

LIVERMORE AREA RECREATION AND PARK DISTRICT
FINANCE COMMITTEE
MINUTES

Monday, May 16, 2022
1:00 PM

NOTICE: Coronavirus COVID-19

In accordance with Governor Newsom's Executive Orders, members of the Livermore Area Recreation and Park District Finance Committee and staff participated in this meeting via Zoom teleconference. In the interest of maintaining appropriate social distancing, members of the public also participated in this meeting electronically.

Committee Members Present: James Boswell, Philip Pierpont

LARPD Staff Present: Mat Fuzie, Jeffrey Schneider, Fred Haldeman, Jill Kirk, Julie Dreher, Linda VanBuskirk, Lynn Loucks, Nancy Blair, Robert Sanchez,

Others Present: None

1. **Call to Order: Committee Chair Boswell** called the meeting to order at 1:10 p.m. [Chair Boswell was experiencing technical difficulties.]
2. **Public Comment:** There were no comments from the public.
3. **Discussion and Possible Action Regarding Teleconference During a Proclaimed State of Emergency:**
Resolution: Moved by **Director Pierpont**, seconded by **Director Boswell**, approved Resolution No. 2748-b, determining to conduct meetings of the LARPD Finance Committee using teleconferencing pursuant to Government Code 54953 as amended by AB 361 for the period May 16, 2022 to June 15, 2022.
4. **Approval of the Minutes of the Finance Committee Meetings held on February 22, 2022; Approval of the Minutes of the Finance Committee Meeting held on April 18, 2022:**
The meeting minutes of February 22, 2022 and April 18, 2022 were approved unanimously, as submitted.
5. **Review Proposed FY 22/23 Operating and CIP Budgets:**
Business Services Manager [BSM] Jeffrey Schneider shared his screen and led the group on a detailed presentation of the Proposed Operating Budget for FY22-23 and the Capital Improvement Program (CIP) Budget for FY21-22 through FY22-23. (See presentation attached.) The discussion focused on a summary level view of the General Fund, which is a combination of projected Net Operating Results for this year and next, along with use of the General Funds for CIP. This does not include AB 1600 spend. The Proposed Budgets reflect the following:
 - o Page 4: A positive change to the General Fund of \$491,974 for the two years, FY21-22 and FY22-23 combined, with the potential to place this into the Budget

- Contingency Reserve, which will be presented to the Board for discussion at the upcoming Board Budget Workshop. FY21-22's contribution will be \$1.5 million while the proposed budget for FY22-23 will be a negative \$1.0 million. What is driving the yearly results are the inclusion, in FY21-22, of \$1.2 million in income from the CA Covid Relief program, and the planned spend of \$1.6 million for the replacement of two synthetic turf fields in FY22-23.
- Page 5: A view of the Preliminary Budget (discussed with the Finance Committee in February) vs. the Proposed Budget for FY 22-23. The Proposed Budget amount of \$1,129,668 is \$640k better than the Preliminary Budget (presented to the Board in March) due in large part to revenue from property taxes, now projected to grow at 6.5% instead of the 3% that was used as a placeholder. The County Assessor's Office has validated this information.
 - Pages 6-7: Detailed notes regarding Salary and Benefits along with Services and Supplies and CIP plans.
 - Page 9: Salaries and Benefits View by Unit, FY 2022-23 Proposed Budget vs. Preliminary Budget is down **(\$137,406)** versus the Preliminary Budget. The primary driver of that is the reduction seen in ACERA contribution rates throughout the District, which has resulted in the elimination, due to ACERA's investment performance, of the Unfunded Accrued Actuarial Liability.
 - Otherwise, there are no material differences versus what was presented to the Board in March 2022.
 - Net Operating Results (Revenue less operating expenses) for FY22-23 were at \$489,276 preliminarily, now at \$1,129,668. This is an improvement of \$640,392, mostly in the Tax income line.
 - CIP: No change is proposed vs. the Preliminary FY22-23 Budget presented in March. There continues to be no clear availability of AB1600 funds that could support projects in addition to what is currently in the Budget.
 - No expected changes between what is presented today and what will be presented at the Budget Workshop on May 25, 2022.
 - **GM Fuzie** expressed the need to get Board direction at the upcoming Budget Workshop regarding reserves -- the Budget Contingency Reserve and the Deferred Maintenance Reserve – as proposed by staff.
 - Discussion ensued regarding CIP Project Financials – a Project Spending View: FY21-22 and FY22-23, both from the General Fund and AB1600 funding.

