

LIVERMORE AREA RECREATION AND PARK DISTRICT

AGENDA

FINANCE COMMITTEE

Thursday, January 24, 2019
2:00 p.m.

Robert Livermore Community Center
4444 East Avenue Livermore, CA 94550-5053
West Wing Conference Room

COMMITTEE CHAIR: PALAJAC

COMMITTEE MEMBER: FURST (in for FALTINGS)

1. Call to Order
2. Public Comment
3. Review of Financial Results through Q2 FY18-19 (discussion)
4. Audit Status (discussion)
5. CIP – Review of preliminary plans through FY20-21 (discussion)
6. Matters Initiated
7. Adjournment

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)

Actual Results vs Budget, YTD thru December FY18-19: Results by Unit/Department

Unit	Department	Actual					Budget					Variance - Better/(Poorer)				
		Revenue	Salaries & Benefits		Services & Supplies		Revenue	Salaries & Benefits		Services & Supplies		Revenue	Salaries & Benefits		Services & Supplies	
01	Administration	6,153,390	759,671	428,733	4,964,986		5,887,068	826,658	661,828	4,398,582		266,322	66,987	233,095	566,404	
18	Technology & Communication	0	49,324	120,074	(169,398)		0	48,318	123,420	(171,738)		0	(1,006)	3,346	2,340	
45	Capital Equipment	0	0	21,095	(21,095)		0	0	49,454	(49,454)		0	0	28,359	28,359	
	Administration Total:	6,153,390	808,995	569,902	4,774,493		5,887,068	874,976	834,702	4,177,350		266,322	65,981	264,800	597,103	
05	Parks, Maintenance & Open Space	0	261,861	400,624	(662,485)		0	266,914	463,457	(730,371)		0	5,053	62,833	67,886	
06	Building Maintenance	0	21,165	7,170	(18,826)		4,963	29,950	10,945	(35,932)		4,546	8,785	3,775	17,106	
07	Camp Shelly	9,509	1,243,527	1,328,069	(2,314,064)		250,256	1,330,264	1,249,793	(2,329,801)		7,276	86,737	(78,276)	15,737	
07	Park Operations	257,532	603,845	31,546	(534,882)		82,809	623,800	58,605	(599,596)		17,700	19,955	27,059	64,714	
16	Open Space	100,509	51,497	1,707	(53,204)		0	52,611	33,760	(86,371)		0	1,114	32,053	33,167	
60	CIP	0														
	Parks, Maintenance & Open Space Total:	367,550	2,181,895	1,769,116	(3,583,461)		338,028	2,303,559	1,816,560	(3,782,071)		29,522	121,644	47,444	198,610	
09	Youth & Senior Services	2,537,913	2,109,862	189,344	238,707		2,663,016	2,213,425	320,033	129,558		(125,103)	103,563	130,689	109,149	
