City's reply to our redlined Sunken Gardens lease. Re: the Pump Track project, the CEQA exemption has been submitted; next steps will be for the Board to approve the signing of the construction contract with Spohn Ranch and for O'Dell Engineering to complete construction design work.

10. Adjournment: The meeting was adjourned by Chair Boswell at 2:05 p.m.

/ph



Livermore Area Recreation and Park District

9/19/22 Finance Committee

Financials – August, 2022

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Summary View: ACTUAL Results Year-to-Date August 2022

	FY20-21		FY21-22		FY22-23		Variance:	
	Actual	Actual	Actual	Budget		\$	%	
Revenue								
Taxes	\$51,872	\$26,868	\$64,159	\$14,100	\$50,059	355%		
From Operations	536,719	1,138,258	1,545,958	1,262,141	283,817	22%		
Total Revenue	\$588,591	\$1,165,125	\$1,610,117	\$1,276,241	\$333,876	26%		
Salary and Benefits	\$1,876,043	\$1,852,781	\$1,871,696	\$2,061,202	189,506	9%		
Services and Supplies	\$836,020	\$1,249,547	\$1,371,813	\$1,568,613	196,800	13%		
Capital	\$8,795	\$0	\$26,870	\$0	(26,870)	-		
Sub-total, Expenses	\$2,720,858	\$3,102,329	\$3,270,379	\$3,629,815	\$359,436	10%		
Net Operating Results	(\$2,132,267)	(\$1,937,203)	(\$1,660,262)	(\$2,353,574)	\$693,312	29%		

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results For the Month of August 2022

	FY20-21		FY21-22		FY22-23		Variance:	
	Actual	Actual	Actual	Budget	\$	%		
Revenue								
Taxes	\$51,872	\$24,827	\$64,159	\$14,100	\$50,059	355%		
From Operations	257,762	528,845	765,224	614,347	150,877	25%		
Total Revenue	\$309,634	\$553,672	\$829,384	\$628,447	\$200,937	32%		
Salary and Benefits	990,935	1,007,627	1,028,550	1,118,441	89,891	8%		
Services and Supplies	368,779	658,427	647,501	714,092	66,591	9%		
Capital	0	0	16,311	0	(16,311)	-		
Sub-total, Expenses	\$1,359,713	\$1,666,054	\$1,692,362	\$1,832,533	\$140,171	8%		
Net Operating Results	(\$1,050,079)	(\$1,112,382)	(\$862,979)	(\$1,204,086)	\$341,107	28%		

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
 Revenue View: ACTUAL Results Year-to-Date August 2022

	FY20-21		FY21-22		FY22-23		Variance	
	Actual	Actual	Actual	Budget	\$	%	\$	%
Tax Revenue								
Property Taxes	\$49,147	\$31,264	\$63,303	\$14,100	\$49,203	349%		
Parcel Taxes	\$2,725	(\$4,396)	\$856	\$0	856	-		
Other Taxes	\$0	\$0	\$0	\$0	0	-		
Total Tax Revenues	\$51,872	\$26,868	\$64,159	\$14,100	\$50,059	355%		
<i>% of total</i>	9%	2%	4%	1%				
Earned Income								
Marketing and Public Info	\$810	\$0	\$0	\$0	0	-		
Business Services	\$660	\$1,976	\$3,756	\$1,600	2,156	135%		
Concessions	\$0	\$0	\$13,855	\$27,777	(13,922)	(50%)		
Business Services	\$1,470	\$1,976	\$17,611	\$29,377	(\$11,766)	(40%)		
<i>% of total</i>	0%	0%	1%	2%				
Camp Shelly	\$0	\$55,572	\$65,413	\$48,628	\$16,785	35%		
Extended Student Svcs (ESS)	\$320,514	\$367,682	\$451,044	\$414,660	36,384	9%		
Senior Svcs and Volunteers	\$11,352	\$15,963	\$29,790	\$18,760	11,030	59%		
Preschool	\$0	\$17,134	\$33,000	\$30,700	2,300	7%		
Open Space	\$60,128	\$120,518	\$150,953	\$109,300	41,653	38%		
Believes Program	\$0	\$0	\$0	\$0	0	-		
Middle School Program	\$0	\$0	\$0	\$0	0	-		
Community Services	\$391,994	\$576,869	\$730,201	\$622,048	\$108,153	17%		
<i>% of total</i>	67%	50%	45%	49%				
Recreation Classes	\$1,510	\$56,800	\$148,938	\$95,000	53,938	57%		
Adult Sports and Fitness	\$105	\$20,172	\$21,600	\$21,750	(150)	(1%)		
Facility Use & Rentals	\$2,971	\$63,451	\$67,500	\$62,892	4,608	7%		
Youth Sports and Fitness	\$21,914	\$150,090	\$267,184	\$154,900	112,284	72%		
Field and Gym Rentals	\$25,885	\$66,897	\$80,408	\$45,450	34,958	77%		
Aquatics	\$30,146	\$143,027	\$176,612	\$202,100	(25,489)	(13%)		
Recreation	\$82,530	\$500,437	\$762,241	\$582,092	\$180,149	31%		
<i>% of total</i>	14%	43%	47%	46%				
Park Operations	\$60,725	\$58,975	\$35,905	\$28,624	\$7,281	25%		
<i>% of total</i>	10%	5%	2%	2%				
Total Earned Income	\$536,719	\$1,138,258	\$1,545,958	\$1,262,141	\$283,817	22%		
<i>% of total</i>	91%	98%	96%	99%				
Total General Fund Revenue	\$588,591	\$1,165,125	\$1,610,117	\$1,276,241	\$333,876	26%		

