

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Summary View: ACTUAL Results For the Month of May, 2025**

	<b>FY22-23</b>	<b>FY23-24</b>	<b>FY24-25</b>		<b>Variance:</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b>Revenue</b>						
Taxes	\$352,817	\$348,251	\$368,930	\$334,000	\$34,930	10%
From Operations	501,770	608,477	698,273	563,477	134,796	24%
<b>Total Revenue</b>	<b>\$854,587</b>	<b>\$956,728</b>	<b>\$1,067,203</b>	<b>\$897,477</b>	<b>\$169,726</b>	<b>19%</b>
<b>Salary and Benefits</b>	<b>1,016,486</b>	<b>1,041,698</b>	<b>1,209,524</b>	<b>1,220,755</b>	<b>11,231</b>	<b>1%</b>
<b>Services and Supplies</b>	<b>680,008</b>	<b>704,023</b>	<b>1,133,908</b>	<b>718,840</b>	<b>(415,068)</b>	<b>(58%)</b>
<b>Operating Capital</b>	<b>0</b>	<b>193,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Sub-total, Expenses</b>	<b>\$1,696,494</b>	<b>\$1,938,925</b>	<b>\$2,343,432</b>	<b>\$1,939,595</b>	<b>(403,837)</b>	<b>(21%)</b>
<b>Net Operating Results</b>	<b>(\$841,907)</b>	<b>(\$982,197)</b>	<b>(\$1,276,229)</b>	<b>(\$1,042,118)</b>	<b>(\$234,111)</b>	<b>(22%)</b>

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

	FY22-23	FY23-24	FY24-25		Variance:	
	Actual	Actual	Actual	Budget	\$	%
<b>Revenue</b>						
Taxes	\$14,286,308	\$14,850,001	\$15,330,839	\$15,282,566	\$48,273	0%
From Operations	6,916,441	7,505,032	8,072,701	8,016,340	56,361	1%
<b>Total Revenue</b>	<b>\$21,202,748</b>	<b>\$22,355,033</b>	<b>\$23,403,540</b>	<b>\$23,298,905</b>	<b>\$104,634</b>	<b>0%</b>
<b>Salary and Benefits</b>	\$11,416,899	\$12,426,942	\$13,705,902	\$13,650,029	<b>(55,873)</b>	<b>(0%)</b>
<b>Services and Supplies</b>	\$7,304,614	\$7,711,837	\$8,764,459	\$8,710,315	<b>(54,144)</b>	<b>(1%)</b>
<b>Operating Capital</b>	\$402,706	\$548,336	\$86,200	\$15,853	<b>(70,346)</b>	<b>(444%)</b>
<b>Sub-total, Expenses</b>	<b>\$19,124,219</b>	<b>\$20,687,115</b>	<b>\$22,556,560</b>	<b>\$22,376,197</b>	<b>(\$180,363)</b>	<b>(1%)</b>
<b>Net Operating Results</b>	<b>\$2,078,529</b>	<b>\$1,667,918</b>	<b>\$846,980</b>	<b>\$922,709</b>	<b>(\$75,729)</b>	<b>(8%)</b>

