























**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Net Operating Contribution (Revenue less Sal/Ben less Svcs and Supplies)**

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	PRELIM BUDGET	\$	%
Administration	\$9,502,072	\$9,256,897	\$9,467,391	\$11,397,577	\$10,907,466	\$11,323,946	\$416,481	4%
Marketing and Public Info	(\$252,876)	(\$355,155)	(\$83,333)	(\$4,557)	\$0	\$0	0	-
Technology and Communications	(\$352,062)	(\$505,771)	(\$470,881)	(\$517,119)	(\$609,276)	(\$607,600)	1,676	0%
Customer and Business Services	(\$619,810)	(\$424,118)	(\$236,770)	(\$298,264)	(\$354,557)	(\$399,809)	(45,252)	(13%)
Concessions	(\$113)	\$8,342	\$0	(\$8,610)	\$3,073	\$467	(2,606)	(85%)
<b>Administration</b>	<b>\$8,277,211</b>	<b>\$7,980,196</b>	<b>\$8,676,406</b>	<b>\$10,569,026</b>	<b>\$9,946,706</b>	<b>\$10,317,005</b>	<b>\$370,299</b>	<b>4%</b>
Camp Shelly	\$35,159	(\$43,112)	(\$8,030)	\$41,011	\$53,735	\$26,566	(27,169)	(51%)
Extended Student Svcs (ESS)	\$603,905	(\$452,651)	(\$1,027,245)	(\$240,515)	\$276,844	\$433,812	156,968	57%
Senior Svcs and Volunteers	(\$256,883)	(\$129,820)	(\$89,655)	(\$95,212)	(\$77,349)	(\$127,795)	(50,446)	(65%)
Preschool	(\$4,261)	(\$23,078)	(\$8,741)	\$12,725	\$55,867	\$41,444	(14,424)	(26%)
Open Space	(\$699,562)	(\$612,608)	(\$467,581)	(\$473,566)	(\$599,081)	(\$734,366)	(135,284)	(23%)
Community Outreach	\$0	(\$174,241)	(\$674,500)	(\$672,163)	(\$749,288)	(\$815,984)	(66,695)	(9%)
ASES Program	\$392	(\$4,420)	(\$3,676)	(\$1)	(\$2,767)	(\$3)	2,764	100%
Middle School Program	\$91,897	(\$45,378)	(\$51,370)	\$26,834	\$0	\$0	0	-
<b>Community Services</b>	<b>(\$229,353)</b>	<b>(\$1,485,309)</b>	<b>(\$2,330,798)</b>	<b>(\$1,400,888)</b>	<b>(\$1,042,040)</b>	<b>(\$1,176,326)</b>	<b>(\$134,286)</b>	<b>(13%)</b>
Recreation Classes	\$162,712	(\$28,870)	\$15,980	\$65,853	\$115,716	\$88,090	(27,626)	(24%)
Adult Sports and Fitness	\$34,466	(\$21,132)	(\$10,909)	\$24,134	\$25,230	\$29,333	4,103	16%
Facility Use & Rentals	\$338,428	\$149,442	\$971	\$226,964	\$135,871	\$81,229	(54,642)	(40%)
Youth Sports and Fitness	\$13,660	(\$68,348)	\$48,211	\$173,643	\$246,367	\$208,730	(37,638)	(15%)
Field and Gym Rentals	\$238,115	\$127,296	\$128,339	\$280,776	\$217,271	\$110,114	(107,156)	(49%)
Recreation Administration	\$0	(\$517,906)	(\$652,015)	(\$509,343)	(\$288,374)	(\$311,231)	(22,857)	(8%)
Building Operations	(\$678,889)	(\$676,049)	(\$366,750)	(\$519,442)	(\$610,663)	(\$645,257)	(34,594)	(6%)
Aquatics	(\$706,212)	(\$382,913)	\$47,500	(\$71,298)	(\$434,522)	(\$388,069)	46,454	11%
<b>Recreation</b>	<b>(\$597,720)</b>	<b>(\$1,418,481)</b>	<b>(\$788,672)</b>	<b>(\$328,711)</b>	<b>(\$593,105)</b>	<b>(\$827,060)</b>	<b>(\$233,956)</b>	<b>(39%)</b>
Building Maintenance	(\$1,327,476)	(\$1,611,074)	(\$1,398,694)	(\$1,595,858)	(\$1,821,054)	(\$2,124,863)	(303,809)	(17%)
Park Operations	(\$4,498,306)	(\$4,627,502)	(\$3,849,621)	(\$4,425,231)	(\$5,215,026)	(\$5,289,287)	(74,262)	(1%)
<b>Parks and Facilities Maintenance</b>	<b>(\$5,825,782)</b>	<b>(\$6,238,575)</b>	<b>(\$5,248,316)</b>	<b>(\$6,021,089)</b>	<b>(\$7,036,080)</b>	<b>(\$7,414,150)</b>	<b>(\$378,070)</b>	<b>(5%)</b>
Operating Capital	(\$318,780)	(\$39,128)	(\$8,795)	(\$20,328)	(\$84,634)	(\$475,000)	(390,366)	(461%)
<b>TOTAL</b>	<b>\$1,305,576</b>	<b>(\$1,201,298)</b>	<b>\$299,826</b>	<b>\$2,798,009</b>	<b>\$1,190,848</b>	<b>\$424,469</b>	<b>(\$376,013)</b>	<b>(32%)</b>

