#### LIVERMORE AREA RECREATION AND PARK DISTRICT

## FINANCE COMMITTEE MINUTES

### Wednesday, September 18, 2023 1:00 PM

Committee Members Present: Chair Pierpont, Director Boswell

LARPD Staff Present: Mat Fuzie, Jeffrey Schneider, Michelle Kleman, Fred

Haldeman, Pamela Healy, Julie Dreher, Jill Kirk

Kendahl Hettick (via Zoom)

**Others Present:** There were no members of the public present.

1. Call to Order: Chair Pierpont called the meeting to order at 1:00 p.m.

- **2. Public Comment:** There were no members of the public present. There was no public comment. Chair Pierpont closed the public comment period.
- Approval of the Minutes of the Finance Committee Meeting held on August 23, 2023: Director Boswell moved to approve the minutes; Chair Pierpont seconded the motion.
  - > Action: The minutes were approved unanimously as submitted.
  - **4.** August Financials: Finance Officer (FO) Julie Dreher and Business Services Manager (BSM) Schneider reviewed August Financials (attached) and took questions.

#### Highlights from Page 1:

Although anticipated, the numbers this month are not as favorable as we are used to seeing. Tax revenue was 81% less than budget this month; however, this was simply a timing issue, as the revenue we expected to receive in August came a month earlier than anticipated and was booked in July. Revenue from operations was down by 3%. Most of this was due to the ESS program, but as we continue to ramp up staffing in that department, we plan to increase enrollment and catch up on the revenue side. Community Services Manager (CSM) Jill Kirk commented that between now and November, we are enrolling 43 more kids, which will help significantly. Currently, there are a total of 476 enrolled in the program, and the additional 43 will bring us up to 519.

Salary/Benefits expenses were unfavorable by 2% for the month. There was a timing issue where the Aquatics budget didn't accommodate the increased staffing for the last week of summer, but this should not be an issue moving forward.

Services/Supplies were over budget by \$57k this month, largely due to higher-thanexpected water expenses, as well as trail repairs at Holdener and Sycamore Grove, though the District will eventually be reimbursed for the trail repair expenses through FEMA. Minutes: Finance Committee Meeting – September 18, 2023

Operating Capital is \$150k favorable due to the budgeted, but not yet spent, turf replacement project at Robertson Park.

Net Operating Results for the month of August reflect a modest \$5k negative variance.

### Highlights from Page 2:

The year-to-date net operating results through August include the unspent \$150k for the Robertson Park turf replacement project. Taking that into consideration, the bottom line is closer to \$80k favorable.

#### **Committee Questions/Comments:**

- The staff is doing an excellent job.
- What is the status of the Pump Track project? The City of Livermore {COL}
  Planning Department staff recently completed a parking study. It has been
  determined that we do not need to add parking, thus the project should move
  forward.

**Action:** This was a discussion only; no Committee action was taken.

**5. Discussion – Investment Profile:** BSM Schneider reviewed the staff report (attached) with the Committee and took questions.

Discussion highlights included:

- Data shown is as of August 18<sup>th</sup>. BSM Schneider also has updated numbers.
- Finance staff meets weekly to review and balance our investments. We have stayed conservative and are currently enrolled in CAMP Pool and CAMP Term.
- LARPD uses CAMP Pool to earn a solid return in a liquid fund.
- ➤ We are also enrolled in California CLASS; however, they offer similar instruments, similar maturity. California CLASS rates are currently 5.47% vs 5.52% for CAMP.
- LAIF (Local Agency Investment Fund) is an investment program offered through the State Treasurer's office. This option will be discussed with the Committee at a future meeting.
- ➤ Deferred maintenance: The Committee previously talked about adding to reserves in December. GM Fuzie commented, to move or add funds to deferred maintenance, the Board has to have a discussion: either invest as you are suggesting or invest otherwise (i.e., add one more playground).
- > **Action:** This was for information only; no Committee action was taken.
- 6. Directors'/General Manager's Reports and Announcements:
  - GM Fuzie announced to the Committee members that for the October 11<sup>th</sup> regular Board meeting, both Director Furst and Director Palajac will be on vacation. There are currently no business items for the agenda.
- **7. Adjournment:** The meeting was adjourned by Chair Pierpont at 1:35 p.m.

/ph

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results For the Month of August, 2023

	FY21-22	FY22-23	FY23-24	-24	.Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$24,827	\$64,159	\$12,535	\$67,000	(\$54,465)	(81%)
From Operations	528,845	765,204	789,112	811,827	(22,715)	(3%)
Total Revenue	\$553,672	\$829,364	\$801,646	\$878,827	(\$77,181)	(%6)
Salary and Benefits	1.007.627	1.029.304	1.164.084	1.142.746	(21.338)	(%)
Services and Supplies	658,427	647,501	830,884	773,982	(56,902)	(2%)
Operating Capital	0	16,311	0	150,000	150,000	100%
Sub-total, Expenses	\$1,666,054	\$1,693,116	\$1,994,968	\$2,066,728	\$71,760	3%
Net Operating Results	(\$1,112,382)	(\$863,752)	(\$1,193,322)	(\$1,187,901)	(\$5,421)	(%0)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD) Summary View: ACTUAL Results Year-to-Date August, 2023

Revenue         \$26,868         \$64,159         \$67,057         \$67,0           Taxes         1,138,258         1,540,724         1,686,041         1,602,2           From Operations         1,138,258         1,540,724         1,686,041         1,602,2           Total Revenue         \$1,165,125         \$1,604,883         \$1,753,098         \$1,669,2           Salary and Benefits         \$1,852,781         \$1,873,822         \$2,072,420         \$2,066,0           Services and Supplies         \$1,249,547         \$1,368,955         \$1,670,098         \$1,673,0           Operating Capital         \$0         \$26,870         \$150,0		FY21-22	FY22-23	FY23-24	-24	Variance:	
\$26,868 \$64,159 \$67,057 1,138,258 1,540,724 1,686,041 venue \$1,165,125 \$1,604,883 \$1,753,098 \$1,249,547 \$1,368,955 \$1,670,098 \$0 \$26,870 \$0		Actual	Actual	Actual	Budget		%
\$26,868 \$64,159 \$67,057 1,138,258 1,540,724 1,686,041  venue \$1,165,125 \$1,604,883 \$1,753,098  \$\$1,852,781 \$1,873,822 \$2,072,420  \$\$5,1,249,547 \$1,368,955 \$1,670,098  \$\$0 \$26,870 \$5	Revenue						
venue       \$1,138,258       1,540,724       1,686,041         \$1,165,125       \$1,604,883       \$1,753,098         \$1,852,781       \$1,873,822       \$2,072,420         es       \$1,249,547       \$1,368,955       \$1,670,098         \$0       \$26,870       \$0	Taxes	\$26,868	\$64,159	\$67,057	\$67,000	\$57	%0
venue       \$1,165,125       \$1,604,883       \$1,753,098         \$1,852,781       \$1,873,822       \$2,072,420         es       \$1,249,547       \$1,368,955       \$1,670,098         \$0       \$26,870       \$0	From Operations	1,138,258	1,540,724	1,686,041	1,602,257	83,784	2%
\$1,852,781 \$1,873,822 \$2,072,420 <b>es</b> \$1,249,547 \$1,368,955 \$1,670,098 \$0 \$26,870 \$0	Total Revenue	\$1,165,125	\$1,604,883	\$1,753,098	\$1,669,257	\$83,841	2%
\$1,852,781 \$1,873,822 \$2,072,420 <b>es</b> \$1,249,547 \$1,368,955 \$1,670,098 \$0 \$26,870 \$0							
\$1,249,547 \$1,368,955 \$1,670,098 \$0 \$26,870 \$0	Salary and Benefits	\$1,852,781	\$1,873,822	\$2,072,420	\$2,066,052	(6,368)	(%0)
\$0 \$26,870 \$0	Services and Supplies	\$1,249,547	\$1,368,955	\$1,670,098	\$1,673,078	2,980	%0
	Operating Capital	\$0	\$26,870	\$0	\$150,000	150,000	100%
Sub-total, Expenses \$3,102,329 \$3,269,647 \$3,742,518 \$3,889,1	Sub-total, Expenses	\$3,102,329	\$3,269,647	\$3,742,518	\$3,889,131	\$146,613	4%
Net Operating Results (\$1,937,203) (\$1,664,764) (\$1,989,419) (\$2,219,8	Net Operating Results	(\$1,937,203)	(\$1,664,764)	(\$1,989,419)	(\$2,219,873)	\$230,454	10%

# LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD) Revenue View: ACTUAL Results Year-to-Date August, 2023

Γ	FY21-22	FY22-23	FY23	3-24	Variance	)
	Actual	Actual	Actual	Budget	\$	%
Tax Revenue						
Property Taxes	\$31,264	\$63,303	\$66,380	\$67,000	(\$620)	(1%)
Parcel Taxes	(\$4,396)	\$856	\$677	\$0	677	-
Other Taxes	\$0	\$0	\$0	\$0	0	-
Total Tax Revenues	\$26,868	\$64,159	\$67,057	\$67,000	\$57	0%
% of total	2%	4%	4%	4%		
Earned Income						
Interest Income	\$0	\$0	\$64,991	\$62,483	2,507	4%
Other Business Services	\$0	\$0	\$0	\$0	0	-
Customer Services	\$1,976	\$3,756	\$4,287	\$3,750	537	14%
Concessions	\$0	\$13,855	\$15,629	\$14,979	650	4%
Business Services	\$1,976	\$17,611	\$84,907	\$81,212	\$3,695	5%
% of total	0%	1%	5%	5%		
Extended Student Svcs (ESS)	\$367,682	\$451,044	\$475,901	\$544,962	(69,061)	(13%)
Preschool	\$17,134	\$33,000	\$36,838	\$30,000	6,838	23%
ASES Program	\$0	\$0	\$0	\$0	0	-
Middle School Program	\$0	\$0	\$0	\$0	0	-
Youth Services	\$384,816	\$484,044	\$512,739	\$574,962	(62,223)	(11%)
Comp Shally	¢55 572	¢сг 412	ćo	ćo	ćo	
Camp Shelly	\$55,572	\$65,413	\$0	\$0 \$130.700	\$0 45.005	-
Open Space	\$120,518	\$145,739	\$153,885	\$138,790	15,095	11%
Open Space	\$176,090	\$211,152	\$153,885	\$138,790	15,095	11%
Recreation Classes	\$56,800	\$148,938	\$149,722	\$111,500	38,222	34%
Senior Svcs and Volunteers	\$15,963	\$29,790	\$49,017	\$22,655	26,362	116%
Facility Use & Rentals	\$63,451	\$67,500	\$71,256	\$64,877	6,379	10%
Facilities/Seniors	\$136,214	\$246,228	\$269,995	\$199,032	\$70,963	36%
Aquatics	\$143,027	\$176,592	\$203,098	\$203,800	(702)	(0%)
Adult Sports and Fitness	\$20,172	\$21,600	\$26,269	\$21,950	4,319	20%
Youth Sports and Fitness	\$150,090	\$267,184	\$287,996	\$265,000	22,996	9%
Field and Gym Rentals	\$66,897	\$80,408	\$97,388	\$79,650	17,738	22%
Recreation	\$237,159	\$369,191	\$411,654	\$366,600	45,054	12%
Community Services Total	\$1,077,306	\$1,487,208	\$1,551,370	\$1,483,184	\$68,186	5%
% of total	31,077,30 <del>0</del> 92%	93%	88%	\$1,465,164 89%	700,100	J/0
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Facility Maintenance	\$0	\$0	\$0	\$0 \$0	\$0	-
Park Operations	\$58,975	\$35,905	\$49,764	\$37,861	\$11,903	31%
Parks and Facilities Maintenance	\$58,975	\$35,905	\$49,764	\$37,861	\$11,903	31%
% of total	5%	2%	3%	2%		
Total Earned Income	\$1,138,258	\$1,540,724	\$1,686,041	\$1,602,257	\$83,784	5%
% of total	98%	96%	96%	96%	,	
TOTAL General Fund Revenue	\$1,165,125	\$1,604,883	\$1,753,098	\$1,669,257	\$83,841	5%
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## LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD) Salaries and Benefits View by Unit: ACTUAL Results Year-to-Date August, 2023