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

	FY22-23	FY23-24	FY24-25		Variance	
	Actual	Actual	Actual	Budget	\$	%
<b>Salaries and Benefits</b>						
Full Time Salaries	\$6,026,216	\$6,785,486	\$7,522,980	\$7,513,504	(\$9,476)	(0%)
Part Time Benefited Wages	\$931,397	\$852,346	\$707,457	\$671,315	(\$36,142)	(5%)
Casual Wages	\$1,501,954	\$1,596,298	\$1,848,574	\$1,851,246	\$2,672	0%
Board of Directors Stipends	\$27,700	\$25,400	\$26,000	\$27,400	\$1,400	5%
Retirement	\$574,161	\$603,509	\$594,658	\$621,350	\$26,692	4%
Employee Group Insurance	\$1,599,694	\$1,749,519	\$2,073,462	\$2,055,729	(\$17,733)	(1%)
Workers Compensation	\$321,732	\$365,377	\$366,256	\$345,278	(\$20,978)	(6%)
Unemployment Claims	\$0	(\$50,000)	\$0	\$0	\$0	-
Medicare/FICA	\$434,044	\$499,008	\$566,514	\$564,207	(\$2,307)	(0%)
<b>Total Salaries and Benefits</b>	<b>\$11,416,899</b>	<b>\$12,426,942</b>	<b>\$13,705,902</b>	<b>\$13,650,029</b>	<b>(\$55,873)</b>	<b>(0%)</b>
<i>% of total</i>	<i>60%</i>	<i>60%</i>	<i>61%</i>	<i>61%</i>		
<b>Services and Supplies</b>						
Agricultural	\$88,736	\$66,853	\$125,484	\$106,392	(\$19,092)	(18%)
Uniforms	\$31,508	\$33,855	\$39,330	\$48,806	\$9,476	19%
Household Supplies	\$70,289	\$62,800	\$75,756	\$77,861	\$2,104	3%
Food	\$60,762	\$77,609	\$91,579	\$105,463	\$13,884	13%
Office Supplies	\$31,256	\$26,022	\$27,235	\$29,760	\$2,525	8%
Medical Expense	\$10,420	\$15,393	\$15,322	\$18,549	\$3,227	17%
Tools & Instruments	\$48,849	\$46,701	\$46,203	\$36,972	(\$9,231)	(25%)
Non-Capital Equipment	\$93,132	\$60,755	\$62,064	\$66,231	\$4,167	6%
Maint. - Structures/Grounds	\$862,052	\$896,009	\$1,068,539	\$970,571	(\$97,968)	(10%)
Maintenance of Equipment	\$218,189	\$253,669	\$330,517	\$352,420	\$21,902	6%
Utilities - Water/Sewer	\$1,281,989	\$1,423,285	\$1,617,654	\$1,711,429	\$93,775	5%
Utilities -Gas/Electric/Other	\$546,384	\$524,185	\$535,153	\$565,294	\$30,141	5%
Communications	\$148,837	\$150,246	\$172,317	\$186,843	\$14,526	8%
Memberships	\$27,662	\$32,981	\$33,281	\$36,634	\$3,353	9%
Transportation & Travel	\$102,212	\$103,119	\$101,973	\$105,747	\$3,774	4%
Training & Conferences	\$33,487	\$27,153	\$54,677	\$58,704	\$4,027	7%
Publications & Legal Notices	\$2,314	\$4,824	\$2,189	\$7,006	\$4,817	69%
Legal Services	\$99,893	\$154,010	\$196,702	\$181,623	(\$15,079)	(8%)
Program Services/Supplies	\$286,939	\$127,785	\$413,036	\$338,342	(\$74,694)	(22%)
Professional Services	\$866,040	\$882,256	\$733,464	\$712,119	(\$21,345)	(3%)
Licensing	\$19,885	\$19,702	\$29,469	\$31,698	\$2,229	7%
Field Trips & Events	\$61,601	\$66,699	\$56,374	\$47,219	(\$9,154)	(19%)
Instructors & Sports Officials	\$297,655	\$391,130	\$411,642	\$411,512	(\$129)	(0%)
Insurance	\$590,050	\$723,891	\$825,498	\$830,020	\$4,522	1%
Rent & Lease - Equipment	\$95,205	\$67,633	\$97,189	\$99,071	\$1,882	2%
Rent & Lease - Structures	\$172,300	\$149,375	\$166,959	\$165,175	(\$1,785)	(1%)
Rent & Lease - Vehicle	\$138,763	\$277,918	\$355,075	\$353,619	(\$1,457)	(0%)
Miscellaneous Expense	\$173	\$334	\$2,910	\$13	(\$2,897)	(22,029%)
Finance Charges and Interest	\$72,056	\$85,749	\$101,026	\$84,702	(\$16,324)	(19%)
Recreation Software Transaction Fees	\$29,151	\$31,971	\$38,444	\$33,121	(\$5,322)	(16%)
Pension Debt Service Interest	\$235,903	\$233,432	\$227,903	\$227,903	\$0	0%
POB Debt Service Principal	\$536,429	\$550,000	\$565,000	\$565,000	\$0	0%
P G & E debt service	\$144,495	\$144,495	\$144,495	\$144,495	\$0	0%
<b>Total Services and Supplies</b>	<b>\$7,304,614</b>	<b>\$7,711,837</b>	<b>\$8,764,459</b>	<b>\$8,710,315</b>	<b>(\$54,144)</b>	<b>(1%)</b>
<b>Operating Capital</b>	<b>402,706</b>	<b>548,336</b>	<b>86,200</b>	<b>15,853</b>	<b>(70,346)</b>	<b>(444%)</b>
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