



Livermore Area Recreation and Park District 5/16/22 Finance Committee Meeting

Review of:

- 1) Proposed FY22-23 Operating Budget*
- 2) Capital Improvement Program (CIP) FY21-22 through FY22-23*

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FY22-23 Operating Budget

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Summary Level View: General Fund FY21-22 - FY22-23:

	FY21-22 (Mid-year)	FY22-23 (Proposed)	Total
Net Operating Results	\$2,490,836	\$1,129,668	\$3,620,503
CIP General Fund	\$966,079	\$2,162,450	\$3,128,529
Net Increase/(Decrease)	\$1,524,757	(\$1,032,782)	\$491,974

Proposed use of Net Operating Contribution:

	FY21-22	FY22-23	Total
Budget Contingency Reserve	\$491,974		\$491,974
Deferred Maintenance Reserve	\$1,032,782	(\$1,032,782)	\$0
Total	\$1,524,757	(\$1,032,782)	\$491,974

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: FY22-23 Proposed Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	Mid-Year Budget	Preliminary Budget	Proposed Budget	\$	%
Revenue								
Taxes	\$12,109,084	\$12,887,481	\$13,288,094	\$13,724,449	\$14,088,600	\$14,827,600	\$739,000	5%
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	-
From Operations	10,459,970	7,285,085	4,169,158	6,526,967	7,245,267	7,056,678	(\$188,589)	(3%)
Total Revenue	\$22,569,054	\$20,172,566	\$17,457,252	\$21,474,876	\$21,333,867	\$21,884,278	\$550,411	3%
Salary and Benefits	\$14,733,868	\$14,947,217	\$11,848,622	\$12,263,619	\$13,334,273	\$13,196,868	(137,405)	(1%)
Services and Supplies	\$6,210,830	\$6,454,217	\$5,141,179	\$6,710,916	\$7,510,318	\$7,557,743	47,425	1%
Capital	\$318,780	\$39,128	\$8,795	\$9,506	\$0	\$0	0	-
Sub-total, Expenses	\$21,263,478	\$21,440,562	\$16,998,595	\$18,984,041	\$20,844,591	\$20,754,610	(\$89,981)	(0%)
Net Operating Results	\$1,305,576	(\$1,267,996)	\$458,656	\$2,490,836	\$489,276	\$1,129,668	\$640,392	131%

FY22-23 Proposed Budget - Notes

Revenue:

1. The primary change relative to the preliminary Budget presented to the Board in March is the addition of \$717k in Property Tax income. Based on the latest data from Alameda County, Livermore’s property taxes will grow by a minimum of 6.5% (the preliminary Budget assumed 3%).
2. Otherwise, each operating unit has revisited their revenue plans and has revised them as needed, with the most significant shift being in Parks , where revenues are dropping \$200k due to the elimination of the Zone 7 Living Arroyos program, effective July, 2022.

Salary and Benefits:

1. Health Benefits: No change to the District’s contributions for medical, dental, and vision/hearing coverage is proposed for the District’s 94 benefited staff, meaning some employees (those 58 current employees who elect coverage for themselves and at least one family member) will take on any increases that occur in health and dental premiums beginning in February, 2023.
2. Retirement:
 - a. The District will continue to offer up to a 4% match for Regular (full-time) and Part-time benefited staff, along with a 2% contribution for Regular staff.
 - b. ACERA: the District is benefiting greatly from the June, 2021 retirement of ~95% of the unfunded accrued actuarial liability (UAAL), and from ACERA’s favorable investment returns and other actuarial trends in 2021. As a result, the District’s contribution rates (% of salaries), effective each September, for each of the three active employee tiers are trending as follows:

Tier 1	7 EEs	FY20-21: 38.07%	FY21-22: 14.88%	FY22-23: 10.97%
Tier 3	13 EEs	FY20-21: 43.82%	FY21-22: 19.94%	FY22-23: 16.41%
Tier 4	18 EEs	FY20-21: 36.60%	FY21-22: 13.13%	FY22-23: 9.23%

Relative to the Preliminary FY22-23 Budget, in which we assumed a 5% increase in ACERA contribution rates, the new Budget proposal reflects a \$146k reduction in expense based on the above FY22-23 rates, which have been confirmed by ACERA as final for planning purposes. What changed is the ACERA’s confirmation of its investment performance and actuarial data impact, which have driven the District to a modest surplus state for its UAAL (Unfunded Accrued Actuarial Liability).