Г	FY21-22	FY22-23	FY23-	24	Variance Favora	ble/(Unfav)
	Actual	Actual	Actual	Budget	\$	%
Administration	\$253,435	\$237,859	\$275,067	\$287,639	\$12,572	4%
Marketing and Public Info	\$0	\$0	\$0	\$0	0	-
Technology and Communications	\$0	\$0	\$0	\$0	0	-
Customer and Business Services	\$19,873	\$46,131	\$47,167	\$49,211	2,044	4%
Concessions	\$0	\$8,062	\$5,032	\$7,593	2,561	34%
Administration	\$273,308	\$292,051	\$327,266	\$344,442	\$17,176	5%
% of total	15%	16%	16%	17%		
Extended Student Svcs (ESS)	\$495,707	\$459,527	\$455,824	\$406,047	(49,777)	(12%)
Preschool	\$4,549	\$8,126	\$8,629	\$4,643	(3,986)	(86%)
ASES Program	\$0	\$239	\$0	\$0	0	-
Middle School Program	\$0	\$0	\$0	\$0	0	-
Youth Services	\$500,256	\$467,892	\$464,453	\$410,690	(53,763)	(13%)
Camp Shelly	\$12,766	\$3,320	\$0	\$0	\$0	_
Open Space	\$166,396	\$195,237	\$204,218	\$219,674	15,456	7%
Open Space	\$179,162	\$198,557	\$204,218	\$219,674	15,456	7%
open space	<b>7173,102</b>	<b>\$130,337</b>	7204,210	Ç <b>L1</b> 3,074	13,430	270
Recreation Classes	\$0	\$0	\$2,952	\$0	(2,952)	-
Senior Svcs and Volunteers	\$18,485	\$18,268	\$24,123	\$25,833	1,711	7%
Facility Use & Rentals	\$0	\$26,929	\$24,753	\$34,940	10,187	29%
Facilities/Seniors	\$18,485	\$45,197	\$51,828	\$60,773	8,945	15%
Building Operations	\$67,449	\$65,256	\$60,288	\$67,980	7,693	11%
Facilites/Seniors and Building Ops	\$85,934	\$110,453	\$112,116	\$128,754	16,638	13%
racintes/ Semons and Bunding Ops	765,554	3110,433	3112,110	3120,734	10,038	13/0
Aquatics	\$122,025	\$200,865	\$230,446	\$188,176	(42,271)	(22%)
Adult Sports and Fitness	(\$948)	\$558	\$0	\$0	0	_
Youth Sports and Fitness	\$39,563	\$52,057	\$52,737	\$49,504	(3,232)	(7%)
Field and Gym Rentals	\$30,045	\$32,170	\$58,086	\$58,634	548	1%
Recreation	\$68,660	\$84,785	\$110,823	\$108,139	(2,684)	(2%)
Subtotal: Programming*	\$888,588	\$997,296	\$1,061,768	\$987,451	(74,317)	(8%)
	6400 773	605 704	6404.540	6404.505	2.245	201
Community Outreach	\$100,772	\$95,784	\$101,512	\$104,526	3,015	3%
Recreation Administration	\$93,773	\$39,897	\$41,413	\$41,948	535	1%
Community Services Total	\$1,150,583	\$1,198,233	\$1,264,981	\$1,201,906	(63,074)	(5%)
% of total	62%	64%	61%	58%	,, - ·,	` '
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Building Maintenance	129,957	129,465	127,879	135,390	7,511	6%
Park Operations	298,934	254,073	352,293	384,314	32,020	8%
Parks and Facilities Maintenance	\$428,891	\$383,538	\$480,172	\$519,703	\$39,531	8%
% of total	23%	20%	23%	25%		
TOTAL Salaries and Benefits Expense	\$1,852,781	\$1,873,822	\$2,072,419	\$2,066,052	(\$6,367)	(0%)

<sup>\*</sup> Programming includes Youth Services, Open Space, Facilities/Seniors, Aquatics, & Recreation

## LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD) Services and Supplies View by Unit: ACTUAL Results Year-to-Date August, 2023

Γ	FY21-22	FY22-23	FY23-	24	Varian	ce
	Actual	Actual	Actual	Budget	\$	%
	•		1		•	
Administration	\$199,419	\$220,412	\$311,678	\$374,791	\$63,113	17%
Marketing and Public Info	\$1,155	\$0	\$0	\$0	0	-
Technology and Communications	\$85,932	\$82,854	\$100,358	\$113,594	13,235	12%
Customer and Business Services	\$24,255	\$22,010	\$24,486	\$23,585	(901)	(4%)
Concessions	\$9,825	\$5,346	\$6,079	\$6,873	794	12%
Administration	\$320,586	\$330,621	\$442,601	\$518,843	\$76,241	15%
% of total	25%	24%	27%	31%		
Extended Student Svcs (ESS)	\$33,944	\$21,393	25,236	33,408	8,172	24%
Preschool	\$1,689	\$879	473	400	(73)	(18%)
ASES Program	\$0 ****	\$32	0	0	0	-
Middle School Program	\$245	\$0	0	0	0	-
Youth Services	\$35,879	\$22 <i>,</i> 304	25,709	33,808	8,099	24%
Comp Shally	Ć4 4CF	67 277	02.4	11 100	10.363	020/
Camp Shelly Open Space	\$1,465 \$24,082	\$7,377 \$12,511	834 9,047	11,196	10,362	93% 38%
Open Space	\$24,982 <b>\$26,447</b>	\$12,511 <b>\$19,887</b>	9,880	14,550 <b>25,746</b>	5,503 <b>15,866</b>	62%
Ореп эрасе	\$20,447	\$15,667	9,000	25,740	15,600	02%
Recreation Classes	\$33,044	\$79,590	\$80,995	\$66,960	(14,035)	(21%)
Senior Svcs and Volunteers	\$6,997	\$12,732	17,698	12,420	(5,278)	(42%)
Facility Use & Rentals	\$1,444	\$4,732	\$2,500	\$3,890	1,390	36%
Facilities/Seniors	\$41,484	\$97,055	101,193	83,270	(17,923)	(22%)
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Building Operations	\$15,746	\$16,482	\$41,222	\$29,500	(11,722)	(40%)
Facilities/Seniors and Building Ops	\$57,230	\$113,536	142,415	112,770	(29,645)	(26%)
Aquatics	\$12,739	\$36,265	\$39,376	\$28,550	(10,826)	(38%)
Adult Sports and Fitness	\$0	\$876	\$920	\$800	(120)	(15%)
Youth Sports and Fitness	\$23,324	\$45,826	\$55,167	\$60,300	5,133	9%
Field and Gym Rentals	\$3,258	\$7,073	\$4,560	\$2,968	(1,592)	(54%)
Recreation	\$26,582	\$53,775	60,647	64,068	3,421	5%
Subtotal: Programming*	\$170,324	\$229,286	236,806	235,442	(1,364)	(1%)
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Community Outreach	\$0 *	\$7,933	4,585	9,325	4,740	51%
Recreation Administration	\$747	\$746	\$40	\$0	(40)	-
Community Committee	610C 017	6254 447	6202.052	6274.267	(0.305)	(20/)
Community Services % of total	\$186,817	\$ <b>254,447</b>	\$282,653	\$274,267	(8,385)	(3%)
% भू राज्या	15%	19%	17%	16%		
Puilding Maintananco	\$95,384	\$130,010	164 202	100 507	3E 30E	13%
Building Maintenance Park Operations			164,282 780 562	189,587	25,305 (90,180)	
Parks and Facilities Maintenance	\$673,953 <b>\$769,337</b>	\$653,877 <b>\$783,887</b>	780,562 <b>\$944,844</b>	690,382 <b>\$879,969</b>	(90,180) <b>(\$64,875)</b>	(13%) <b>(7%)</b>
% of total	۶ <b>۲69,337</b> 60%	\$7 <b>63,667</b> 57%	57%	53%	(504,673)	(1/0)
Sub-total, Services & Supplies Expense	\$1,276,740	\$1,368,955	\$1,670,098	\$1,673,078	\$2,980	0%
Operating Capital	\$ <b>1,276,740</b> \$0	\$26,870	\$1,070,038	\$1,073,078	150,000	100%
TOTAL Operating Expense	\$1,276,740	\$1,395,825	\$1,670,098	\$1,823,078	\$152,980	8%
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<b>-</b>			Parameter 1			