10	Extended Student Services	105,940	148,060	74,322	(116,442)		52,780	132,436	47,486	(127,142)		53,160	(15,624)	(26,836)	10,700	
11	Senior Services	252,091	186,790	11,658	53,643		219,250	176,931	9,300	33,019		32,841	(9,859)	(2,358)	20,624	
40	Preschool	58,255	58,253	0	2		65,500	78,242	0	(12,742)		(7,245)	19,989	0	12,744	
41	Believes Program	312,631	236,562	24,132	51,937		290,535	255,733	22,076	12,726		22,096	19,171	(2,056)	39,211	
	Middle School Program															
	Youth & Senior Services Total:	3,266,830	2,739,527	299,456	227,847		3,291,081	2,856,767	398,895	35,419		(24,251)	117,240	99,439	192,428	
02	Recreation	161,596	45,508	141,627	(25,539)		147,800	38,493	156,796	(47,489)		13,796	(7,015)	15,169	21,950	
03	Classes, Camps & Events	57,562	20,778	28,795	7,989		57,286	47,925	36,058	(26,697)		276	27,147	7,263	34,686	
17	Adult Sports & Fitness	0	50,463	66,650	(117,113)		0	65,753	77,790	(143,543)		0	15,290	11,140	26,430	
20	Marketing & Public Information	0	230,818	85,417	(316,235)		0	225,374	97,287	(322,661)		0	(5,444)	11,870	6,426	
25	Customer & Business Services	417,253	198,343	81,742	137,168		410,089	204,081	100,498	105,510		7,164	5,738	18,756	31,658	
26	Facility User & Rentals	74,023	72,814	28,972	(27,763)		67,732	97,918	30,185	(60,371)		6,291	25,104	18,756	32,608	
27	Youth Sports & Fitness	187,345	90,852	19,393	77,100		217,038	143,882	32,768	40,388		0	53,030	13,375	36,712	
42	Field & Gym Rentals	0	228,505	72,652	(300,502)		0	251,482	100,640	(352,122)		0	22,977	28,643	51,620	
54	Building Operations	246,883	592,743	72,652	(418,512)		273,933	603,032	90,500	(419,599)		(27,050)	10,289	17,848	1,087	
57	Aquatics	33,173	21,476	12,104	(407)		38,830	25,331	14,400	(901)		(5,657)	3,855	2,296	494	
	Concessions															
	Recreation Total:	1,177,835	1,552,300	609,349	(983,814)		1,212,708	1,703,271	736,922	(1,227,485)		(34,873)	150,971	127,573	243,671	
	District Totals	10,965,605	7,282,717	3,247,823	435,065		10,728,885	7,738,553	3,787,079	(796,747)		236,720	455,836	539,256	1,231,812	
	% Increase/(Decrease)											2%	6%	17%	283%	