Recommendation: Staff recommends the Finance Committee support the Fiscal Year 2022-2023 Proposed Operating and Capital Improvement Program (CIP) Budgets when it goes before the Board of Directors at its upcoming Budget Workshop meeting on May 25, 2022.

Committee questions/comments included:

- **Director Boswell** asked about the percentage of tax revenue growth. (page 5)
- **Director Pierpont** is comfortable with the revenue increase. The sheer volume of real estate turnover in our service area will cause the basis to go up, so he is not surprised by the increase in property tax 6.5%. He asked specifically about the decline in

Operations Revenue due to revitalizing sports fields and the amount of impact it has on the District's revenue stream.

- **Director Boswell** asked about timing for the fields due to cash flow implications. [July/August]
- **Director Boswell** discussed the difference between the benefit of a Cost-of-Living Adjustment (COLA) and the hit from health care benefit costs rising.
- **Director Boswell** had the benefit of going through this presentation in detail at the May meeting of the Personnel Committee. He has no further questions on the proposed budget component except for the CIP portion.
- **Director Pierpont** asked if “one field per month” is contractor optimism or is that reasonable? Facilities Manager Haldeman indicated that plans for one field per month are confirmed and reliable.
- **Director Pierpont** had no further questions. He agrees with what the District is aiming for and what is being projected conceptually.

Action: The Committee expressed support of the attached Fiscal Year 2022-2023 Proposed Operating and CIP Budgets and recommended the presentation be given to the full Board at its upcoming Budget Workshop on May 25, 2022.

6. Financials through April 2022:

Finance Officer Julie Dreher provided a summary view of actual results year-to-date through April 2022 [see attached]:

- The District's net operating result through April is \$254k better than Budget, which is largely the result of better-than-expected Property Tax inflows in April and below budgeted spending on Salaries and Benefits (unemployment expense reductions and below-budgeted part-time non-benefited staffing levels).
- Revenue from Operations is \$28k above Budget, with positive variances across the board, led by Open Space (\$48k), Facility Rentals (\$42k), Youth Sports (\$23k) and Field/Gym Rentals (\$22k), which helped to offset a budget shortfall in Youth Services revenues of \$85k.

Committee questions/comments: The Committee had no questions but gave kudos to Staff for providing excellent financial details each month/quarter.

Action: No Committee action was taken.

7. Bothwell Building Discussion:

GM Fuzie reported that the Bothwell building is now on a month-to-month basis with the LVPAC. LARPD brings in about \$1400/month there, an amount that does not even cover the maintenance and everything we need to do there throughout the year. We have told LVPAC that we are going to be seriously discussing our options there. To start the discussion, **GM Fuzie** has been taking this topic to each committee to get feedback from each different focus (finance, program, facilities). The Facilities Committee has asked staff do prepare an options paper. **GM Fuzie** has tasked **Parks and Facilities Manager Fred Haldeman** to find a firm that will do an evaluation on what the appropriate lease would be

for that type of building in the condition it is in, and on top of that, to establish what the property value and replacement value of the building would be so that will have an idea about what it is going to cost as we come to the end of the life of that facility. In relation to our mission, there is a debate as to whether we should be subsidizing the cultural arts that may be at the cost of putting some sort of recreational facility there.