FY22-23 Proposed Budget – Notes (continued)

Salary and Benefits (cont)

3. Salaries:

- a. A Cost of Living Adjustment (COLA) of 3.0% for all classification ranges, effective July 1, 2022.
- b. Steps will be recognized for those employees who are eligible – the timing of which will be based upon hire date or the anniversary date of any change in job classification/pay range.
- c. Alameda County’s minimum wage remains at \$15.00 per hour; the District’s salary structure requires no adjustments.
- d. The District’s salary budget continues to reflect a shift toward service delivery as the organization’s management structure has evolved.

4. Unemployment: the budget is now proposed at \$0 based on accrued balances that can cover near-zero actual activity.

5. Workers’ Compensation: rates (% of salary) for each category are assumed to grow at 5% versus this years’ cost, which is amplified by salary increase assumptions.

6. Staffing Plan: Relative to the preliminary budget submitted in March, there is only one significant addition: a coordinator role in the Youth Sports and Fitness team that will function as an Outreach Coordinator who will run the afterschool PE program at the schools, Junior Giants, etc.

Services and Supplies: The primary changes relative to the preliminary Budget presented to the Board in March are:

1. Addition of \$36k for security-related consulting as outlined by All Covered in its April 27th Board presentation;
2. Parks: Shift from original plan to enlist a third party for maintenance of structures and grounds to a less expensive plan to use four temporary employees (reduction of \$63k).
3. Admin: addition of consulting services for fixed asset accounting review (pre-2017 entries) and asset valuation, and additional legal fees for agreement review.

CIP: No change is proposed versus the Preliminary FY22-23 Budget presented in March.

1. AB1600 funds continue to be constrained; planning for funds beyond the current plan is not supported by actual fund balances, and the City’s projections for income in Fy22-23 are preliminary at best. The use of the District’s General Fund can be accommodated by the amount of the net operating contribution generated by on-going operations in FY21-22 and FY22-23 combined.