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Expenses by Type View: FY23-24 Preliminary Budget**

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	FINAL BUDGET	PRELIMINARY BUDGET	\$	%
<b>Salaries and Benefits</b>								
Salaries - Full-time	\$5,746,727	\$7,074,272	\$6,077,388	\$6,365,325	\$6,735,875	\$7,508,659	\$772,784	11%
Salaries - Part-time Benefited	\$2,346,671	\$1,496,691	\$990,908	\$750,565	\$1,024,966	\$1,081,115	\$56,149	5%
Salaries - Part-time	\$2,561,659	\$1,749,256	\$629,067	\$1,536,199	\$1,886,621	\$2,161,314	\$274,693	15%
Stipends - Board	\$23,500	\$28,950	\$31,400	\$30,400	\$33,000	\$36,000	\$3,000	9%
Retirement	\$1,265,065	\$1,683,358	\$1,524,108	\$844,697	\$668,605	\$780,947	\$112,342	17%
Employee Group Insurance	\$1,706,047	\$1,898,746	\$1,584,006	\$1,577,179	\$1,789,071	\$2,103,595	\$314,524	18%
Workers' Compensation	\$560,344	\$399,917	\$251,742	\$321,374	\$374,862	\$452,580	\$77,718	21%
Unemployment	\$0	\$112,249	\$404,991	\$0	\$0	\$0	\$0	-
Medicare/FICA Payroll Tax	\$523,855	\$503,779	\$355,012	\$434,049	\$513,450	\$592,995	\$79,545	15%
<b>Total Salaries and Benefits</b>	<b>\$14,733,868</b>	<b>\$14,947,217</b>	<b>\$11,848,622</b>	<b>\$11,859,789</b>	<b>\$13,026,450</b>	<b>\$14,717,205</b>	<b>\$1,690,755</b>	<b>13%</b>
<i>% of total</i>	<i>69%</i>	<i>70%</i>	<i>69%</i>	<i>63%</i>	<i>61%</i>	<i>62%</i>		
<b>Services and Supplies</b>								
Maintenance-Structures&Grounds	\$1,056,806	\$892,252	\$547,537	\$747,927	\$959,733	\$999,088	\$39,355	4%
Maintenance - Equipment	\$115,395	\$188,651	\$186,429	\$184,492	\$238,205	\$278,139	\$39,934	17%
Utilities - Water/Sewer	\$1,241,002	\$1,308,527	\$1,431,310	\$1,663,320	\$1,656,468	\$1,747,200	\$90,732	5%
Utilities - Gas/Electric/Other	\$451,606	\$370,599	\$314,273	\$483,946	\$575,782	\$707,534	\$131,752	23%
Communications	\$132,213	\$144,891	\$139,027	\$153,634	\$164,091	\$155,866	(\$8,225)	(5%)
Memberships & Subscriptions	\$31,464	\$33,774	\$27,188	\$29,293	\$34,825	\$40,486	\$5,661	16%
Travel	\$131,292	\$96,958	\$77,316	\$108,625	\$122,361	\$150,440	\$28,079	23%
Training & Conferences	\$46,378	\$13,463	\$3,366	\$13,261	\$48,845	\$47,150	(\$1,695)	(3%)
Publications & Legal Notices	\$4,485	\$3,179	\$2,106	\$3,446	\$9,013	\$12,170	\$3,157	35%
Legal	\$136,330	\$132,000	\$120,000	\$61,000	\$156,000	\$136,000	(\$20,000)	(13%)
Program Services/Supplies	\$130,309	\$125,077	\$249,102	\$64,496	\$288,883	\$104,443	(\$184,440)	(64%)