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)

Actual Results vs Prior Year, YTD thru December FY18-19: Results by Unit/Department

Unit	Department	Actual					Prior Year					Variance - Incr/(Decr)				
		Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense		Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense		Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	
01	Administration	6,153,390	759,671	428,733	4,964,986		5,607,346	624,350	358,263	4,624,733		546,044	135,321	70,470	340,253	
18	Technology & Communications	0	49,324	120,074	(169,398)		0	60,746	123,065	(183,811)		0	(11,422)	(2,991)	14,413	
45	Capital Equipment	0	0	21,095	(21,095)		0	0	57,244	(57,244)		0	0	(36,149)	36,149	
	Administration Total:	6,153,390	808,995	569,902	4,774,493		5,607,346	685,096	538,572	4,383,678		546,044	123,899	31,330	390,815	
05	Parks, Maintenance & Open Space	0	261,861	400,624	(662,485)		0	233,336	387,794	(621,130)		0	0	0	0	
06	Building Maintenance	9,509	21,165	7,170	(18,826)		12,305	31,573	9,364	(28,632)		0	28,525	12,830	(41,355)	
07	Camp Shelly	257,532	1,243,527	1,328,069	(2,314,064)		281,302	1,242,105	1,184,867	(2,145,670)		(2,796)	(10,408)	(2,194)	9,806	
16	Park Operations	100,509	603,845	31,546	(534,882)		103,206	576,130	57,688	(530,612)		(23,770)	1,422	143,202	(168,394)	
60	Open Space	0	51,497	1,707	(53,204)		0	42,839	42,601	(85,440)		(2,697)	27,715	(26,142)	(4,270)	
	CIP	0	0	0	0		0	0	0	0		0	8,658	(40,894)	32,236	
	Parks, Maintenance & Open Space Total:	367,550	2,181,895	1,769,116	(3,583,461)		396,813	2,125,983	1,682,314	(3,411,484)		(29,263)	55,912	86,802	(171,977)	
09	Youth & Senior Services	2,537,913	2,109,862	189,344	238,707		2,505,072	2,030,187	201,183	273,702		32,841	79,675	(11,839)	(34,995)	
10	Extended Student Services	105,940	148,060	74,322	(116,442)		99,684	135,383	43,581	(79,280)		6,256	12,677	30,741	(37,162)	
11	Senior Services	252,091	186,790	11,658	53,643		242,434	176,112	4,570	61,752		9,657	10,678	7,088	(8,109)	
40	Preschool	58,255	58,253	0	2		73,772	73,962	0	(190)		(15,517)	(15,709)	0	192	
41	Believes Program	312,631	236,562	24,132	51,937		308,671	215,920	24,614	68,137		3,960	20,642	(482)	(16,200)	
	Middle School Program															
	Youth & Senior Services Total:	3,266,830	2,739,527	299,456	227,847		3,229,633	2,631,564	273,948	324,121		37,197	107,963	25,508	(96,274)	
02	Recreation	161,596	45,508	141,627	(25,539)		149,819	37,688	153,810	(41,679)		11,777	7,820	(12,183)	16,140	
03	Classes, Camps & Events	57,562	20,778	28,795	7,989		46,643	32,176	32,513	(18,046)		10,919	7,820	(11,398)	26,035	
17	Adult Sports & Fitness	0	50,463	66,650	(117,113)		0	54,393	69,217	(123,610)		0	(3,930)	(2,567)	6,497	
20	Marketing & Public Information	0	230,818	85,417	(316,235)		0	209,190	88,939	(298,129)		0	21,628	(3,522)	(18,106)	
25	Customer & Business Services	417,253	198,343	81,742	137,168		380,439	156,835	56,678	166,926		36,814	41,508	25,064	(29,758)	
26	Facility Use & Rentals	74,023	72,814	28,972	(27,763)		65,252	71,952	26,995	(33,695)		8,771	862	1,977	5,932	
27	Youth Sports & Fitness	187,345	90,852	19,393	(300,502)		154,774	101,453	18,524	(266,366)		32,571	(10,601)	869	42,303	
42	Field & Gym Rentals	0	228,505	77,100	(418,512)		0	207,496	58,870	(266,366)		0	21,009	13,127	(34,136)	
54	Building Operations	246,883	592,743	72,652	(418,512)		263,294	542,156	67,235	(346,097)		0	50,587	5,417	(72,415)	
57	Aquatics	33,173	21,476	12,104	(407)		34,494	22,253	13,759	(1,518)		(1,321)	(777)	(1,655)	1,111	
	Concessions															
	Recreation Total:	1,177,835	1,552,300	609,349	(983,814)		1,094,715	1,431,592	586,540	(927,417)		83,120	116,708	22,809	(56,397)	
	District Totals:	10,965,605	7,282,717	3,247,823	435,065		10,328,507	6,878,235	3,081,374	368,898		637,098	404,482	166,449	66,167	
	% Increase/(Decrease)											6%	6%	5%	15%	