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Revenue View by Unit: FY22-23 Proposed Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	Mid-Year Budget	Preliminary Budget	Proposed Budget	\$	%
Tax Revenue								
Property Taxes	\$10,023,720	\$10,730,942	\$11,177,134	\$11,620,966	\$11,957,600	\$12,674,600	\$717,000	6%
Parcel Taxes	\$1,548,789	\$1,585,718	\$1,616,370	\$1,603,591	\$1,636,000	\$1,658,000	\$22,000	1%
Other Taxes	\$536,575	\$570,820	\$494,590	\$499,892	\$495,000	\$495,000	\$0	0%
Total Tax Revenues	\$12,109,084	\$12,887,481	\$13,288,094	\$13,724,449	\$14,088,600	\$14,827,600	\$739,000	5%
<i>% of total</i>	<i>54%</i>	<i>64%</i>	<i>76%</i>	<i>64%</i>	<i>66%</i>	<i>68%</i>		
Other Funding Sources								
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	-
Total CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	-
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>6%</i>	<i>0%</i>	<i>0%</i>		
Earned Income								
Marketing and Public Info	\$22,421	\$20,926	\$1,552	\$0	\$0	\$0	0	-
Business Services	\$28,259	\$15,238	\$9,243	\$7,711	\$7,420	\$9,670	\$2,250	30%
Concessions	\$56,067	\$30,971	\$0	\$18,672	\$95,099	\$62,999	(\$32,100)	(34%)
Business Services	\$106,747	\$67,135	\$10,795	\$26,383	\$102,519	\$72,669	(\$29,850)	(29%)
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>		
Camp Shelly	\$75,411	\$20,224	\$4,399	\$60,221	\$60,575	\$60,575	\$0	0%
Extended Student Svcs (ESS)	\$5,141,361	\$4,015,338	\$2,370,782	\$3,365,031	\$3,465,360	\$3,465,360	\$0	0%
Senior Svcs and Volunteers	\$204,192	\$139,400	\$65,502	\$111,975	\$115,110	\$115,110	\$0	0%
Preschool	\$445,514	\$314,639	\$41,998	\$163,009	\$262,700	\$262,700	\$0	0%
Open Space	\$541,373	\$414,549	\$527,482	\$506,592	\$501,100	\$501,100	\$0	0%
Believes Program	\$136,128	\$148,586	\$0	\$124,174	\$380,000	\$380,000	\$0	0%
Middle School Program	\$623,033	\$487,603	(\$295)	\$0	\$0	\$0	\$0	-
Community Services	\$7,167,012	\$5,540,338	\$3,009,868	\$4,331,002	\$4,784,845	\$4,784,845	\$0	0%
<i>% of total</i>	<i>32%</i>	<i>27%</i>	<i>17%</i>	<i>20%</i>	<i>22%</i>	<i>2633%</i>		
Recreation Classes	\$516,021	\$62,811	\$39,523	\$117,617	\$174,000	\$177,500	\$3,500	2%
Adult Sports and Fitness	\$140,876	\$72,557	\$1,157	\$56,470	\$64,500	\$62,900	(\$1,600)	(2%)
Facility Use & Rentals	\$889,652	\$425,985	\$44,938	\$308,909	\$293,659	\$364,224	\$70,565	24%
Youth Sports and Fitness	\$191,833	\$126,859	\$162,163	\$387,759	\$397,000	\$419,000	\$22,000	6%
Field and Gym Rentals	\$498,537	\$389,543	\$265,577	\$479,051	\$525,600	\$485,600	(\$40,000)	(8%)
Aquatics	\$516,328	\$262,456	\$281,812	\$446,659	\$508,200	\$508,200	\$0	0%
Recreation	\$2,753,247	\$1,340,212	\$795,171	\$1,796,465	\$1,962,959	\$2,017,424	\$54,465	3%
<i>% of total</i>	<i>12%</i>	<i>7%</i>	<i>5%</i>	<i>8%</i>	<i>9%</i>	<i>9%</i>		