Professional Services	\$909,105	\$1,396,301	\$850,170	\$650,132	\$956,467	\$942,784	(\$13,682)	(1%)
Licensing	\$25,233	\$19,947	\$14,304	\$20,313	\$23,322	\$21,950	(\$1,372)	(6%)
Field Trips/Events	\$134,397	\$89,288	(\$965)	\$24,957	\$50,874	\$37,900	(\$12,974)	(26%)
Instructors & Sports Officials	\$372,494	\$230,262	\$99,723	\$259,785	\$333,962	\$283,030	(\$50,932)	(15%)
Insurance	\$303,275	\$403,470	\$546,180	\$549,317	\$643,719	\$731,639	\$87,920	14%
Rents/Leases - Equipment	\$105,419	\$105,333	\$108,136	\$108,414	\$114,158	\$68,154	(\$46,004)	(40%)
Rents/Leases-Structure&Grounds	\$141,603	\$205,033	\$174,616	\$171,659	\$165,925	\$186,648	\$20,723	12%
Rent & Lease - Vehicle	\$0	\$146,046	\$17,373	\$151,364	\$153,591	\$240,536	\$86,945	57%
Agricultural Supplies	\$90,659	\$33,479	\$34,733	\$77,449	\$112,546	\$135,700	\$23,154	21%
Uniforms/Safety Products	\$30,048	\$31,400	\$21,270	\$29,281	\$37,580	\$42,960	\$5,380	14%
Household Supplies	\$117,836	\$104,132	\$39,400	\$68,612	\$75,110	\$85,240	\$10,130	13%
Food	\$140,532	\$94,169	\$18,225	\$47,390	\$62,682	\$72,884	\$10,202	16%
Office Supplies	\$71,702	\$57,353	\$19,845	\$23,237	\$36,598	\$36,860	\$262	1%
Medical	\$21,627	\$12,253	\$7,722	\$12,562	\$23,435	\$20,750	(\$2,685)	(11%)
Tools & Instruments	\$32,867	\$21,227	\$16,519	\$22,457	\$38,971	\$33,627	(\$5,344)	(14%)
Non Capital Equipment	\$118,805	\$53,824	\$24,491	\$136,609	\$92,836	\$72,200	(\$20,636)	(22%)
Miscellaneous-Refunds Expense	(\$116)	\$135	\$6,708	(\$148)	\$148	\$0	(\$148)	(100%)
Finance Charges/Rec Software Credit Card	\$74,370	\$44,166	\$35,275	\$71,150	\$78,130	\$78,381	\$251	0%
Recreation Software Transaction Fees	\$43,694	\$30,330	\$11,000	\$30,563	\$32,656	\$34,500	\$1,844	6%
Pension Debt Service Interest	\$0	\$0	\$0	\$260,948	\$256,983	\$248,955	(\$8,028)	(3%)
POB Debt Service Principal	\$0	\$0	\$0	\$660,000	\$550,000	\$565,000	\$15,000	3%
P G & E debt service	\$0	\$0	\$157,631	\$157,631	\$157,631	\$157,631	\$0	0%
<b>Total Services and Supplies</b>	<b>\$6,210,830</b>	<b>\$6,420,868</b>	<b>\$5,300,010</b>	<b>\$7,047,121</b>	<b>\$8,251,530</b>	<b>\$8,475,847</b>	<b>\$224,316</b>	<b>3%</b>
<b>Operating Capital</b>	<b>318,780</b>	<b>39,128</b>	<b>8,795</b>	<b>20,328</b>	<b>84,634</b>	<b>475,000</b>	<b>390,366</b>	<b>461%</b>
<b>Total Operating Expenses</b>	<b>\$21,263,478</b>	<b>\$21,407,213</b>	<b>\$17,157,426</b>	<b>\$18,927,238</b>	<b>\$21,362,615</b>	<b>\$23,668,052</b>	<b>\$2,305,437</b>	<b>11%</b>

