

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Summary View: ACTUAL Results Year-to-Date Dec, 2025**

	FY23-24	FY24-25	FY25-26		Variance:	
	Actual	Actual	Actual	Budget	\$	%
<b>Revenue</b>						
Taxes	\$7,893,643	\$8,131,966	\$8,408,428	\$8,512,296	(\$103,868)	(1%)
From Operations	4,018,642	4,621,253	5,121,466	4,534,780	586,686	13%
<b>Total Revenue</b>	<b>\$11,912,286</b>	<b>\$12,753,220</b>	<b>\$13,529,894</b>	<b>\$13,047,076</b>	<b>\$482,818</b>	4%
<b>Salary and Benefits</b>	\$6,719,837	\$7,307,710	\$7,540,941	\$7,628,337	87,396	1%
<b>Services and Supplies</b>	\$4,256,445	\$4,754,758	\$4,426,278	\$4,611,250	184,972	4%
<b>Operating Capital</b>	\$154,545	\$15,853	\$193,357	\$0	(193,357)	-
<b>Sub-total, Expenses</b>	<b>\$11,130,828</b>	<b>\$12,078,321</b>	<b>\$12,160,576</b>	<b>\$12,239,587</b>	<b>\$79,011</b>	1%
<b>Net Operating Results</b>	<b>\$781,458</b>	<b>\$674,898</b>	<b>\$1,369,318</b>	<b>\$807,489</b>	<b>\$561,829</b>	70%

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)**  
**Expenses by Type View by Unit: ACTUAL Results Year-to-Date Dec, 2025**

	FY23-24	FY24-25	FY25-26		Variance	
	Actual	Actual	Actual	Budget	\$	%
<b>Salaries and Benefits</b>						
Full Time Salaries	\$3,613,250	\$3,950,015	\$4,107,582	\$4,138,820	\$31,238	1%
Part Time Benefited Wages	\$461,178	\$363,463	\$357,356	\$407,549	\$50,193	12%
Casual Wages	\$930,366	\$1,102,653	\$1,131,957	\$1,045,350	(\$86,607)	(8%)
Board of Directors Stipends	\$14,800	\$13,600	\$12,800	\$18,000	\$5,200	29%
Retirement	\$323,927	\$312,335	\$332,009	\$365,918	\$33,909	9%
Employee Group Insurance	\$908,544	\$1,058,477	\$1,077,345	\$1,165,380	\$88,035	8%
Workers Compensation	\$198,816	\$200,687	\$201,332	\$172,801	(\$28,531)	(17%)
Medicare/FICA	\$268,957	\$306,481	\$320,560	\$314,520	(\$6,039)	(2%)
<b>Total Salaries and Benefits</b>	<b>\$6,719,837</b>	<b>\$7,307,710</b>	<b>\$7,540,941</b>	<b>\$7,628,337</b>	<b>\$87,396</b>	<b>1%</b>
<i>% of total</i>	<i>60%</i>	<i>61%</i>	<i>62%</i>	<i>62%</i>		
<b>Services and Supplies</b>						
Agricultural	\$24,934	\$52,781	\$59,423	\$55,400	(\$4,023)	(7%)
Uniforms	\$18,800	\$23,215	\$15,037	\$19,980	\$4,943	25%
Household Supplies	\$33,621	\$41,389	\$35,844	\$46,900	\$11,056	24%
Food	\$46,180	\$50,537	\$56,845	\$54,275	(\$2,570)	(5%)
Office Supplies	\$15,925	\$16,705	\$14,885	\$17,335	\$2,450	14%
Medical Expense	\$4,513	\$7,984	\$3,828	\$6,940	\$3,112	45%
Tools & Instruments	\$24,351	\$22,359	\$24,577	\$10,710	(\$13,867)	(129%)
Non-Capital Equipment	\$36,604	\$47,369	\$28,461	\$19,700	(\$8,761)	(44%)
Maint. - Structures/Grounds	\$529,501	\$601,133	\$529,239	\$421,462	(\$107,777)	(26%)
Maintenance of Equipment	\$132,359	\$216,715	\$158,452	\$213,260	\$54,808	26%
Utilities - Water/Sewer	\$1,074,042	\$1,164,643	\$1,088,111	\$1,347,834	\$259,723	19%
Utilities - Gas/Electric/Other	\$282,466	\$281,927	\$277,248	\$296,430	\$19,182	6%
Communications	\$77,036	\$96,876	\$92,170	\$93,360	\$1,190	1%
Memberships	\$13,224	\$14,331	\$30,392	\$12,922	(\$17,470)	(135%)
Transportation & Travel	\$67,428	\$60,959	\$65,294	\$79,000	\$13,706	17%
Training & Conferences	\$17,006	\$27,262	\$8,576	\$17,900	\$9,324	52%
Publications & Legal Notices	\$1,795	\$766	\$3,628	\$300	(\$3,328)	(1,109%)
Legal Services	\$39,410	\$107,396	\$60,507	\$90,000	\$29,493	33%
Program Services/Supplies	\$68,643	\$71,398	\$67,024	\$91,830	\$24,806	27%
Professional Services	\$538,840	\$432,175	\$407,744	\$402,076	(\$5,668)	(1%)
Licensing	\$11,035	\$22,538	\$19,856	\$10,000	(\$9,856)	(99%)
Field Trips & Events	\$42,951	\$30,788	\$42,830	\$32,250	(\$10,580)	(33%)
Instructors & Sports Officials	\$259,312	\$301,840	\$304,393	\$257,405	(\$46,988)	(18%)
Insurance	\$395,805	\$451,283	\$447,415	\$474,706	\$27,291	6%
Rent & Lease - Equipment	\$30,965	\$56,090	\$54,175	\$41,976	(\$12,199)	(29%)
Rent & Lease - Structures	\$81,144	\$94,537	\$99,370	\$90,726	(\$8,644)	(10%)
Rent & Lease - Vehicle	\$133,477	\$200,349	\$164,266	\$149,637	(\$14,629)	(10%)
Miscellaneous Expense	\$17	\$2	\$1,449	\$0	(\$1,449)	-
Credit Card Fees and Finance Charges	\$32,498	\$37,950	\$43,039	\$37,600	(\$5,439)	(14%)
Recreation Software Transaction Fees	\$16,428	\$17,568	\$20,882	\$17,700	(\$3,182)	(18%)
Pension Debt Service Interest	\$127,322	\$125,079	\$122,503	\$122,820	\$317	0%
P G & E debt service	\$78,816	\$78,816	\$78,816	\$78,816	\$0	0%
<b>Total Services and Supplies</b>	<b>\$4,256,445</b>	<b>\$4,754,758</b>	<b>\$4,426,278</b>	<b>\$4,611,250</b>	<b>\$184,972</b>	<b>4%</b>
<b>Operating Capital</b>	<b>154,545</b>	<b>15,853</b>	<b>193,357</b>	<b>0</b>	<b>(193,357)</b>	<b>-</b>
<b>Total Operating Expenses</b>	<b>\$11,130,828</b>	<b>\$12,078,321</b>	<b>\$12,160,576</b>	<b>\$12,239,587</b>	<b>\$79,011</b>	<b>1%</b>