<sup>\*</sup> Programming includes Youth Services, Open Space, Facilities/Seniors, Aquatics, & Recreation

# LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD) Expenses by Type View by Unit: ACTUAL Results Year-to-Date August, 2023

Salaries - Part-time         \$109,548         \$134,475         \$138,092         \$122,488         \$15,6           Salaries - Part-time         \$289,091         \$40,005         \$4,800         \$4,000         \$6,000         \$5,000         \$1,7           Retirement         \$227,258         \$96,168         \$92,979         \$96,238         \$3,2           Employee Group Insurance         \$2219,772         \$222,743         \$252,863         \$305,924         \$33,3           Medicare/FICA Payroll Tax         \$553,142         \$55,146         \$577,847         \$87,344         \$65,546         \$51,873,822         \$60,957         \$69,547         \$3,556,546         \$57,878         \$226,902         \$596,652         \$3,556         \$35,567         \$35,567         \$35,567         \$35,567         \$35,567         \$35,567         \$35,567         \$35,567         \$35,567         \$35,595         \$36,670         \$11,11         \$46,196         \$48,092         \$574,848         \$35,677         \$31,11         \$44,600         \$44,000         \$46,196         \$537,483         \$480,926         \$556,562         \$35,395         \$480,926         \$556,562         \$35,483         \$480,926         \$556,562         \$35,483         \$480,926         \$556,562         \$31,181         \$30,480         \$32,407		FY21-22	FY22-23	FY23	-24	Variance	9
Salaries - Full-time   S884,053   S878,794   S1,010,434   S980,012   C30, Salaries - Part-time   S109,548   S134,475   S138,092   S122,488   C15, S136,092   S122,488   S122,792   S122,748   S122,742   S		Actual	Actual	Actual	Budget	\$	%
Salaries - Part-time         \$109,548         \$134,475         \$138,092         \$122,488         \$(515,65)           Salaries - Part-time         \$289,091         \$402,657         \$419,851         \$400,279         \$(515,65)           Stipends - Board         \$4600         \$4,800         \$4,900         \$6,900         \$50,000         \$1,185           Retirement         \$227,758         \$96,168         \$92,979         \$96,238         \$3,200           Workers' Compensation         \$53,312         \$56,338         \$65,957         \$69,547         \$3,300           Medicare/FICA Payroll Tax         \$65,146         \$77,847         \$87,344         \$85,564         \$1,37,822           Fortices and Supplies         \$118,477         \$178,558         \$226,902         \$96,652         \$5,567         \$35,567         \$35,567         \$35,567         \$35,567         \$35,395         \$48,357         \$36,670         \$11,11         \$1,11	Salaries and Benefits						
Salaries - Part-time	Salaries - Full-time	\$884,053	\$878,794	\$1,010,434	\$980,012	(\$30,423)	(3%)
Stipends - Board   \$4,600   \$4,800   \$6,000   \$1,100	Salaries - Part-time Benefited	\$109,548	\$134,475	\$138,092	\$122,488	(\$15,604)	(13%)
Retirement         \$227,258         \$96,168         \$92,979         \$96,238         \$33,           Employee Group Insurance         \$219,772         \$222,743         \$252,863         \$305,924         \$53,           Workers' Compensation         \$53,312         \$56,348         \$57,847         \$87,344         \$85,564         \$31,           Total Salaries and Benefits         \$1,852,781         \$1,873,822         \$2,072,420         \$2,066,052         \$(6.5)           Services and Supplies           Maintenance-Structures&Grounds         \$118,477         \$178,558         \$226,902         \$191,848         \$(35,670)         \$51,873,843         \$35,967         \$35,995         \$48,357         \$36,670         \$31,814         \$36,670         \$31,836         \$36,670         \$31,836         \$36,670         \$31,836         \$36,670         \$31,117         \$4,600         \$36,670         \$31,117         \$4,600         \$36,670         \$31,117         \$4,600         \$32,467         \$32,467         \$32,467         \$32,467         \$32,467         \$32,467         \$32,467         \$32,467         \$32,467         \$32,467         \$32,467         \$32,467         \$32,467         \$32,467         \$32,467         \$34,467         \$34,467         \$34,467         \$34,467         \$34,467 <td>Salaries - Part-time</td> <td>\$289,091</td> <td>\$402,657</td> <td>\$419,851</td> <td>\$400,279</td> <td>(\$19,571)</td> <td>(5%)</td>	Salaries - Part-time	\$289,091	\$402,657	\$419,851	\$400,279	(\$19,571)	(5%)
Employee Group Insurance   \$219,772   \$222,743   \$252,863   \$305,924   \$53,8   \$65,957   \$69,547   \$31,8   \$65,146   \$77,847   \$7041 Salaries and Benefits   \$65,146   \$77,847   \$77,847   \$7041 Salaries and Benefits   \$60%   \$77,847	Stipends - Board	\$4,600	\$4,800	\$4,900	\$6,000	\$1,100	18%
Workers' Compensation         \$53,312         \$56,388         \$65,957         \$69,547         \$3,541           Medicare/FICA Payroll Tax         \$51,852,781         \$1,873,822         \$2,066,052         \$(6,6)           Services and Supplies         \$118,477         \$178,558         \$226,902         \$191,848         \$35,067           Maintenance-Structures&Grounds         \$118,477         \$178,558         \$226,902         \$191,848         \$35,067         \$35,395         \$48,357         \$36,670         \$511,847         \$178,558         \$226,902         \$191,848         \$35,067         \$35,395         \$48,357         \$36,670         \$31,850         \$34,857         \$36,670         \$511,775         \$44,964         \$537,483         \$48,077         \$31,850         \$520,480         \$54,4679         \$32,407         \$56,611         \$44,824         \$77,434         \$6,000         \$51,819         \$4,824         \$77,434         \$6,00         \$6,642         \$32,940         \$26,672         \$32,940         \$56,642         \$32,940         \$26,672         \$32,940         \$26,672         \$32,940         \$56,642         \$32,940         \$26,672         \$32,940         \$26,672         \$32,940         \$26,672         \$32,940         \$26,672         \$32,940         \$26,672         \$32,940         \$36	Retirement	\$227,258	\$96,168	\$92,979	\$96,238	\$3,258	3%
Medicare/FitCA Payroll Tax   S65,146   S77,847   S87,344   S85,564   S1,873,822   S2,072,420   S2,066,052   S6,685   S78   S5   S5   S5   S5   S5   S5   S5   S	Employee Group Insurance	\$219,772	\$222,743	\$252,863	\$305,924	\$53,061	17%
Services and Supplies   S1,852,781   S1,873,822   S2,072,420   S2,066,052   S65.	Workers' Compensation	\$53,312	\$56,338	\$65,957	\$69,547	\$3,591	5%
Services and Supplies         60%         57%         55%         53%           Maintenance-Structures&Grounds         \$118,477         \$178,558         \$226,902         \$191,848         \$35,667         \$35,395         \$48,357         \$36,670         \$11,6         \$31,650         \$31,850         \$24,8357         \$36,670         \$11,6         \$11,6         \$11,6         \$31,850         \$24,679         \$40,926         \$52,400         \$11,17         \$66,02         \$32,940         \$52,020         \$66,642         \$32,940         \$66,02         \$32,940         \$66,642         \$32,940         \$66,02         \$74,078         \$66,642         \$32,940         \$66,02         \$74,070         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$66,642         \$32,940         \$62,642         \$32,940	Medicare/FICA Payroll Tax	\$65,146	\$77,847	\$87,344	\$85,564	(\$1,780)	(2%)