## **Capital Improvement Program (CIP) “Major Projects” and Operating Capital “Minor Projects/Equipment”**

PURPOSE: This report is intended to provide a preview of staff’s recommendation for the FY23-24 Capital Improvement Program (CIP) and Operating Capital Budget that will be presented to the larger Board at its May 31, 2023 Board Budget Workshop.

BACKGROUND: The Board recently approved a multi-year plan for CIP at its March 8, 2023 Board Meeting. Since that meeting, staff have established, for the first time, clear criteria for designating a project as CIP or Operating Capital (see Appendix A). In applying these definitions to staff’s previous CIP plans, several projects will now be treated as Operating Capital (formerly referred to as “Capital Equipment”). Thus, both CIP and Operating Capital are presented in this staff report, with notes as to items that have been reclassified.

Note: these classification changes will have NO impact on the District’s General Fund or plans for AB1600 project funding (project funding is not affected).

**Changes that have been made to staff’s CIP Budget proposal vs what was reviewed the March, 2023 Budget Workshop are listed below (General Fund unless otherwise noted):**

### **1. Projects moved FROM CIP TO Operating Capital:**

- a. Shade Structures/Various Parks (\$60k per year – AB1600)
- b. FY22-23:
  - i. Mocho Community Garden (\$90k – AB1600)
  - ii. Aquatics Scoreboard (\$92k)
  - iii. Trevarno HVAC / Little House (\$35k in FY22-23)
- c. FY23-24:
  - i. Cresta Blanca floor (\$95k)
  - ii. ESS Buildings (\$100k moved from FY22-23 to FY23-24 and increased to \$200k)
- d. FY24-25:
  - i. Roof at Trevarno (\$65k, was FY23-24, now slated for FY24-25)

Note: projects that are in progress and for which actual spending has occurred will not be subject to reclassification (example: Patterson Ranch Trail)

### **2. Projects/Equipment For Inclusion in Operating Capital:**

- a. FY22-23:
  - i. Shade Structure RLCC Café Plaza (\$13k)
  - ii. Aerator for Sports Field Maintenance (\$18k)

iii. Smithco Infield Grooming Machine (\$25k)

b. FY23-24:

i. Christensen School Roof (\$30k)

ii. Robertson Park Field 3 – natural turf replacement (\$150k)

iii. Bill Payne Sports Fields (2) – reducing the size of infield to expand availability to youth sports (\$100k – AB1600)

**CIP Project Financials - Project Spending View: FY22-23 and FY23-24, with preliminary projections for FY24-25 thru FY27-28**

Schedule updated 5/15/23

includes ALL projects that have spending in FY22-23 and/or that will be completed in FY22-23 or beyond; reflects CIP criteria adopted in March, 2023