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPDP)

Salaries and Benefits View by Unit: ACTUAL Results Year-to-Date August 2022

	FY20-21		FY21-22		FY22-23		Variance	
	Actual	Actual	Actual	Budget	\$	%	\$	%
Administration	\$377,017	\$253,435	\$235,732	\$263,744	\$28,012	11%		
Marketing and Public Info	\$35,023	\$0	\$0	\$0	0	-		
Technology and Communications	\$14,950	\$0	\$0	\$0	0	-		
Customer and Business Services	\$29,446	\$19,873	\$46,131	\$40,429	(5,702)	(14%)		
Concessions	\$0	\$0	\$8,062	\$10,061	1,999	20%		
Administration	\$456,437	\$273,308	\$289,925	\$314,234	\$24,309	8%		
<i>% of total</i>	<i>24%</i>	<i>15%</i>	<i>15%</i>	<i>15%</i>				
Camp Shelly	\$0	\$12,766	\$3,320	\$17,207	\$13,887	81%		
Extended Student Svcs (ESS)	\$433,728	\$495,707	\$459,527	\$494,332	34,805	7%		
Senior Svcs and Volunteers	\$18,414	\$18,485	\$18,268	\$23,385	5,117	22%		
Preschool	\$6,901	\$4,549	\$8,126	\$21,393	13,267	62%		
Open Space	\$151,302	\$166,396	\$193,523	\$185,757	(7,766)	(4%)		
Community Outreach	\$86,581	\$100,772	\$95,784	\$105,587	9,803	9%		
Believes Program	\$3,676	\$0	\$1,952	\$0	(1,952)	-		
Middle School Program	\$11,976	\$0	\$0	\$0	0	-		
Community Services	\$712,579	\$798,674	\$780,500	\$847,661	\$67,161	8%		
<i>% of total</i>	<i>38%</i>	<i>43%</i>	<i>42%</i>	<i>41%</i>				
Recreation Classes	\$0	\$0	\$0	\$0	0	-		
Adult Sports and Fitness	\$5,962	(\$948)	\$558	\$272	(286)	(105%)		
Facility Use & Rentals	\$22,314	\$0	\$26,929	\$37,430	10,501	28%		
Youth Sports and Fitness	\$14,114	\$39,563	\$52,057	\$46,468	(5,589)	(12%)		
Field and Gym Rentals	\$24,232	\$30,045	\$32,170	\$37,857	5,687	15%		
Recreation Administration	\$92,810	\$93,773	\$39,897	\$42,264	2,367	6%		
Building Operations	\$67,573	\$67,449	\$65,256	\$71,447	6,191	9%		
Aquatics	\$23,258	\$122,025	\$200,865	\$257,730	56,865	22%		
Recreation	\$250,261	\$351,908	\$417,733	\$493,468	\$75,735	15%		
<i>% of total</i>	<i>13%</i>	<i>19%</i>	<i>22%</i>	<i>24%</i>				
Building Maintenance	134,886	129,957	129,465	129,589	124	0%		
Park Operations	321,879	298,934	254,073	276,250	22,177	8%		
Parks and Facilities Maintenance	\$456,765	\$428,891	\$383,538	\$405,839	\$22,301	5%		
<i>% of total</i>	<i>24%</i>	<i>23%</i>	<i>20%</i>	<i>20%</i>				
TOTAL Salaries and Benefits Expense	\$1,876,043	\$1,852,781	\$1,871,696	\$2,061,202	\$189,506	9%		