Committee questions/comments included:

- The facility has had multiple uses and gone through multiple changes over the last 60+ years. It makes sense to find out what the property/building is worth, what LARPD can receive in monthly revenue as it exists today vs. what the potential is by doing something different with that asset and getting more out of it for both the community and from a financial perspective.
- All District assets must be looked at to determine how they fit the overall mission statement of where LARPD is going and what we want to accomplish. The Bothwell Park and Recreation Center is an asset that should be leveraged for the constituents that certainly have paid their dues over time in taxes.
- You can make a good argument that arts, music, and things like that are recreation, and where does that fit into the category of recreation? What is recreation?

Action: The committee supports moving forward with an assessment of the building to determine its value. Once that has been determined, this topic should be brought to the Board for review and discussion.

8. Fixed Asset Review:

Discussion on this item was tabled to allow staff additional time to research and gather information.

Action: The Committee requested to table this item and bring it back to a future agenda at the appropriate time.

9. Directors' / General Manager's Reports and Announcements:

- a) There were no reports or announcements by the Committee members.
- b) **GM Fuzie** announced that he will be out of the office the remainder of this week attending the CARPD Conference. LARPD will be receiving an award for the solar facility installed in conjunction with the overall energy efficiency measures effort that LARPD undertook. The category was Environmental Excellence.
- c) **BSM Schneider** reported that staff has had some fruitful conversations with people at US Bank and another person at PFM Advisors to talk about investment vehicles the District may be able to take advantage of. Staff will bring a proposed Treasury Management Policy and specific ideas about where to invest our money to the next Finance Committee meeting in June.

10. Adjournment: The meeting was adjourned at 2:31 p.m.

/lvb

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Summary View: ACTUAL Results For the Month of April, 2022

	FY19-20	FY20-21	FY21-22		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$5,176,473	\$5,346,911	\$5,656,705	\$5,498,567	\$158,138	3%
From Operations	198,323	533,214	499,387	743,915	(244,528)	(33%)
Total Revenue	\$5,374,796	\$5,880,126	\$6,156,092	\$6,242,482	(\$86,390)	(1%)
Salary and Benefits	1,052,976	860,681	1,349,282	1,399,640	50,358	4%
Services and Supplies	304,110	423,650	505,873	507,280	1,408	0%
Capital					0	-
Sub-total, Expenses	\$1,357,087	\$1,284,331	\$1,855,155	\$1,906,921	\$51,766	3%
Net Operating Results	\$4,017,709	\$4,595,794	\$4,300,937	\$4,335,561	(\$34,624)	(1%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results Year-to-Date April, 2022

	FY19-20	FY20-21	FY21-22		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$11,908,796	\$12,291,698	\$14,080,682	\$13,923,179	\$157,502	1%
From Operations	7,226,241	3,317,077	5,289,285	5,261,041	28,244	1%
Total Revenue	\$19,135,038	\$15,608,775	\$19,369,967	\$19,184,221	\$185,746	1%
Salary and Benefits	\$12,146,170	\$9,566,716	\$9,787,031	\$9,932,199	145,168	1%
Services and Supplies	\$5,274,694	\$3,657,370	\$5,713,947	\$5,642,761	(71,186)	(1%)
Capital	\$22,776	\$8,795	\$14,902	\$9,506	(5,396)	(57%)
Sub-total, Expenses	\$17,443,640	\$13,232,880	\$15,515,881	\$15,584,466	\$68,586	0%
Net Operating Results	\$1,691,397	\$2,375,895	\$3,854,086	\$3,599,755	\$254,332	7%