Park Operations	\$432,964	\$337,400	\$353,323	\$373,117	\$394,944	\$181,740	(\$213,204)	(54%)
<i>% of total</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>	<i>1%</i>		
Total Earned Income	\$10,459,970	\$7,285,085	\$4,169,158	\$6,526,967	\$7,245,267	\$7,056,678	(\$188,589)	(3%)
<i>% of total</i>	<i>46%</i>	<i>36%</i>	<i>24%</i>	<i>30%</i>	<i>34%</i>	<i>32%</i>		
Total General Fund Revenue	\$22,569,054	\$20,172,566	\$17,457,252	\$21,474,876	\$21,333,867	\$21,884,278	\$550,411	3%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Salaries and Benefits View by Unit: FY22-23 Proposed Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	Mid-Year Budget	Preliminary Budget	Proposed Budget	\$	%
Administration	\$1,680,884	\$2,330,721	\$2,209,588	\$1,907,392	\$1,928,784	\$1,852,636	(\$76,148)	(4%)
Marketing and Public Info	\$119,961	\$218,803	\$71,492	\$0	\$0	\$0	0	-
Technology and Communications	\$101,923	\$94,861	\$25,315	\$0	\$0	\$0	0	-
Customer and Business Services	\$459,893	\$307,731	\$149,831	\$159,514	\$187,292	\$223,303	36,011	19%
Concessions	\$35,179	\$13,494	\$0	\$12,008	\$48,769	\$21,239	(27,530)	(56%)
Administration	\$2,397,840	\$2,965,609	\$2,456,225	\$2,078,914	\$2,164,845	\$2,097,178	(\$67,667)	(3%)
<i>% of total</i>	<i>16%</i>	<i>20%</i>	<i>21%</i>	<i>17%</i>	<i>16%</i>	<i>16%</i>		
Camp Shelly	\$28,289	\$43,925	\$4,482	\$33,341	\$38,716	\$38,716	\$0	0%
Extended Student Svcs (ESS)	\$4,204,973	\$4,144,190	\$3,230,401	\$3,260,487	\$3,066,131	\$3,021,770	(44,361)	(1%)
Senior Svcs and Volunteers	\$325,691	\$167,677	\$116,943	\$146,328	\$184,666	\$167,473	(17,193)	(9%)
Preschool	\$422,919	\$327,410	\$50,598	\$148,531	\$246,399	\$246,399	0	0%
Open Space	\$1,149,578	\$944,022	\$904,156	\$968,287	\$1,155,577	\$1,155,577	0	0%
Community Outreach	\$0	\$171,210	\$671,778	\$659,552	\$720,223	\$731,332	11,109	2%
Believes Program	\$135,736	\$153,006	\$3,676	\$125,404	\$381,422	\$381,422	(0)	(0%)
Middle School Program	\$503,832	\$509,465	\$49,587	\$0	\$0	\$0	0	-
Community Services	\$6,771,018	\$6,460,905	\$5,031,620	\$5,341,930	\$5,793,133	\$5,742,689	(\$50,445)	(1%)
<i>% of total</i>	<i>46%</i>	<i>43%</i>	<i>42%</i>	<i>44%</i>	<i>43%</i>	<i>44%</i>		
Recreation Classes	\$79,549	\$2,996	\$0	\$0	\$0	\$0	0	-
Adult Sports and Fitness	\$45,984	\$47,147	\$11,221	\$16,715	\$14,892	\$14,892	(0)	(0%)
Facility Use & Rentals	\$391,356	\$205,585	\$42,256	\$155,892	\$283,181	\$283,181	0	0%
Youth Sports and Fitness	\$125,395	\$110,632	\$70,014	\$172,009	\$193,578	\$283,647	90,069	47%
Field and Gym Rentals	\$222,655	\$212,499	\$131,454	\$213,196	\$256,772	\$264,579	7,807	3%
Recreation Administration	\$0	\$514,747	\$651,991	\$502,992	\$275,196	\$279,171	3,975	1%
Building Operations	\$541,826	\$583,914	\$352,945	\$451,456	\$513,788	\$513,788	(0)	(0%)