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPDP)
Services and Supplies View by Unit: ACTUAL Results Year-to-Date August 2022

	FY20-21		FY21-22		FY22-23		Variance	
	Actual	Actual	Actual	Budget	\$	%		%
Administration	\$144,495	\$199,419	\$240,568	\$276,938	\$36,370	13%		
Marketing and Public Info	\$744	\$1,155	\$0	\$0	0	-		
Technology and Communications	\$44,707	\$85,932	\$82,854	\$86,404	3,550	4%		
Customer and Business Services	\$11,813	\$24,255	\$22,010	\$18,261	(3,749)	(21%)		
Capital Equipment (excl CIP)	\$8,795	\$0	\$10,559	\$0	(10,559)	-		
Concessions	\$0	\$9,825	\$5,346	\$13,972	8,626	62%		
Administration	\$210,554	\$320,586	\$361,336	\$395,575	\$34,239	9%		
<i>% of total</i>	<i>25%</i>	<i>26%</i>	<i>26%</i>	<i>25%</i>				
Camp Shelly	\$890	\$1,465	7,377	700	(6,677)	(954%)		
Extended Student Svcs (ESS)	\$28,068	\$33,944	21,348	44,750	23,402	52%		
Senior Svcs and Volunteers	\$5,439	\$6,997	12,732	9,872	(2,860)	(29%)		
Preschool	\$39	\$1,689	879	6,000	5,121	85%		
Open Space	\$7,766	\$24,982	12,511	21,150	8,639	41%		
Community Outreach	\$40	\$0	7,933	8,130	197	2%		
Believes Program	\$0	\$0	32	100	68	68%		
Middle School Program	\$255	\$245	44	0	(44)	-		
Community Services	\$42,497	\$69,322	\$62,857	\$90,702	\$27,845	31%		
<i>% of total</i>	<i>5%</i>	<i>6%</i>	<i>4%</i>	<i>6%</i>				
Recreation Classes	\$1,785	\$33,044	\$79,590	\$57,000	(22,590)	(40%)		
Adult Sports and Fitness	\$0	\$0	\$876	\$1,600	724	45%		
Facility Use & Rentals	\$0	\$1,444	\$4,732	\$3,370	(1,362)	(40%)		
Youth Sports and Fitness	\$3,213	\$23,324	\$45,826	\$37,940	(7,886)	(21%)		
Field and Gym Rentals	\$823	\$3,258	\$7,073	\$3,700	(3,373)	(91%)		
Recreation Administration	\$0	\$747	\$746	\$0	(746)	-		
Building Operations	\$4,028	\$15,746	\$16,482	\$14,200	(2,282)	(16%)		
Aquatics	\$6,774	\$12,739	\$36,265	\$12,000	(24,265)	(202%)		
Recreation	\$16,623	\$90,302	\$191,590	\$129,810	(\$61,780)	(48%)		
<i>% of total</i>	<i>2%</i>	<i>7%</i>	<i>14%</i>	<i>8%</i>				
Building Maintenance	\$74,943	\$95,384	147,424	157,520	10,096	6%		
Park Operations	\$500,197	\$673,953	635,477	795,006	159,529	20%		
Parks and Facilities Maintenance	\$575,140	\$769,337	\$782,901	\$952,526	\$169,625	18%		
<i>% of total</i>	<i>68%</i>	<i>62%</i>	<i>56%</i>	<i>61%</i>				
TOTAL Services & Supplies Expense	\$844,815	\$1,249,547	\$1,398,684	\$1,568,613	\$169,929	11%		

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
 Services and Supplies View by Unit: ACTUAL Results Year-to-Date August 2022