Services and Supplies         Sintantenance-Structures&Grounds         \$118,477         \$178,558         \$226,902         \$191,848         \$35,670         \$35,395         \$48,357         \$36,670         \$118,477         \$35,955         \$48,357         \$36,670         \$51,118,477         \$35,955         \$48,357         \$36,670         \$51,117         \$36,670         \$31,850         \$20,480         \$537,483         \$480,926         \$55,652         \$51,850         \$70,402         \$74,422         \$95,197         \$91,117         \$94,64         \$40,002         \$24,679         \$24,078         \$86,814         \$48,824         \$7,434         \$6,200         \$1,171         \$172         \$11,171         \$172         \$11,171         \$172         \$12,172         \$12,173         \$12,172         \$12,173         \$12,174         \$12,173         \$12,173         \$12,173         \$12,173         \$12,173         \$12,173         \$12,173         \$12,173         \$12,173         \$12,173 <td>Total Salaries and Benefits</td> <td>\$1,852,781</td> <td>\$1,873,822</td> <td>\$2,072,420</td> <td>\$2,066,052</td> <td>(\$6,368)</td> <td>(0%)</td>	Total Salaries and Benefits	\$1,852,781	\$1,873,822	\$2,072,420	\$2,066,052	(\$6,368)	(0%)
Maintenance-Structures&Grounds         \$118,477         \$178,558         \$226,902         \$191,848         \$35,670         \$35,395           Maintenance - Equipment         \$35,967         \$35,395         \$48,357         \$36,670         \$11,000         \$36,700         \$537,483         \$480,926         \$553,7483         \$480,926         \$553,7483         \$480,926         \$55,7483         \$480,926         \$55,7483         \$480,926         \$55,7483         \$480,926         \$55,7483         \$480,926         \$55,7483         \$480,926         \$557,483         \$480,926         \$557,483         \$480,926         \$557,483         \$480,926         \$557,483         \$480,926         \$557,484         \$6,200         \$66,814         \$48,720         \$526,678         \$56,514         \$47,900         \$56,642         \$32,940         \$26,773         \$53,818         \$49,400         \$56,642         \$32,940         \$26,773         \$53,818         \$49,400         \$76,644         \$4,700         \$52,527         \$51,025 <td>% of total</td> <td>60%</td> <td>57%</td> <td>55%</td> <td>53%</td> <td></td> <td></td>	% of total	60%	57%	55%	53%		
Maintenance - Equipment	Services and Supplies						
Utilities - Water/Sewer	Maintenance-Structures&Grounds	\$118,477	\$178,558	\$226,902	\$191,848	(\$35,054)	(18%)
Utilities - Gas/Electric/Other	Maintenance - Equipment	\$35,967	\$35,395	\$48,357	\$36,670	(\$11,687)	(32%)
Communications         \$31,850         \$20,480         \$24,679         \$24,078         (\$6           Memberships & Subscriptions         \$6,814         \$4,824         \$7,434         \$6,200         (\$1,7           Travel         \$701         \$769         \$6,642         \$32,940         \$26,6           Training & Conferences         \$1,819         \$4,940         \$7,644         \$4,700         (\$2,5           Publications & Legal Notices         \$361         \$943         \$0         \$1,025         \$1,025           Legal         \$20,000         \$16,000         \$18,643         \$46,000         \$27,3           Program Services/Supplies         \$12,279         \$10,167         \$21,193         \$26,587         \$5,5           Professional Services         \$79,420         \$81,425         \$162,095         \$207,391         \$45,2           Licensing         \$1,126         \$2,297         \$538         \$1,000         \$2           Field Trips/Events         \$2,540         \$11,111         \$12,605         \$9,900         \$2           Instructors & Sports Officials         \$59,427         \$131,3371         \$143,699         \$134,480         \$9,9           Insurance         \$90,593         \$107,721         \$131,630	Utilities - Water/Sewer	\$522,620	\$461,996	\$537,483	\$480,926	(\$56,557)	(12%)
Memberships & Subscriptions   \$6,814   \$4,824   \$7,434   \$6,200   \$1,77avel   \$701   \$769   \$6,642   \$32,940   \$26,77avaling & Conferences   \$1,819   \$4,940   \$7,644   \$4,700   \$2,62,77avaling & Conferences   \$1,819   \$4,940   \$7,644   \$4,700   \$2,62,77avaling & Conferences   \$361   \$943   \$50   \$1,025   \$1,025   \$1,025   \$1,025   \$1,025   \$1,025   \$1,025   \$1,025   \$1,025   \$1,027   \$	Utilities - Gas/Electric/Other	\$63,750	\$78,432	\$95,197	\$91,117	(\$4,081)	(4%)
Travel         \$701         \$769         \$6,642         \$32,940         \$26,7           Training & Conferences         \$1,819         \$4,940         \$7,644         \$4,700         \$26,7           Publications & Legal Notices         \$361         \$943         \$0         \$1,025         \$1,025           Legal         \$20,000         \$16,000         \$18,643         \$46,000         \$27,3           Professional Services         \$79,420         \$81,425         \$162,095         \$207,391         \$45,5           Licensing         \$1,126         \$2,297         \$538         \$1,000         \$24,505           Field Trips/Events         \$2,540         \$11,111         \$12,605         \$9,900         \$22,7           Instructors & Sports Officials         \$59,427         \$131,371         \$143,699         \$134,480         \$9,90           Instructors & Sports Officials         \$59,427         \$131,371         \$143,699         \$134,480         \$9,90           Instructors & Sports Officials         \$20,077         \$20,235         \$10,579         \$13,138         \$2,24           Instructors & Sports Officials         \$27,610         \$24,550         \$25,381         \$33,608         \$8,8           Rents/Leases-Structure&Grounds         \$27,610	Communications	\$31,850	\$20,480	\$24,679	\$24,078	(\$601)	(2%)
Training & Conferences	Memberships & Subscriptions	\$6,814	\$4,824	\$7,434	\$6,200	(\$1,234)	(20%)
Publications & Legal Notices	Travel	\$701	\$769	\$6,642	\$32,940	\$26,298	80%
Segal   Sega	Training & Conferences	\$1,819	\$4,940	\$7,644	\$4,700	(\$2,944)	(63%)
Program Services/Supplies         \$12,279         \$10,167         \$21,193         \$26,587         \$5,5           Professional Services         \$79,420         \$81,425         \$162,095         \$207,391         \$45,2           Licensing         \$1,126         \$2,297         \$538         \$1,000         \$45,2           Field Trips/Events         \$2,540         \$11,111         \$12,605         \$9,900         \$22,110           Instructors & Sports Officials         \$59,427         \$131,371         \$143,699         \$134,480         \$9,20           Insurance         \$90,593         \$107,721         \$131,630         \$121,710         \$9,90           Rents/Leases - Equipment         \$20,077         \$20,235         \$10,579         \$13,138         \$2,5           Rents/Leases - Vehicle         \$27,610         \$24,550         \$25,381         \$33,608         \$8,7           Rents Lease - Vehicle         \$25,227         <	Publications & Legal Notices	\$361	\$943	\$0	\$1,025	\$1,025	100%
Professional Services	Legal	\$20,000	\$16,000	\$18,643	\$46,000	\$27,357	59%
Signatur	Program Services/Supplies	\$12,279	\$10,167	\$21,193	\$26,587	\$5,394	20%
Field Trips/Events	Professional Services	\$79,420	\$81,425	\$162,095	\$207,391	\$45,295	22%
Instructors & Sports Officials   \$59,427	Licensing	\$1,126	\$2,297	\$538	\$1,000	\$462	46%
Insurance	Field Trips/Events	\$2,540	\$11,111	\$12,605	\$9,900	(\$2,705)	(27%)