LIVERMORE AREA RECREATION & PARK DISTRICT
DISTRICT P & L - SUMMARY BY ACCOUNT
CURRENT MONTH: 12/31/2018

	MONTH						YTD					
	2018-2019	2018-2019	Better/(Poorer)	2017-2018	Incr/(Dec)		2018-2019	2018-2019	Better/(Poorer)	2017-2018	Incr/(Dec)	
	Actual	Budget	vs Budget	Prior Yr	vs Prior Yr		Actual	Budget	vs Budget	Prior Yr	vs Prior Yr	
Revenue												
Property Taxes	4,650,455	4,586,700	63,755	4,357,368	293,087		5,046,153	4,985,500	60,653	4,736,238	309,915	
In-Lieu City Housing	29,407	0	29,407	0	29,407		29,407	0	29,407	3,787	25,620	
Property Taxes - Supplemental	7,241	(8,300)	15,541	(10,180)	17,421		67,241	52,300	14,941	64,369	2,872	
Special Tax - 97-1	778,241	774,600	3,641	759,422	18,819		778,241	774,600	3,641	759,422	18,819	
Redevelopment Agreement	0	20,200	(20,200)	0	0		0	20,200	(20,200)	0	0	
RDA - Residual Property Tax	192,389	30,000	162,389	0	192,389		192,389	30,000	162,389	0	192,389	
Special Tax 97-1 Interest	0	600	(600)	0	0		9,804	800	9,004	3,899	5,905	
General Fund Interest	0	5,600	(5,600)	0	0		12,335	12,200	135	10,345	1,990	
Interest DCAP Acct.	0	0	0	0	0		3	0	3	2	1	
Miscellaneous Other Revenue	(40)	0	(40)	12,091	(12,131)		6,588	0	6,588	17,955	(11,367)	
Prompt Payment Discount	0	0	0	0	0		(9)	0	(9)	(3)	(6)	
Administration Fees	1,860	1,800	60	1,850	10		9,351	10,400	(1,049)	10,106	(755)	
Activity Refund Fees	24	178	(154)	72	(48)		1,886	1,068	818	1,224	662	
Contract Classes	34,018	32,500	1,518	32,653	1,365		144,544	132,000	12,544	132,599	11,945	
Dogtoberfest	0	0	0	0	0		3,020	2,500	520	2,018	1,002	
Miscellaneous Events	0	0	0	0	0		0	0	0	53	(53)	
SP - Children's Fair	0	0	0	0	0		7,888	7,900	(12)	7,466	422	
SP Holiday Happenings	50	2,900	(2,850)	249	(199)		2,918	2,900	18	2,877	41	
Parent & Child Dance	0	547	(547)	547	(547)		1,581	1,641	(60)	2,061	(480)	
SP - Breakfast with Bunny	477	839	(362)	569	(92)		4,772	6,503	(1,731)	4,883	(111)	
Adult Softball	0	0	0	0	0		23,100	14,350	8,750	14,350	8,750	
Special Events	2,871	2,978	(107)	2,978	(107)		17,281	23,214	(5,933)	18,924	(1,643)	
Fun in the Sun (Gr K-5)	0	3,568	(3,568)	892	(892)		8,443	8,028	415	7,742	701	
Jr. Adventure Camp (Gr 3-8)	0	1,450	(1,450)	687	(687)		500	1,450	(950)	1,319	(819)	
RLCC - Classes - Instructional	391	0	391	379	12		1,919	2,500	(581)	1,649	270	
RLCC Gym Basketball	0	0	0	522	(522)		3,192	2,100	1,092	522	2,670	
MN Aquatics Lessons & Classes	0	0	0	0	0		25,421	17,275	8,146	26,770	(1,349)	
MN Aquatics Admissions/Passes	309	0	309	0	309		6,648	4,300	2,348	5,161	1,487	
MN Pool Rentals/Parties	0	0	0	0	0		2,673	1,750	923	740	1,933	
Camp Fees	0	0	0	0	0		9,501	4,042	5,459	10,565	(1,064)	
Miscellaneous/Concessions	0	0	0	0	0		8	921	(913)	1,740	(1,732)	
Robertson - T Mobile Lease	2,894	2,775	119	2,775	119		16,890	16,650	240	16,226	664	
T-Mobile Max Baer	2,566	2,566	0	2,467	99		15,396	15,396	0	14,804	592	
MSC Reimbursement	5,595	5,200	395	5,120	475		5,595	5,200	395	5,120	475	
Christensen School Reimb	0	0	0	0	0		10,586	15,000	(4,414)	15,980	(5,394)	