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

	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	Actual	Budget	\$	%
Tax Revenue						
Property Taxes	\$10,155,129	\$10,544,913	\$11,110,290	\$10,971,966	\$138,324	1%
Parcel Taxes	\$1,510,718	\$1,557,674	\$1,547,317	\$1,524,861	22,455	1%
Other Taxes	\$242,949	\$189,111	\$1,423,075	\$1,426,352	(3,277)	(0%)
Total Tax Revenues	\$11,908,796	\$12,291,698	\$14,080,682	\$13,923,179	\$157,502	1%
<i>% of total</i>	<i>62%</i>	<i>79%</i>	<i>73%</i>	<i>73%</i>		
Earned Income						
Marketing and Public Info	\$20,776	\$1,552	\$0	\$0	0	-
Business Services	\$14,926	\$5,344	\$10,270	\$6,061	4,209	69%
Concessions	\$30,971	\$0	\$6,145	\$4,644	1,501	32%
Business Services	\$66,673	\$6,896	\$16,415	\$10,705	\$5,710	53%
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>		
Camp Shelly	\$20,224	\$0	\$55,822	\$55,822	\$0	0%
Extended Student Svcs (ESS)	\$4,007,679	\$1,974,411	\$2,595,691	\$2,711,991	(116,299)	(4%)
Senior Svcs and Volunteers	\$133,867	\$50,857	\$95,581	\$94,175	1,406	1%
Preschool	\$319,693	\$42,223	\$150,960	\$148,609	2,351	2%
Open Space	\$420,921	\$456,389	\$513,823	\$465,992	47,831	10%
Believes Program	\$121,229	\$0	\$79,379	\$78,374	1,005	1%
Middle School Program	\$440,538	(\$295)	\$28,238	\$0	28,238	-
Community Services	\$5,464,151	\$2,523,585	\$3,519,494	\$3,554,963	(\$35,469)	(1%)
<i>% of total</i>	<i>29%</i>	<i>16%</i>	<i>18%</i>	<i>19%</i>		

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

	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	Actual	Budget	\$	%
Recreation Classes	\$78,680	\$10,741	\$100,620	\$96,617	4,002	4%
Adult Sports and Fitness	\$84,497	\$607	\$53,496	\$52,820	676	1%
Facility Use & Rentals	\$455,759	\$30,894	\$270,075	\$228,358	41,717	18%
Youth Sports and Fitness	\$147,079	\$98,543	\$337,822	\$314,359	23,463	7%
Field and Gym Rentals	\$388,932	\$205,648	\$422,566	\$400,351	22,215	6%
Aquatics	\$263,652	\$161,669	\$281,510	\$322,059	(40,549)	(13%)
Recreation	\$1,418,600	\$508,102	\$1,466,088	\$1,414,564	\$51,525	4%
<i>% of total</i>	<i>7%</i>	<i>3%</i>	<i>8%</i>	<i>7%</i>		
Park Operations	\$276,818	\$278,495	\$287,288	\$280,809	\$6,479	2%
<i>% of total</i>	<i>1%</i>	<i>2%</i>	<i>1%</i>	<i>1%</i>		
Total Earned Income	\$7,226,241	\$3,317,077	\$5,289,285	\$5,261,041	\$28,244	1%
<i>% of total</i>	<i>38%</i>	<i>21%</i>	<i>27%</i>	<i>27%</i>		
Total General Fund Revenue	\$19,135,038	\$15,608,775	\$19,369,967	\$19,184,221	\$185,746	1%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Salaries and Benefits View by Unit: ACTUAL Results Year-to-Date April, 2022