Aquatics	\$1,088,951	\$541,834	\$194,368	\$485,260	\$845,381	\$844,092	(1,289)	(0%)
Recreation	\$2,495,716	\$2,219,354	\$1,454,248	\$1,997,519	\$2,382,787	\$2,483,350	\$100,563	4%
<i>% of total</i>	<i>17%</i>	<i>15%</i>	<i>12%</i>	<i>16%</i>	<i>18%</i>	<i>19%</i>		
Building Maintenance	542,858	945,645	896,043	895,199	937,838	916,229	(21,609)	(2%)
Park Operations	2,526,436	2,355,704	2,010,485	1,950,058	2,055,671	1,957,422	(98,249)	(5%)
Parks and Facilities Maintenance	\$3,069,294	\$3,301,349	\$2,906,528	\$2,845,257	\$2,993,509	\$2,873,651	(\$119,858)	(4%)
<i>% of total</i>	<i>21%</i>	<i>22%</i>	<i>25%</i>	<i>23%</i>	<i>22%</i>	<i>22%</i>		
TOTAL Salaries and Benefits Expense	\$14,733,868	\$14,947,217	\$11,848,622	\$12,263,620	\$13,334,274	\$13,196,868	(\$137,406)	(1%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Services and Supplies View by Unit: FY22-23 Proposed Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	Mid-Year Budget	Preliminary Budget	Proposed Budget	\$	%
Administration	\$926,128	\$1,327,433	\$1,449,572	\$2,070,216	\$2,271,288	\$2,303,527	\$32,239	1%
Marketing and Public Info	\$142,140	\$148,241	\$13,393	\$0	\$0	\$0	0	-
Technology and Communications	\$250,139	\$410,910	\$445,567	\$538,534	\$469,821	\$545,599	75,778	16%
Customer and Business Services	\$201,372	\$140,661	\$98,895	\$140,782	\$145,411	\$116,202	(29,209)	(20%)
Capital Equipment (excl CIP)	\$318,780	\$39,128	\$8,795	\$9,506	\$0	\$0	0	-
Concessions	\$21,001	\$9,135	\$0	\$24,825	\$47,969	\$31,919	(16,050)	(33%)
Administration	\$1,859,560	\$2,075,508	\$2,016,222	\$2,783,862	\$2,934,488	\$2,997,247	\$62,759	2%
<i>% of total</i>	<i>28%</i>	<i>32%</i>	<i>39%</i>	<i>41%</i>	<i>39%</i>	<i>40%</i>		
Camp Shelly	\$11,963	\$19,411	\$7,947	\$10,974	\$10,850	10,850	0	0%
Extended Student Svcs (ESS)	\$332,483	\$323,798	\$167,627	\$177,477	\$223,500	223,500	0	0%
Senior Svcs and Volunteers	\$135,384	\$101,544	\$38,215	\$59,729	\$58,732	61,132	2,400	4%
Preschool	\$26,856	\$10,307	\$140	\$7,620	\$9,000	9,000	0	0%
Open Space	\$91,357	\$83,135	\$90,907	\$90,245	\$91,575	91,575	0	0%
Community Outreach	\$0	\$3,031	\$2,722	\$16,244	\$43,988	57,448	13,460	31%
Believes Program	\$0	\$0	\$0	\$0	\$0	0	0	-
Middle School Program	\$27,304	\$23,516	\$1,488	\$0	\$0	0	0	-
Community Services	\$625,347	\$564,742	\$309,046	\$362,289	\$437,645	\$453,505	\$15,860	4%
<i>% of total</i>	<i>10%</i>	<i>9%</i>	<i>6%</i>	<i>5%</i>	<i>6%</i>	<i>6%</i>		
Recreation Classes	\$273,760	\$88,685	\$23,543	\$60,494	\$103,900	\$103,900	0	0%
Adult Sports and Fitness	\$60,426	\$46,543	\$845	\$23,286	\$23,700	\$23,700	0	0%
Facility Use & Rentals	\$159,868	\$70,959	\$1,711	\$17,466	\$15,600	\$19,590	3,990	26%
Youth Sports and Fitness	\$52,778	\$84,575	\$43,938	\$97,204	\$89,200	\$97,950	8,750	10%