LIVERMORE AREA RECREATION & PARK DISTRICT
DISTRICT P & L - SUMMARY BY ACCOUNT
CURRENT MONTH: 12/31/2018

	MONTH						YTD					
	2018-2019	2018-2019	Better/(Poorer)	2017-2018	Incr/(Dec)		2018-2019	2018-2019	Better/(Poorer)	2017-2018	Incr/(Dec)	
	Actual	Budget	vs Budget	Prior Yr	vs Prior Yr		Actual	Budget	vs Budget	Prior Yr	vs Prior Yr	
Revenue												
Zone 7 - Living Arroyo	12,979	16,000	(3,021)	20,345	(7,366)		86,936	96,000	(9,064)	99,611	(12,675)	
Miscellaneous	197	335	(138)	50	147		33,281	2,010	31,271	1,010	32,271	
CFD on Cayetano	34,656	40,000	(5,344)	39,526	(4,870)		34,656	40,000	(5,344)	39,526	(4,870)	
Zone 7 - Weed Abatement	0	0	0	16,774	(16,774)		52,275	60,000	(7,725)	87,541	(35,266)	
Community Gardens	2,095	0	2,095	1,465	630		1,916	0	1,916	1,485	431	
Child Care Links	31,530	26,100	5,430	25,672	5,858		160,948	155,295	5,653	146,891	14,057	
Full Cost Program Fees	347,524	354,425	(6,901)	341,631	5,893		1,986,726	2,099,530	(112,804)	1,931,287	55,439	
Kidango CCTR Parent Fees	2,724	1,641	1,083	1,787	937		16,216	13,128	3,088	13,865	2,351	
Full Cost Registration Fees	750	750	0	400	350		6,060	3,650	2,410	4,725	1,335	
Kidango CCTR Sub-Contract	47,550	40,638	6,912	46,601	949		333,047	331,625	1,422	343,356	(10,309)	
Community Support Program	4,308	9,087	(4,779)	9,909	(5,601)		32,917	57,988	(25,071)	63,148	(30,231)	
Miscellaneous	0	0	0	0	0		200	0	200	0	200	
Kidango Rent	300	300	0	300	0		1,800	1,800	0	1,800	0	
Senior Activity/Events	206	0	206	94	112		3,606	1,492	2,114	848	2,758	
Sr. Contract Classes	3,012	3,823	(811)	3,823	(811)		18,672	17,743	929	17,943	729	
Sr. Drop-in Fees	626	559	67	559	67		5,064	4,876	188	4,876	188	
Sr. Luncheons	541	25	516	2,012	(1,471)		2,346	1,780	566	4,173	(1,827)	
Sr. Newsletter	36	0	36	0	36		36	24	12	36	0	
Senior Trips	(108)	164	(272)	868	(976)		74,241	25,236	49,005	70,433	3,808	
Senior Bart/DPHC	225	234	(9)	0	225		598	826	(228)	592	6	
Fundraising	40	20	20	0	40		202	193	9	174	28	
Senior Miscellaneous	0	0	0	0	0		575	10	565	10	565	
Sponsorship	0	0	0	0	0		600	600	0	600	0	
Preschool Registration Fees	41,590	41,925	(335)	43,609	(2,019)		252,091	219,250	32,841	239,684	12,407	
First 5 Grant Alameda County	0	0	0	0	0		0	0	0	2,750	(2,750)	
Programs & Classes	123	0	123	105	18		7,932	4,830	3,102	2,227	5,705	
Open Space Photo Permits	0	50	(50)	200	(200)		1,600	1,200	400	1,400	200	
Park Rental Fees	0	750	(750)	100	(100)		600	5,850	(5,250)	6,110	(5,510)	
Junior Rangers	820	1,540	(720)	330	490		5,350	5,390	(40)	3,014	2,336	
Residence Rental	0	869	(869)	869	(869)		4,345	5,214	(869)	5,214	(869)	
Sycamore Grove Parking Fees	7,450	5,250	2,200	6,494	956		28,792	28,350	442	22,362	6,430	
Sycamore Grove Parking Permits	10,441	798	9,643	11,717	(1,276)		25,837	2,058	23,779	27,317	(1,480)	
SG Merchandise Sales	500	600	(100)	507	(7)		899	1,152	(253)	1,180	(281)	
Grants & Foundation Donations	0	0	0	0	0		0	500	(500)	3,293	(3,293)	
Environment Education	190	1,155	(965)	935	(745)		23,708	26,565	(2,857)	29,383	(5,675)	