Rents/Leases - Equipment         \$20,077         \$20,235         \$10,579         \$13,138         \$2,57,610         \$24,550         \$25,381         \$33,608         \$8,27,610         \$24,550         \$25,381         \$33,608         \$8,27,610         \$24,550         \$25,381         \$33,608         \$8,27,610         \$24,550         \$25,227         \$25,922         \$6,227         \$25,922         \$14,260         \$11,260         \$11,260         \$11,260         \$11,263         \$11,040	Instructors & Sports Officials	\$59,427	\$131,371	\$143,699	\$134,480	(\$9,219)	(7%)
Rents/Leases-Structure&Grounds         \$27,610         \$24,550         \$25,381         \$33,608         \$8,25,827           Rent & Lease - Vehicle         \$25,227         \$25,227         \$25,227         \$25,227         \$25,922         \$6           Agricultural Supplies         \$3,030         \$4,476         \$10,227         \$14,200         \$3,5           Uniforms/Safety Products         \$5,262         \$3,738         \$7,446         \$6,110         \$1,5           Household Supplies         \$13,906         \$15,623         \$11,263         \$14,040         \$2,7           Food         \$4,127         \$16,432         \$16,356         \$18,310         \$1,5           Office Supplies         \$4,054         \$7,364         \$6,844         \$4,790         \$2,6           Medical         \$1,070         \$1,943         \$1,671         \$2,400         \$7           Tools & Instruments         \$2,974         \$5,543         \$6,880         \$5,800         \$1,6,2           Non Capital Equipment         \$33,691         \$7,334         \$14,118         \$30,300         \$16,3           Miscellaneous-Refunds Expense         \$10,775         \$13,229         \$14,554         \$12,731         \$1,6           Pension Debt Service Interest         \$44,818<	Insurance	\$90,593	\$107,721	\$131,630	\$121,710	(\$9,920)	(8%)
Rent & Lease - Vehicle         \$25,227         \$25,227         \$25,227         \$25,922         \$6           Agricultural Supplies         \$3,030         \$4,476         \$10,227         \$14,200         \$3,5           Uniforms/Safety Products         \$5,262         \$3,738         \$7,446         \$6,110         \$1,5           Household Supplies         \$13,906         \$15,623         \$11,263         \$14,040         \$2,7           Food         \$4,127         \$16,432         \$16,356         \$18,310         \$1,5           Office Supplies         \$4,054         \$7,364         \$6,844         \$4,790         \$2,6           Medical         \$1,070         \$1,943         \$1,671         \$2,400         \$7           Tools & Instruments         \$2,974         \$5,543         \$6,880         \$5,800         \$16,1           Non Capital Equipment         \$33,691         \$7,334         \$14,118         \$30,300         \$16,2           Miscellaneous-Refunds Expense         \$10,775         \$13,229         \$14,554         \$12,731         \$1,8           Recreation Software Transaction Fees         \$5,331         \$6,702         \$6,366         \$7,000         \$6           Pension Debt Service Interest         \$44,818         \$43,007	Rents/Leases - Equipment	\$20,077	\$20,235	\$10,579	\$13,138	\$2,559	19%
Agricultural Supplies         \$3,030         \$4,476         \$10,227         \$14,200         \$3,500           Uniforms/Safety Products         \$5,262         \$3,738         \$7,446         \$6,110         (\$1,300)           Household Supplies         \$13,906         \$15,623         \$11,263         \$14,040         \$2,700           Food         \$4,127         \$16,432         \$16,356         \$18,310         \$1,500           Office Supplies         \$4,054         \$7,364         \$6,844         \$4,790         (\$2,000)           Medical         \$1,070         \$1,943         \$1,671         \$2,400         \$7           Tools & Instruments         \$2,974         \$5,543         \$6,880         \$5,800         (\$1,000)           Non Capital Equipment         \$33,691         \$7,334         \$14,118         \$30,300         \$16,100           Miscellaneous-Refunds Expense         (\$148)         \$852         \$17         \$0         (\$2,000)           Finance Charges/Active CC Fees         \$10,775         \$13,229         \$14,554         \$12,731         (\$1,800)           Recreation Software Transaction Fees         \$5,331         \$6,702         \$6,366         \$7,000         \$6           Pension Debt Service Interest         \$44,818	Rents/Leases-Structure&Grounds	\$27,610	\$24,550	\$25,381	\$33,608	\$8,227	24%
Uniforms/Safety Products         \$5,262         \$3,738         \$7,446         \$6,110         (\$1,3,100)         \$1,623         \$11,263         \$14,040         \$2,7,100         \$2,7,100         \$1,6432         \$16,356         \$18,310         \$1,9,100         \$1,943         \$1,671         \$2,400         \$7,200         \$7,200         \$1,070         \$1,943         \$1,671         \$2,400         \$7,200         \$7,200         \$1,070         \$1,943         \$1,671         \$2,400         \$7,200         \$7,200         \$1,070         \$1,943         \$1,671         \$2,400         \$7,200         \$7,200         \$1,070         \$1,943         \$1,671         \$2,400         \$7,200         \$7,200         \$1,070         \$1,943         \$1,671         \$2,400         \$7,200         \$7,200         \$1,000 <t< td=""><td>Rent &amp; Lease - Vehicle</td><td>\$25,227</td><td>\$25,227</td><td>\$25,227</td><td>\$25,922</td><td>\$695</td><td>3%</td></t<>	Rent & Lease - Vehicle	\$25,227	\$25,227	\$25,227	\$25,922	\$695	3%
Household Supplies	Agricultural Supplies	\$3,030	\$4,476	\$10,227	\$14,200	\$3,973	28%
Food         \$4,127         \$16,432         \$16,356         \$18,310         \$1,50           Office Supplies         \$4,054         \$7,364         \$6,844         \$4,790         \$2,00           Medical         \$1,070         \$1,943         \$1,671         \$2,400         \$7           Tools & Instruments         \$2,974         \$5,543         \$6,880         \$5,800         \$1,67           Non Capital Equipment         \$33,691         \$7,334         \$14,118         \$30,300         \$16,1           Miscellaneous-Refunds Expense         \$10,775         \$13,229         \$14,554         \$12,731         \$1,8           Recreation Software Transaction Fees         \$5,331         \$6,702         \$6,366         \$7,000         \$6           Pension Debt Service Interest         \$44,818         \$43,007         \$42,155         \$41,887         \$2           PG & E debt service         \$0         \$26,272         \$26,272         \$26,272         \$26,272           Total Services and Supplies         \$1,249,547         \$1,368,955         \$1,670,098         \$1,673,078         \$2,5           Operating Capital         0         26,870         0         150,000         150,000	Uniforms/Safety Products	\$5,262	\$3,738	\$7,446	\$6,110	(\$1,336)	(22%)
Office Supplies         \$4,054         \$7,364         \$6,844         \$4,790         (\$2,0           Medical         \$1,070         \$1,943         \$1,671         \$2,400         \$7           Tools & Instruments         \$2,974         \$5,543         \$6,880         \$5,800         (\$1,0           Non Capital Equipment         \$33,691         \$7,334         \$14,118         \$30,300         \$16,1           Miscellaneous-Refunds Expense         (\$148)         \$852         \$17         \$0         (\$2,0           Finance Charges/Active CC Fees         \$10,775         \$13,229         \$14,554         \$12,731         (\$1,6           Recreation Software Transaction Fees         \$5,331         \$6,702         \$6,366         \$7,000         \$6           Pension Debt Service Interest         \$44,818         \$43,007         \$42,155         \$41,887         (\$2,000)           For & E debt service         \$0         \$26,272         \$26,272         \$26,272         \$26,272           Total Services and Supplies         \$1,249,547         \$1,368,955         \$1,670,098         \$1,673,078         \$2,50           Operating Capital         0         26,870         0         150,000         150,000	Household Supplies	\$13,906	\$15,623	\$11,263	\$14,040	\$2,777	20%