	FY20-21		FY21-22		FY22-23		Variance	
	Actual	% of total	Actual	% of total	Actual	Budget	\$	%
Salaries and Benefits								
Salaries - Full-time	\$925,593		\$884,053		\$878,794	\$940,925	\$62,131	7%
Salaries - Part-time Benefited	\$159,736		\$109,548		\$134,475	\$131,923	(\$2,552)	(2%)
Salaries - Part-time	\$106,222		\$289,091		\$402,657	\$441,800	\$39,143	9%
Stipends - Board	\$5,400		\$4,600		\$4,800	\$6,000	\$1,200	20%
Retirement	\$227,434		\$227,258		\$96,168	\$112,392	\$16,224	14%
Employee Group Insurance	\$269,072		\$219,772		\$220,616	\$277,810	\$57,194	21%
Workers' Compensation	\$38,295		\$53,312		\$56,338	\$65,858	\$9,520	14%
Unemployment	\$91,200		\$0		\$0	\$0	\$0	-
Medicare/FICA Payroll Tax	\$53,092		\$65,146		\$77,847	\$84,494	\$6,647	8%
Total Salaries and Benefits	\$1,876,043	69%	\$1,852,781	60%	\$1,871,696	\$2,061,202	\$189,506	9%
Services and Supplies								
Maintenance-Structures&Grounds	\$60,053		\$118,477		\$179,660	\$156,000	(\$23,660)	(15%)
Maintenance - Equipment	\$24,429		\$35,967		\$35,395	\$33,688	(\$1,707)	(5%)
Utilities - Water/Sewer	\$393,809		\$522,620		\$461,996	\$520,700	\$58,704	11%
Utilities - Gas/Electric/Other	\$53,331		\$63,750		\$78,432	\$64,300	(\$14,132)	(22%)
Communications	\$21,080		\$31,850		\$20,480	\$25,850	\$5,370	21%
Memberships & Subscriptions	\$6,880		\$6,814		\$4,824	\$6,100	\$1,276	21%
Travel	\$2,417		\$701		\$769	\$27,640	\$26,871	97%
Training & Conferences	\$240		\$1,819		\$4,940	\$3,230	(\$1,710)	(53%)
Publications & Legal Notices	\$146		\$361		\$943	\$400	(\$543)	(136%)
Legal	\$20,000		\$20,000		\$16,000	\$26,000	\$10,000	38%
Program Services/Supplies	\$2,535		\$12,279		\$10,167	\$14,426	\$4,259	30%
Professional Services	\$49,627		\$79,420		\$83,180	\$172,020	\$88,840	52%
Licensing	\$0		\$1,126		\$2,297	\$2,000	(\$297)	(15%)
Field Trips/Events	(\$100)		\$2,540		\$11,111	\$10,720	(\$391)	(4%)
Instructors & Sports Officials	\$10,165		\$59,427		\$131,371	\$102,592	(\$28,779)	(28%)
Insurance	\$90,795		\$90,593		\$107,721	\$103,700	(\$4,021)	(4%)
Rents/Leases - Equipment	\$20,966		\$20,077		\$20,235	\$21,034	\$799	4%
Rents/Leases - Structure&Grounds	\$27,593		\$27,610		\$24,550	\$42,458	\$17,908	42%
Rent & Lease - Vehicle	\$25,015		\$25,227		\$25,227	\$25,970	\$743	3%
Agricultural Supplies	\$4,025		\$3,030		\$4,476	\$19,000	\$14,524	76%
Uniforms/Safety Products	\$2,923		\$5,262		\$3,738	\$6,110	\$2,372	39%
Household Supplies	\$3,116		\$13,906		\$15,623	\$11,940	(\$3,683)	(31%)
Food	\$3,653		\$4,127		\$16,432	\$22,527	\$6,095	27%
Office Supplies	\$2,552		\$4,054		\$7,364	\$5,190	(\$2,174)	(42%)
Medical	\$2,234		\$1,070		\$1,943	\$2,900	\$957	33%
Tools & Instruments	\$2,969		\$2,974		\$5,543	\$4,800	(\$743)	(15%)
Non Capital Equipment	\$1,760		\$33,691		\$7,334	\$52,500	\$45,166	86%
Miscellaneous-Refunds Expense	\$14		(\$148)		\$852	\$0	(\$852)	-
Finance Charges/Active CC Fees	\$2,765		\$10,775		\$13,229	\$10,040	(\$3,189)	(32%)
Recreation Software Transaction Fees	\$1,027		\$5,331		\$6,702	\$5,500	(\$1,202)	(22%)
Pension Debt Service Interest	\$0		\$44,818		\$43,007	\$43,006	(\$1)	(0%)
P G & E debt service	\$0		\$0		\$26,272	\$26,272	\$0	0%
Total Services and Supplies	\$836,020		\$1,249,547		\$1,371,813	\$1,568,613	\$196,800	13%
Capital Equipment	8,795		\$0		26,870	0	(26,870)	-
Total Operating Expenses	\$2,720,858		\$3,102,329		\$3,270,379	\$3,629,815	\$359,436	10%



Thank You