LIVERMORE AREA RECREATION & PARK DISTRICT
DISTRICT P & L - SUMMARY BY ACCOUNT
CURRENT MONTH: 12/31/2018

Revenue	MONTH					YTD				
	2018-2019	2018-2019	Better/(Poorer)	2017-2018	Incr/(Dec)	2018-2019	2018-2019	Better/(Poorer)	2017-2018	Incr/(Dec)
	Actual	Budget	vs Budget	Prior Yr	vs Prior Yr	Actual	Budget	vs Budget	Prior Yr	vs Prior Yr
Misc. Sycamore/Vets Park Donations	12	0	12	24	(12)	72	200	(128)	196	(124)
Veterans Hall Rental Fees	375	500	(125)	455	(80)	1,374	1,500	(126)	1,510	(136)
Barn Rental Fees	4,779	4,250	529	3,874	905	35,004	25,500	9,504	21,585	13,419
Carnegie Rental Fees	5,390	3,500	1,890	600	4,790	29,013	21,000	8,013	22,179	6,834
LVPAC Botwell Lease	768	600	168	183	585	4,411	3,600	811	3,781	630
RE Merritt Bldg	1,250	1,250	0	1,250	0	7,500	7,500	0	7,500	0
Ravenswood Rentals	2,500	2,500	0	2,500	0	15,000	15,000	0	15,000	0
RLCC Rental Fees	857	4,000	(3,143)	3,140	(2,283)	58,960	55,000	3,960	46,494	12,466
Insurance	25,945	30,166	(4,221)	26,618	(673)	163,279	180,996	(17,717)	166,366	(3,087)
Cleaning Fees	2,425	3,050	(625)	2,200	225	21,665	18,300	3,365	17,600	4,065
GCP- Party Rooms	2,200	1,883	317	1,600	600	18,240	11,298	6,942	11,700	6,540
Robertson Park Equestrian Area	0	0	0	0	0	100	0	100	0	100
Robertson Arena Day Use	0	1,700	(1,700)	1,700	(1,700)	1,200	10,385	(9,185)	8,135	(6,935)
Equipment & Amenities Rental	0	185	(185)	67	(67)	260	1,110	(850)	855	(595)
Security Guards	6,067	3,800	2,267	2,383	3,684	25,804	22,800	3,004	20,197	5,607
Other Permit Fees	3,928	4,750	(822)	3,770	158	25,883	28,500	(2,617)	28,863	(2,980)
Picnic Area Rental & Fees	900	1,250	(350)	1,200	(300)	9,387	7,500	1,887	7,860	1,527
RLCC Gym Volleyball	404	0	404	0	404	18,750	17,891	859	18,616	134
Kidz Love Soccer	690	309	381	309	381	2,251	1,965	286	1,490	761
Tennis	2,242	1,673	569	1,673	569	20,988	18,236	2,752	18,236	2,752
Miscellaneous	370	963	(593)	963	(593)	9,069	9,790	(721)	9,790	(721)
LARP Classes	250	0	250	0	250	710	1,500	(790)	800	(90)
Believes Program Revenue	8,257	3,989	4,268	3,989	4,268	23,805	19,950	3,855	18,646	5,159
Believes Junction Club Program	44,061	44,000	61	50,899	(6,838)	58,255	65,500	(7,245)	73,772	(15,517)
Registration Fees	34,546	33,335	1,211	33,000	1,546	215,978	189,390	26,588	202,751	13,227
Community Support Program	50	0	50	0	50	648	500	148	500	148
After School Grant	1,685	1,960	(275)	1,385	300	10,408	11,760	(1,352)	10,345	63
Child Care Links	41,169	41,645	(476)	48,955	(7,786)	84,459	88,885	(4,426)	95,006	(10,547)
Miscellaneous	0	0	0	0	0	1,013	0	1,013	0	1,013
RLCC Lessons & Classes	0	0	0	0	0	125	0	125	70	55
RLCC Admissions & Passes	297	0	297	247	50	9,725	16,560	(6,835)	9,979	(254)
RLCC Pool Rentals & Parties	1,812	3,109	(1,297)	4,888	(3,076)	133,051	158,467	(25,416)	145,348	(12,297)
Merchandise Sales	300	0	300	0	300	40,334	42,750	(2,416)	40,815	(481)
RLCC Competitive Programs	0	0	0	0	0	0	1,000	(1,000)	0	0
	4,037	993	3,044	3,112	925	29,031	31,831	(2,800)	34,482	(5,451)