Field and Gym Rentals	\$37,767	\$49,747	\$5,785	\$25,504	\$29,050	\$29,050	0	0%
Recreation Administration	\$0	\$3,159	\$24	\$1,292	\$0	\$0	0	-
Building Operations	\$137,063	\$92,135	\$13,804	\$81,805	\$86,500	\$86,500	0	0%
Aquatics	\$133,589	\$103,536	\$39,945	\$69,355	\$58,500	\$58,500	0	0%
Recreation	\$855,251	\$539,339	\$129,596	\$376,406	\$406,450	\$419,190	\$12,740	3%
<i>% of total</i>	<i>13%</i>	<i>8%</i>	<i>3%</i>	<i>6%</i>	<i>5%</i>	<i>6%</i>		
Building Maintenance	\$784,618	\$665,429	\$502,651	\$594,916	\$702,205	702,205	0	0%
Park Operations	\$2,404,834	\$2,609,198	\$2,192,459	\$2,602,948	\$3,029,530	2,985,596	(43,934)	(1%)
Parks and Facilities Maintenance	\$3,189,452	\$3,274,627	\$2,695,111	\$3,197,864	\$3,731,735	\$3,687,801	(\$43,934)	(1%)
<i>% of total</i>	<i>49%</i>	<i>51%</i>	<i>52%</i>	<i>48%</i>	<i>50%</i>	<i>49%</i>		
TOTAL Services & Supplies Expense	\$6,529,610	\$6,454,217	\$5,149,974	\$6,720,422	\$7,510,318	\$7,557,743	\$47,425	1%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Expenses by Type View: FY22-23 Proposed Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY22-23	Increase/(Decrease)	
	Actual	Actual	Actual	Mid-Year Budget	Preliminary Budget	Proposed Budget	\$	%
Salaries and Benefits								
Salaries - Full-time	\$5,746,727	\$7,074,272	\$6,077,388	\$6,528,891	\$6,796,261	\$6,840,557	\$44,296	1%
Salaries - Part-time Benefited	\$2,346,671	\$1,496,691	\$990,908	\$776,787	\$974,912	\$966,807	(\$8,105)	(1%)
Salaries - Part-time	\$2,561,659	\$1,749,256	\$629,067	\$1,638,351	\$1,915,934	\$1,947,412	\$31,478	2%
Stipends - Board	\$23,500	\$28,950	\$31,400	\$33,000	\$36,000	\$36,000	\$0	0%
Retirement	\$1,265,065	\$1,683,358	\$1,524,108	\$880,097	\$832,361	\$693,117	(\$139,244)	(17%)
Employee Group Insurance	\$1,706,047	\$1,898,746	\$1,584,006	\$1,589,441	\$1,802,781	\$1,813,332	\$10,551	1%
Workers' Compensation	\$560,344	\$399,917	\$251,742	\$327,954	\$387,128	\$380,821	(\$6,307)	(2%)
Unemployment	\$0	\$112,249	\$404,991	\$36,000	\$72,000	\$0	(\$72,000)	(100%)
Medicare/FICA Payroll Tax	\$523,855	\$503,779	\$355,012	\$453,098	\$516,896	\$518,822	\$1,926	0%
Total Salaries and Benefits	\$14,733,868	\$14,947,217	\$11,848,622	\$12,263,619	\$13,334,273	\$13,196,868	(\$137,405)	(1%)
<i>% of total spend</i>	<i>69%</i>	<i>70%</i>	<i>70%</i>	<i>65%</i>	<i>64%</i>	<i>64%</i>		
Services and Supplies								
Maintenance-Structures&Grounds	\$1,056,806	\$892,252	\$547,537	\$754,251	\$1,148,088	\$864,000	(\$284,088)	(25%)
Maintenance - Equipment	\$115,395	\$188,651	\$186,429	\$229,464	\$228,065	\$246,665	\$18,600	8%
Utilities - Water/Sewer	\$1,241,002	\$1,308,527	\$1,431,310	\$1,416,039	\$1,484,950	\$1,484,950	\$0	0%
Utilities - Gas/Electric/Other	\$451,606	\$370,599	\$314,273	\$333,671	\$343,800	\$343,800	\$0	0%