	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	Actual	Budget	\$	%
Administration	\$1,695,722	\$1,867,197	\$1,440,900	\$1,480,499	\$39,599	3%
Marketing and Public Info	\$167,289	\$71,492	\$0	\$0	0	-
Technology and Communications	\$77,154	\$25,315	\$0	\$0	0	-
Customer and Business Services	\$251,133	\$125,991	\$118,294	\$122,913	4,619	4%
Concessions	\$13,494	\$0	\$0	\$0	0	-
Administration	\$2,204,791	\$2,089,995	\$1,559,194	\$1,603,412	\$44,218	3%
<i>% of total</i>	<i>18%</i>	<i>22%</i>	<i>16%</i>	<i>16%</i>		
Camp Shelly	\$43,925	\$0	\$17,632	\$17,632	\$0	0%
Extended Student Svcs (ESS)	\$3,495,556	\$2,600,388	\$2,658,792	\$2,698,058	39,266	1%
Senior Svcs and Volunteers	\$141,950	\$91,377	\$114,080	\$118,492	4,412	4%
Preschool	\$311,800	\$38,200	\$112,799	\$127,718	14,919	12%
Open Space	\$747,337	\$710,757	\$800,463	\$800,857	393	0%
Community Outreach	\$121,081	\$528,920	\$545,514	\$543,348	(2,166)	(0%)
Believes Program	\$136,016	\$3,676	\$102,268	\$105,591	3,322	3%
Middle School Program	\$467,777	\$49,587	\$0	\$0	0	-
Community Services	\$5,465,441	\$4,022,906	\$4,351,549	\$4,411,696	\$60,147	1%
<i>% of total</i>	<i>45%</i>	<i>42%</i>	<i>44%</i>	<i>44%</i>		
Recreation Classes	\$2,996	\$0	\$0	\$0	0	-
Adult Sports and Fitness	\$36,538	\$6,331	\$11,709	\$13,638	1,929	14%
Facility Use & Rentals	\$170,825	\$42,221	\$76,338	\$111,465	35,126	32%
Youth Sports and Fitness	\$100,293	\$55,388	\$118,934	\$125,164	6,230	5%
Field and Gym Rentals	\$178,706	\$103,408	\$168,657	\$172,979	4,321	2%
Recreation Administration	\$374,894	\$518,645	\$439,904	\$438,095	(1,809)	(0%)
Building Operations	\$481,527	\$275,981	\$367,502	\$373,800	6,299	2%
Aquatics	\$523,239	\$118,310	\$293,357	\$304,518	11,161	4%
Recreation	\$1,869,019	\$1,120,284	\$1,476,401	\$1,539,658	\$63,257	4%
<i>% of total</i>	<i>15%</i>	<i>12%</i>	<i>15%</i>	<i>16%</i>		
Building Maintenance	734,742	715,245	747,816	745,741	(2,074)	(0%)
Park Operations	1,872,177	1,618,286	1,652,072	1,631,693	(20,379)	(1%)
Parks and Facilities Maintenance	\$2,606,919	\$2,333,530	\$2,399,888	\$2,377,434	(\$22,453)	(1%)
<i>% of total</i>	<i>21%</i>	<i>24%</i>	<i>25%</i>	<i>24%</i>		
TOTAL Salaries and Benefits Expense	\$12,146,170	\$9,566,716	\$9,787,031	\$9,932,199	\$145,168	1%