Medical         \$1,070         \$1,943         \$1,671         \$2,400         \$7           Tools & Instruments         \$2,974         \$5,543         \$6,880         \$5,800         \$1,070           Non Capital Equipment         \$33,691         \$7,334         \$14,118         \$30,300         \$16,1           Miscellaneous-Refunds Expense         \$148         \$852         \$17         \$0         \$6,702           Finance Charges/Active CC Fees         \$10,775         \$13,229         \$14,554         \$12,731         \$1,8           Recreation Software Transaction Fees         \$5,331         \$6,702         \$6,366         \$7,000         \$6           Pension Debt Service Interest         \$44,818         \$43,007         \$42,155         \$41,887         \$2           P G & E debt service         \$0         \$26,272         \$26,272         \$26,272         \$26,272           Total Services and Supplies         \$1,249,547         \$1,368,955         \$1,670,098         \$1,673,078         \$2,5           Operating Capital         0         26,870         0         150,000         150,000	Food	\$4,127	\$16,432	\$16,356	\$18,310	\$1,953	11%
Tools & Instruments         \$2,974         \$5,543         \$6,880         \$5,800         (\$1,0           Non Capital Equipment         \$33,691         \$7,334         \$14,118         \$30,300         \$16,1           Miscellaneous-Refunds Expense         (\$148)         \$852         \$17         \$0         (\$5,600)           Finance Charges/Active CC Fees         \$10,775         \$13,229         \$14,554         \$12,731         (\$1,8           Recreation Software Transaction Fees         \$5,331         \$6,702         \$6,366         \$7,000         \$6           Pension Debt Service Interest         \$44,818         \$43,007         \$42,155         \$41,887         (\$2,000)           P G & E debt service         \$0         \$26,272         \$26,272         \$26,272         \$26,272           Total Services and Supplies         \$1,249,547         \$1,368,955         \$1,670,098         \$1,673,078         \$2,5           Operating Capital         0         26,870         0         150,000         150,000	Office Supplies	\$4,054	\$7,364	\$6,844	\$4,790	(\$2,054)	(43%)
Non Capital Equipment         \$33,691         \$7,334         \$14,118         \$30,300         \$16,1           Miscellaneous-Refunds Expense         (\$148)         \$852         \$17         \$0         (\$50           Finance Charges/Active CC Fees         \$10,775         \$13,229         \$14,554         \$12,731         (\$1,8           Recreation Software Transaction Fees         \$5,331         \$6,702         \$6,366         \$7,000         \$6           Pension Debt Service Interest         \$44,818         \$43,007         \$42,155         \$41,887         (\$2           P G & E debt service         \$0         \$26,272         \$26,272         \$26,272         \$26,272           Total Services and Supplies Operating Capital         \$1,249,547         \$1,368,955         \$1,670,098         \$1,673,078         \$2,5	Medical	\$1,070	\$1,943	\$1,671	\$2,400	\$729	30%
Non Capital Equipment         \$33,691         \$7,334         \$14,118         \$30,300         \$16,1           Miscellaneous-Refunds Expense         (\$148)         \$852         \$17         \$0         (\$50,000)           Finance Charges/Active CC Fees         \$10,775         \$13,229         \$14,554         \$12,731         (\$1,800)           Recreation Software Transaction Fees         \$5,331         \$6,702         \$6,366         \$7,000         \$6           Pension Debt Service Interest         \$44,818         \$43,007         \$42,155         \$41,887         (\$2,000)           P G & E debt service         \$0         \$26,272         \$26,272         \$26,272         \$26,272           Total Services and Supplies Operating Capital         \$1,249,547         \$1,368,955         \$1,670,098         \$1,673,078         \$2,500	Tools & Instruments	\$2,974	\$5,543	\$6,880	\$5,800	(\$1,080)	(19%)
Finance Charges/Active CC Fees         \$10,775         \$13,229         \$14,554         \$12,731         (\$1,825)         \$1,825)         \$12,731         (\$1,825)         \$1,825)         \$12,731         (\$1,825)         \$13,229         \$14,554         \$12,731         (\$1,825)         \$13,229         \$12,731         \$13,229         \$12,273         \$13,229         \$12,273         \$13,229         \$12,273         \$13,273         \$13,273	Non Capital Equipment	\$33,691	\$7,334	\$14,118	\$30,300	\$16,182	53%
Finance Charges/Active CC Fees         \$10,775         \$13,229         \$14,554         \$12,731         (\$1,825)         \$1,825)         \$12,731         (\$1,825)         \$1,825)         \$12,731         (\$1,825)         \$13,229         \$14,554         \$12,731         (\$1,825)         \$13,229         \$12,731         \$13,229         \$12,273         \$13,229         \$12,273         \$13,229         \$12,273         \$13,273         \$13,273	Miscellaneous-Refunds Expense	(\$148)	\$852	\$17	\$0	(\$17)	-
Recreation Software Transaction Fees         \$5,331         \$6,702         \$6,366         \$7,000         \$6           Pension Debt Service Interest         \$44,818         \$43,007         \$42,155         \$41,887         \$2           P G & E debt service         \$0         \$26,272         \$26,272         \$26,272         \$26,272           Total Services and Supplies Operating Capital         \$1,249,547         \$1,368,955         \$1,670,098         \$1,673,078         \$2,50           Operating Capital         0         26,870         0         150,000         150,000			\$13,229	\$14,554	\$12,731	(\$1,823)	(14%)
Pension Debt Service Interest       \$44,818       \$43,007       \$42,155       \$41,887       \$22,272         P G & E debt service       \$0       \$26,272       \$26,272       \$26,272         Total Services and Supplies       \$1,249,547       \$1,368,955       \$1,670,098       \$1,673,078       \$2,50         Operating Capital       0       26,870       0       150,000       150,000						\$634	9%
P G & E debt service       \$0       \$26,272       \$26,272       \$26,272       \$26,272         Total Services and Supplies       \$1,249,547       \$1,368,955       \$1,670,098       \$1,673,078       \$2,50         Operating Capital       0       26,870       0       150,000       150,000	Pension Debt Service Interest					(\$268)	(1%)
Total Services and Supplies \$1,249,547 \$1,368,955 \$1,670,098 \$1,673,078 \$2,50 \$1,670,000 \$150	P G & E debt service					\$0	0%
Operating Capital 0 26,870 0 150,000 150,0	Total Services and Supplies	\$1,249,547				\$2,980	0%
						150,000	100%
	Total Operating Expenses	\$3,102,329	\$3,269,647	\$3,742,518	\$3,889,131	\$146,613	4%
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## LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD) Net Contribution by Unit: ACTUAL Results Year-to-Date August, 2023