Communications	\$132,213	\$144,891	\$139,027	\$166,688	\$156,112	\$166,278	\$10,166	7%
Memberships & Subscriptions	\$31,464	\$33,774	\$27,188	\$33,891	\$29,183	\$29,183	\$0	0%
Travel	\$131,292	\$96,958	\$77,316	\$100,264	\$111,640	\$111,640	\$0	0%
Training & Conferences	\$46,378	\$13,463	\$3,366	\$31,786	\$48,825	\$51,065	\$2,240	5%
Publications & Legal Notices	\$4,485	\$3,179	\$2,106	\$2,027	\$2,400	\$10,400	\$8,000	333%
Legal	\$136,330	\$132,000	\$120,000	\$88,000	\$96,000	\$106,000	\$10,000	10%
Program Services/Supplies	\$130,309	\$125,077	\$249,102	\$60,937	\$250,610	\$270,521	\$19,911	8%
Professional Services	\$909,105	\$1,429,650	\$850,170	\$640,301	\$697,594	\$978,260	\$280,666	40%
Licensing	\$25,233	\$19,947	\$14,304	\$22,950	\$16,650	\$16,650	\$0	0%
Field Trips/Events	\$134,397	\$89,288	(\$965)	\$17,331	\$30,320	\$30,320	\$0	0%
Instructors & Sports Officials	\$372,494	\$230,262	\$99,723	\$195,189	\$245,812	\$245,812	\$0	0%
Insurance	\$303,275	\$403,470	\$546,180	\$548,064	\$621,900	\$625,350	\$3,450	1%
Rents/Leases - Equipment	\$105,419	\$105,333	\$108,136	\$112,838	\$115,613	\$102,404	(\$13,209)	(11%)
Rents/Leases-Structure&Grounds	\$141,603	\$205,033	\$174,616	\$180,613	\$184,548	\$184,548	\$0	0%
Rent & Lease - Vehicle	\$0	\$146,046	\$17,373	\$153,591	\$155,820	\$155,820	\$0	0%
Agricultural Supplies	\$90,659	\$33,479	\$34,733	\$113,597	\$121,500	\$121,500	\$0	0%
Uniforms/Safety Products	\$30,048	\$31,400	\$21,270	\$34,384	\$37,110	\$37,110	\$0	0%
Household Supplies	\$117,836	\$104,132	\$39,400	\$67,722	\$76,440	\$76,440	\$0	0%
Food	\$140,532	\$94,169	\$18,225	\$42,442	\$99,480	\$79,119	(\$20,361)	(20%)
Office Supplies	\$71,702	\$57,353	\$19,845	\$30,088	\$35,440	\$33,990	(\$1,450)	(4%)
Medical	\$21,627	\$12,253	\$7,722	\$15,577	\$18,750	\$18,750	\$0	0%
Tools & Instruments	\$32,867	\$21,227	\$15,319	\$23,295	\$28,800	\$28,800	\$0	0%
Non Capital Equipment	\$118,805	\$53,824	\$24,491	\$136,134	\$79,200	\$79,200	\$0	0%
Miscellaneous-Refunds Expense	(\$116)	\$135	\$6,708	(\$102)	\$0	\$0	\$0	-
Finance Charges/Rec Software Credit Card	\$74,370	\$44,166	\$35,275	\$54,109	\$52,555	\$63,555	\$11,000	21%
Recreation Software Transaction Fees	\$43,694	\$30,330	\$11,000	\$27,378	\$28,500	\$31,000	\$2,500	9%
Pension Debt Service Interest	\$0	\$0	\$0	\$260,766	\$256,983	\$256,983	\$0	0%
POB Debt Service Principal	\$0	\$0	\$0	\$660,000	\$550,000	\$550,000	\$0	0%
P G & E debt service	\$0	\$0	\$0	\$157,631	\$157,631	\$157,630	(\$1)	(0%)
Total Services and Supplies	\$6,210,830	\$6,454,217	\$5,141,179	\$6,710,916	\$7,510,318	\$7,557,743	\$47,425	1%
Capital Equipment	318,780	39,128	8,795	9,506	0	0	0	-
Total Operating Expenses	\$21,263,478	\$21,440,562	\$16,998,595	\$18,984,041	\$20,844,591	\$20,754,610	(\$89,981)	(0%)