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

	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	Actual	Budget	\$	%
Administration	\$943,027	\$1,011,538	\$1,794,117	\$1,846,343	\$52,226	3%
Marketing and Public Info	\$143,462	\$12,583	\$4,557	\$0	(4,557)	-
Technology and Communications	\$312,478	\$367,111	\$431,353	\$459,372	28,019	6%
Customer and Business Services	\$123,300	\$72,308	\$128,018	\$111,580	(16,438)	(15%)
Capital Equipment (excl CIP)	\$22,776	\$8,795	\$14,902	\$9,506	(5,396)	(57%)
Concessions	\$9,135	\$0	\$13,906	\$12,062	(1,844)	(15%)
Administration	\$1,554,178	\$1,472,336	\$2,386,854	\$2,438,863	\$52,009	2%
<i>% of total</i>	<i>29%</i>	<i>40%</i>	<i>42%</i>	<i>43%</i>		
Camp Shelly	\$12,346	\$2,086	9,929	9,724	(205)	(2%)
Extended Student Svcs (ESS)	\$294,001	\$146,136	160,246	153,711	(6,535)	(4%)
Senior Svcs and Volunteers	\$99,039	\$26,150	53,930	49,707	(4,223)	(8%)
Preschool	\$10,303	\$122	3,714	4,220	506	12%
Open Space	\$65,223	\$56,818	59,863	66,535	6,672	10%
Community Outreach	\$1,578	\$416	12,963	15,394	2,431	16%
Believes Program	\$0	\$0	1,762	0	(1,762)	-
Middle School Program	\$23,235	\$1,242	1,227	0	(1,227)	-
Community Services	\$505,724	\$232,970	\$303,634	\$299,291	(\$4,343)	(1%)
<i>% of total</i>	<i>10%</i>	<i>6%</i>	<i>5%</i>	<i>5%</i>		
Recreation Classes	\$88,304	\$2,853	\$57,688	\$56,894	(794)	(1%)
Adult Sports and Fitness	\$46,543	\$845	\$12,268	\$14,636	2,368	16%
Facility Use & Rentals	\$70,959	\$683	\$11,182	\$12,466	1,283	10%
Youth Sports and Fitness	\$84,238	\$22,255	\$71,089	\$61,814	(9,276)	(15%)
Field and Gym Rentals	\$49,341	\$2,590	\$14,859	\$22,904	8,045	35%
Recreation Administration	\$3,159	\$0	\$1,531	\$1,292	(238)	(18%)
Building Operations	\$89,039	\$10,190	\$64,825	\$67,975	3,149	5%
Aquatics	\$99,733	\$24,328	\$50,493	\$46,605	(3,887)	(8%)
Recreation	\$531,316	\$63,744	\$283,935	\$284,586	\$651	0%
<i>% of total</i>	<i>10%</i>	<i>2%</i>	<i>5%</i>	<i>5%</i>		
Building Maintenance	\$575,602	\$389,368	569,687	497,381	(72,306)	(15%)
Park Operations	\$2,118,447	\$1,507,747	2,184,739	2,132,146	(52,593)	(2%)
Parks and Facilities Maintenance	\$2,694,049	\$1,897,115	\$2,754,426	\$2,629,527	(\$124,899)	(5%)
<i>% of total</i>	<i>51%</i>	<i>52%</i>	<i>48%</i>	<i>47%</i>		
TOTAL Services & Supplies Expense	\$5,285,267	\$3,666,165	\$5,728,849	\$5,652,267	(\$76,582)	(1%)

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

	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	Actual	Budget	\$	%
Salaries and Benefits						
Salaries - Full-time	\$5,769,297	\$4,886,717	\$5,324,623	\$5,332,889	\$8,266	0%
Salaries - Part-time Benefited	\$1,289,154	\$823,005	\$605,835	\$616,998	\$11,164	2%
Salaries - Part-time	\$1,685,968	\$427,674	\$1,179,613	\$1,246,624	\$67,012	5%
Stipends - Board	\$25,350	\$25,500	\$24,800	\$27,000	\$2,200	8%
Retirement	\$1,071,039	\$1,226,171	\$731,495	\$743,100	\$11,605	2%
Employee Group Insurance	\$1,517,423	\$1,293,192	\$1,308,765	\$1,318,966	\$10,200	1%
Workers' Compensation	\$345,365	\$198,323	\$260,701	\$262,883	\$2,181	1%
Unemployment	\$7,340	\$404,991	\$0	\$24,000	\$24,000	100%
Medicare/FICA Payroll Tax	\$435,233	\$281,143	\$351,199	\$359,739	\$8,540	2%
Total Salaries and Benefits	\$12,146,170	\$9,566,716	\$9,787,031	\$9,932,199	\$145,168	1%
<i>% of total</i>	<i>70%</i>	<i>72%</i>	<i>63%</i>	<i>64%</i>		
Services and Supplies						
Maintenance-Structures&Grounds	\$778,282	\$303,530	\$596,286	\$610,451	\$14,165	2%
Maintenance - Equipment	\$163,626	\$111,876	\$148,761	\$182,473	\$33,713	18%
Utilities - Water/Sewer	\$1,033,423	\$1,044,561	\$1,263,155	\$1,129,629	(\$133,526)	(12%)
Utilities - Gas/Electric/Other	\$320,711	\$265,253	\$392,291	\$286,321	(\$105,971)	(37%)
Communications	\$120,944	\$126,201	\$126,852	\$140,356	\$13,504	10%
Memberships & Subscriptions	\$30,665	\$25,688	\$25,629	\$28,841	\$3,212	11%
Travel	\$78,940	\$52,941	\$76,093	\$93,324	\$17,231	18%
Training & Conferences	\$13,960	\$2,150	\$11,313	\$12,036	\$723	6%
Publications & Legal Notices	\$2,363	\$1,470	\$3,010	\$1,627	(\$1,383)	(85%)
Legal	\$120,000	\$100,000	\$47,000	\$72,000	\$25,000	35%
Program Services/Supplies	\$117,018	\$232,773	\$50,972	\$41,927	(\$9,045)	(22%)
Professional Services	\$995,862	\$478,482	\$538,814	\$563,503	\$24,689	4%
Licensing	\$19,820	\$11,427	\$15,758	\$18,800	\$3,042	16%
Field Trips/Events	\$89,613	(\$1,135)	\$15,482	\$14,111	(\$1,372)	(10%)
Instructors & Sports Officials	\$227,243	\$49,602	\$156,348	\$151,747	(\$4,601)	(3%)
Insurance	\$362,690	\$454,358	\$455,931	\$455,915	(\$16)	(0%)