F	FY21-22	FY22-23	FY23-2	4	Variance Favora	ble/(Unfav)
	Actual	Actual	Actual	Budget	\$	%
Administration	(\$425,986)	(\$394,111)	(\$454,697)	(\$532,947)	\$78,250	15%
Marketing and Public Info	(\$1,155)	\$0 (\$83.854)	\$0	\$0	- ć12 225	-
Technology and Communications Customer and Business Services	(\$85,932) (\$42,152)	(\$82,854) (\$64,384)	(\$100,358) (\$67,366)	(\$113,594) (\$69,046)	\$13,235 \$1,680	12% 2%
Concessions	(\$9,825)	(304,384) \$448	\$4,518	\$513	\$4,004	780%
Administration	(\$565,051)	(\$540,901)	(\$617,904)	(\$715,073)	\$97,169	14%
	,	(,		(1 -77		
Extended Student Svcs (ESS)	(\$161,969)	(\$29,875)	(\$5,159)	\$105,507	(\$110,666)	(105%)
Preschool	\$10,896	\$23,995	\$27,735	\$24,957	\$2,778	11%
ASES Program	\$0	(\$271)	\$0	\$0	-	-
Middle School Program	(\$245)	\$0	\$0	\$0	-	-
Youth Services	(\$151,319)	(\$6,151)	\$22,577	\$130,464	(\$107,887)	(83%)
Camp Shelly	\$41,341	\$54,717	(\$834)	(\$11,196)	\$10,362	93%
Open Space	(\$70,860)	(\$62,008)	(\$59,380)	(\$95,434)	\$36,054	38%
Open Space	(\$29,518)	(\$7,291)	(\$60,213)	(\$106,630)	\$46,417	44%
Recreation Classes	¢22.756	\$69,347	¢65.774	¢44.E40	¢24 22 <i>4</i>	400/
Senior Sycs and Volunteers	\$23,756 (\$9,519)	\$69,347 (\$1,210)	\$65,774 \$7,196	\$44,540 (\$15,598)	\$21,234 \$22.795	48% 146%
Facility Use & Rentals	\$62,007	\$35,839	\$44,004	\$26,047	\$22,795 \$17,957	69%
Facilities/Seniors	\$76,245	\$103,976	\$116,974	\$54,989	\$61,985	113%
Building Operations	(\$83,195)	(\$81,738)	(\$101,510)	(\$97,480)	(\$4,030)	(4%)
Facilites/Seniors and Building Ops	(\$6,951)	\$22,239	\$15,464	(\$42,492)	\$57,956	136%
Aquatics	\$8,263	(\$60,539)	(\$66,725)	(\$12,926)	(\$53,799)	(416%)
Adult Sports and Fitness	\$21,120	\$20,166	\$25,349	\$21,150	\$4,199	20%
Youth Sports and Fitness	\$87,203	\$169,300	\$180,093	\$155,196	\$24,897	16%
Field and Gym Rentals	\$33,594	\$41,164	\$34,742	\$18,048	\$16,694	92%
Recreation	\$141,917	\$230,631	\$240,183	\$194,393	\$45,790	24%
Subtotal: Programming*	\$45,587	\$260,625	\$252,796	\$260,291	(\$7,494)	(3%)
Community Outreach	(\$100,772)	(\$103,717)	(\$106,097)	(\$113,851)	\$7,755	7%
Recreation Administration	(\$94,520)	(\$40,643)	(\$41,452)	(\$41,948)	\$496	1%
Community Services Total	(\$232,900)	\$34,527	\$3,737	\$7,010	(\$3,273)	(47%)
Puilding Maintenance	(¢22E 240)	(¢250.47C)	(\$202.464)	(\$224.07C)	ć22.04 <i>C</i>	100/
Building Maintenance Park Operations	(\$225,340)	(\$259,476) (872,044)	(\$292,161)	(\$324,976)	\$32,816 (\$46,258)	10% (4%)
Parks and Facilities Maintenance	(913,912) <b>(1,139,252)</b>	(1,131,520)	(1,083,092) (1,375,252)	(1,036,834) (1,361,811)	(\$46,258) <b>(\$13,442)</b>	(4%) ( <b>1%)</b>
Operating Capital	\$0	\$26,870	# \$0	(\$150,000)	\$150,000	100%
TOTAL Net Contribution	(\$1,937,203)	(\$1,637,894)	(\$1,989,419)	(\$2,219,873)	\$230,454	10%
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 $<sup>\</sup>hbox{* Programming includes Youth Services, Open Space, Facilities/Seniors, Aquatics, \& Recreation}$