CIP Plan – FY21-22 and FY22-23

P13 CIP Project Financials - Project Spending View: FY21-22
and FY22-23

CIP Project Financials - Project Spending View: FY21-22 and FY22-23

Actual Results through January 3, 2022 (schedule updated 3/3/22)

Project #	Project Name	Status	Project Funding	Total Project Budget	Total Spend to Date	Balance of Project Est	Total Project Forecast	Forecast Fav/(unfav) vs Budget	1st Half FY21-22	2nd Half FY21-22	FY22-23 Spend
									Actual	Forecast	
Sub-total, General Fund				\$709,000	\$755,629	\$525,450	\$1,281,079	(\$572,079)	\$751,079	\$215,000	\$2,162,450
Sub-total, AB1600				\$3,576,000	\$1,153,750	\$2,697,128	\$3,850,878	(\$274,878)	1,081,245	\$1,193,128	\$410,000
Total Spend				\$4,285,000	\$1,909,379	\$3,222,578	\$5,131,957	(\$846,957)	\$1,832,324	\$1,408,128	\$2,572,450
tbd	Synthetic Turf - Robertson (2 fields)	Not Yet Begun	General Fund								\$1,600,000
tbd	Roof at Trevarno	Not Yet Begun	General Fund							\$40,000	
tbd	Senior Lobby at RLCC	Not Yet Begun	General Fund							\$25,000	\$0
tbd	ESS Buildings - remodel (3 buildings interior mostly - ADA)	Not Yet Begun	General Fund								\$100,000
tbd	Asphalt - scattered amongst parks (Spruiell)	Not Yet Begun	General Fund (AB?)							\$150,000	\$0
tbd	Restroom at Sycamore Picnic Area (for picnics and programs)	Not Yet Begun	AB1600								\$350,000
tbd	HVAC at Trevarno/Little House	Not Yet Begun	General Fund								\$50,000
001	May Nissen Fence Replacement	Not Yet Begun	General Fund	\$80,000		\$80,000	\$80,000	\$0			
455	Shade Structures/Various Parks	Not Yet Begun	AB1600	\$564,000		\$564,000	\$564,000	\$0		\$60,000	\$60,000
727	May Nissen Bleacher Demolition	Not Yet Begun	General Fund	\$33,000		\$33,000	\$33,000	\$0			
tbd	Park Capacity Enhancements	Not Yet Begun	AB1600	\$1,000,000		\$1,000,000	\$1,000,000	\$0			
902	Joe Michell Building	In Progress	AB1600	\$1,500,000	1,013,654	\$271,632	\$1,285,286	\$214,714	1,013,654	\$271,632	
017	Trevarno Road Water/Sewer Assessment District	In Progress	(3) General Fund	\$0	458,787	\$77,000	\$535,787	(\$535,787)	458,787		\$77,000
730	Rodeo Stadium Infrastructure Improvements	In Progress	General Fund	\$340,000	4,550	\$335,450	\$340,000	\$0			\$335,450
723	Patterson Ranch Trail	In progress	(1) AB1600	\$117,000	72,505	\$44,495	\$117,000	\$0		\$44,495	
451	Bike Pump Track	In progress	AB1600	\$350,000	22,201	\$817,000	\$839,201	(\$489,201)	22,201	\$817,000	
109	May Nissen Pool Resurfacing	Complete	General Fund	\$200,000	207,350	\$0	\$207,350	(\$7,350)	207,350		
004	Resurface/restripe May Nissen Tennis Court	Complete	AB1600	\$45,000	45,391	\$0	\$45,391	(\$391)	45,391		
005	May Nissen Tennis Court Fence	Complete	(2) General Fund	\$36,000	62,090	\$0	\$62,090	(\$26,090)	62,090		
002	May Nissen Basketball Court Paint/Re-stripe	Complete	General Fund	\$20,000	22,852	\$0	\$22,852	(\$2,852)	22,852		
Totals				\$4,285,000	\$1,909,379	\$3,222,578	\$5,131,957	(\$846,957)	\$1,832,324	\$1,408,128	\$2,572,450
									\$0	\$0	\$0

(1) The balance of project spend estimate of \$45k will soon be refined (for tanks, pump, and fencing)

(2) The Nissen Tennis Court fence was completed in June, 2021 and the actual costs exceeded the approved budget due to an error in the original project quote and material price increases.

(3) The Trevarno Road initiative was not approved prior to the FY21-22 Budget Process; Decision was made by the Board, upon staff's recommendation, to pay up front once financing terms and total project costs were known. The balance of Project forecast is associated with connectivity between the "Little House" and the new sewer/water systems and for the Trevarno Office to be connected to the new Sewer infrastructure



Thank You