Project #	Project Name	Status	Project Funding Source	6-Year Projections			
				FY22-23 Forecast	FY23-24 Preliminary Budget	FY24-25 Projection	FY25-28 Projection
			AB1600	261,514	2,223,117	2,000,000	6,000,000
			Restricted Fund	\$0	\$82,800	\$0	\$0
			General Fund	\$1,902,522	\$0	\$0	\$0
			Reserve Funds	\$0	\$500,000	\$1,300,000	\$1,500,000
			<b>Total Spend</b>	<b>2,164,036</b>	<b>2,805,917</b>	<b>3,300,000</b>	<b>7,500,000</b>
					\$0		
tbd	Park Capacity Enhancements	Not Yet Begun	AB1600	\$0	\$1,000,000	\$2,000,000	\$6,000,000
tbd	Amphitheater for Sycamore Grove - Arroyo side	Not Yet Begun	AB1600	\$0	\$300,000		
tbd	Bill Clark Park Playground (Equipment/accessibility)	Not Yet Begun	AB1600	\$0	\$117,200	\$0	\$0
tbd	Bill Clark Park Playground (Equipment/accessibility)	Not Yet Begun	Restricted Fund	\$0	\$82,800	\$0	\$0
tbd	Park Equipment Replacement - Ida Holm	Not Yet Begun	Reserve Funds	\$0	\$250,000		
tbd	Park Equipment Replacement - Jack Williams	Not Yet Begun	Reserve Funds	\$0	\$250,000		
tbd	Park Equipment Replacement - Tex Spruiell	Not Yet Begun	Reserve Funds	\$0	\$0	\$250,000	
tbd	Park Equipment Replacement - Mocho	Not Yet Begun	Reserve Funds	\$0	\$0	\$250,000	
tbd	Park Equipment Replacement - El Padro	Not Yet Begun	Reserve Funds	\$0	\$0		\$250,000
tbd	Park Equipment Replacement - Lester J Knott	Not Yet Begun	Reserve Funds	\$0	\$0		\$250,000
tbd	Park Equipment Replacement - Hagemann	Not Yet Begun	Reserve Funds	\$0	\$0		\$250,000
tbd	Park Equipment Replacement - Altamont Creek	Not Yet Begun	Reserve Funds	\$0	\$0		\$250,000
tbd	Park Equipment Replacement - Christensen	Not Yet Begun	Reserve Funds	\$0	\$0		\$250,000
tbd	Park Equipment Replacement - Al Caffodio	Not Yet Begun	Reserve Funds	\$0	\$0		\$250,000
tbd	Synthetic Turf Replacement - Cayetano	Not Yet Begun	Reserve Funds	\$0	\$0	\$800,000	
006	Restroom at Sycamore Picnic Area (for picnics and programs)	In Progress	AB1600	\$204,760	\$0	\$0	\$0
451	Bike Pump Track - Sunken Gardens	In progress	AB1600	\$5,214	\$805,917	\$0	\$0
723	Patterson Ranch Trail	In progress	AB1600	\$44,495	\$0	\$0	\$0
017	Trevarno Road Water/Sewer Assessment District (last phase)	In Progress	General Fund	\$49,515	\$0	\$0	\$0
730	Rodeo Stadium Infrastructure Improvements	In Progress	General Fund	\$248,392	\$0	\$0	\$0
902	Joe Michell Building (last phase)	Completed	AB1600	\$7,045	\$0	\$0	\$0
018	Synthetic Turf - Robertson (2 fields)	Completed	General Fund	\$1,604,615	\$0	\$0	\$0
			Totals	<b>\$2,164,036</b>	<b>\$2,805,917</b>	<b>\$3,300,000</b>	<b>\$7,500,000</b>

Attachment A – Salary and Benefit Assumptions for FY23-24

**Salaries**

COLA	July, 2023	3%	< reflects 12/22 projections for California from the Federal Reserve (via PFM Financial Advisors)
STEPS	Varies		< we do this at the individual level - most will be in January following steps implemented in January 2022

**Workers Compensation**

Tier		FY21-22	FY22-23	FY23-24	growth rate
		% of Sal	% of Sal	% of Sal	
7720	<b>Park Rangers</b>	3.37%	3.61%	3.79%	5%
8810	<b>Clerical</b>	0.31%	0.29%	0.30%	5%
9410	<b>Recreation</b>	1.73%	1.39%	1.46%	5%
9420	<b>Manual</b>	10.21%	11.32%	11.89%	5%

**ACERA**

Tier	Thru Aug22	Thru Aug23	ACERA Rates Sep23+ (4/13/23)	ACERA Employer Increase
Tier 1	14.88%	10.97%	10.97%	0.0%
Tier 3	19.94%	16.41%	17.15%	4.5%
Tier 4	13.13%	9.23%	9.30%	0.8%

**457 Plan for Benefited, non-Pensioned Staff**

		FY22-23	FY23-24
		% of Sal	% of Sal
Contribution for Full time Regular staff		2%	2%
Maximum Match for all benefited people		4%	4%
Planning Assumptions:	Part-Time Benefited	4%	4%
	Regular	6%	6%

**Health, Dental, and Other Benefits**

3.0%	UHC increase estimate
3.0%	Kaiser increase estimate
5.0%	Delta Dental increase estimate
3.0%	Other Benefits increase estimate