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

	FY19-20	FY20-21	FY21-22		Variance	
	Actual	Actual	Actual	Budget	\$	%
Rents/Leases - Equipment	\$89,469	\$88,252	\$88,125	\$93,427	\$5,302	6%
Rents/Leases-Structure&Grounds	\$139,961	\$147,518	\$141,416	\$163,919	\$22,503	14%
Rent & Lease - Vehicle	\$108,375	(\$7,638)	\$126,137	\$127,621	\$1,484	1%
Agricultural Supplies	\$31,908	\$22,575	\$72,219	\$97,022	\$24,804	26%
Uniforms/Safety Products	\$25,783	\$15,060	\$22,588	\$22,534	(\$54)	(0%)
Household Supplies	\$95,068	\$31,731	\$54,076	\$57,482	\$3,406	6%
Food	\$93,000	\$14,479	\$34,645	\$25,073	(\$9,572)	(38%)
Office Supplies	\$52,537	\$16,418	\$19,825	\$22,948	\$3,124	14%
Medical	\$9,509	\$5,607	\$8,003	\$9,977	\$1,974	20%
Tools & Instruments	\$20,452	\$11,195	\$14,731	\$18,795	\$4,064	22%
Non Capital Equipment	\$50,132	\$23,404	\$117,597	\$128,434	\$10,836	8%
Miscellaneous-Refunds Expense	\$5	\$42	(\$148)	(\$102)	\$46	(45%)
Finance Charges/Rec Software Credit Card Fees	\$41,500	\$23,188	\$57,952	\$42,074	(\$15,878)	(38%)
Recreation Software Transaction Fees	\$29,630	\$6,360	\$23,786	\$21,378	(\$2,407)	(11%)
Pension Debt Service Interest	\$0	\$0	\$217,941	\$217,759	(\$183)	(0%)
POB Debt Service Principal	\$0	\$0	\$660,000	\$660,000	\$0	0%
P G & E debt service	\$0	\$0	\$131,359	\$131,359	\$0	0%
SYCAMORE GROVE TRAIL RENOVATIONS	(\$10,573)	\$0	\$0	\$0	\$0	-
IT EQUIPMENT	\$22,776	\$0	\$0	\$0	\$0	-
Total Services and Supplies	\$5,274,694	\$3,657,370	\$5,713,947	\$5,642,761	(\$71,186)	(1%)
Capital Equipment	0	8,795	14,902	9,506	(5,396)	(57%)
Total Operating Expenses	\$17,420,864	\$13,232,880	\$15,515,881	\$15,584,466	\$68,586	0%