LIVERMORE AREA RECREATION & PARK DISTRICT
DISTRICT P & L - SUMMARY BY ACCOUNT
CURRENT MONTH: 12/31/2018

	MONTH					YTD				
	2018-2019	2018-2019	Better/(Poorer)	2017-2018	Incr/(Dec)	2018-2019	2018-2019	Better/(Poorer)	2017-2018	Incr/(Dec)
	Actual	Budget	vs Budget	Prior Yr	vs Prior Yr	Actual	Budget	vs Budget	Prior Yr	vs Prior Yr
Revenue										
Field Rentals	3,030	9,500	(6,470)	9,448	(6,418)	66,853	72,200	(5,347)	65,702	1,151
Equipment Rentals & Misc.	375	500	(125)	600	(225)	2,200	2,550	(350)	2,575	(375)
Synthetic Field Rentals	840	10,000	(9,160)	7,946	(7,106)	48,795	77,500	(28,705)	26,509	22,286
Storage Shed Rental	900	750	150	1,950	(1,050)	4,950	4,500	450	5,900	(950)
Field Lighting	1,703	8,663	(6,960)	8,663	(6,960)	18,608	27,688	(9,080)	20,685	(2,077)
Snack Shack	0	0	0	0	0	9,034	6,000	3,034	7,191	1,843
RLCC Gym Rental - Sports	1,825	7,500	(5,675)	7,475	(5,650)	36,905	26,600	10,305	26,214	10,691
Cafe	0	500	(500)	698	(698)	32,854	38,500	(5,646)	34,331	(1,477)
Vending Contract	0	165	(165)	0	0	319	330	(11)	163	156
Total Revenue	6,465,289	6,246,677	218,612	5,984,908	480,381	10,965,605	10,728,885	236,720	10,328,507	637,098
Operating Expenses										
Salaries & Benefits										
Full Time Salaries	545,265	543,948	(1,317)	463,383	81,882	2,325,797	2,363,963	38,166	2,136,703	189,094
Part Time Benefited	354,870	383,019	28,149	326,427	28,443	1,565,654	1,673,747	108,093	1,416,901	148,753
Part Time Wages	242,991	288,827	45,836	278,754	(35,763)	1,510,620	1,586,603	75,983	1,600,681	(90,061)
Auto Allowance	0	0	0	6,900	(6,900)	0	0	0	6,900	(6,900)
Board of Directors Stipends	1,525	2,880	1,355	1,700	(175)	12,775	12,480	(295)	13,200	(425)
Retirement	148,414	155,482	7,068	112,005	36,409	599,301	680,482	81,181	508,999	90,302
Employee Group Insurance	125,726	132,929	7,203	104,108	21,618	725,029	797,470	72,441	633,909	91,120
Workers Compensation	36,463	71,664	35,201	64,731	(28,268)	276,925	339,951	63,026	301,841	(24,916)
Medicare/FICA	53,112	59,316	6,204	53,066	46	266,615	283,858	17,243	259,102	7,513
Total Salaries & Benefits	1,508,365	1,638,065	129,700	1,411,075	97,290	7,282,717	7,738,553	455,836	6,878,235	404,482
Svc, Supply, Other										
Agricultural	3,864	2,833	(1,031)	11,808	(7,944)	32,227	55,348	23,121	80,268	(48,041)
Uniforms	1,680	2,010	330	2,203	(523)	12,061	19,860	7,799	20,237	(8,176)
Household Supplies	4,577	8,725	4,148	5,332	(755)	56,736	65,630	8,894	52,708	4,028
Food	13,009	14,523	1,514	16,591	(3,582)	74,527	77,028	2,501	79,606	(5,079)
Office Supplies	3,855	10,975	7,120	2,093	1,762	35,232	57,300	22,068	39,842	(4,610)
Medical Expense	1,446	2,966	1,520	1,669	(223)	9,814	16,696	6,882	12,721	(2,907)
Tools & Instruments	2,222	2,100	(122)	3,179	(957)	16,023	15,130	(893)	16,688	(665)
Non-Capital Equipment	2,976	1,750	(1,226)	5,825	(2,849)	56,480	65,342	8,862	39,620	16,860

LIVERMORE AREA RECREATION & PARK DISTRICT
DISTRICT P & L - SUMMARY BY ACCOUNT
CURRENT MONTH: 12/31/2018

	MONTH						YTD					
	2018-2019	2018-2019	Better/(Poorer)	2017-2018	Incr/(Dec)		2018-2019	2018-2019	Better/(Poorer)	2017-2018	Incr/(Dec)	
	Actual	Budget	vs Budget	Prior Yr	vs Prior Yr		Actual	Budget	vs Budget	Prior Yr	vs Prior Yr	
Svc, Supply, Other												
Maint. - Structures/Grounds	66,663	41,333	(25,330)	74,469	(7,806)		413,103	491,048	77,945	329,057	84,046	
Maintenance of Equipment	6,981	10,470	3,489	4,227	2,754		51,609	73,845	22,236	42,213	9,396	
Utilities - Water/Sewer	43,396	29,098	(14,298)	23,297	20,099		848,071	815,308	(32,763)	771,919	76,152	
Utilities -Gas/Electric/Other	30,404	40,350	9,946	35,585	(5,181)		254,094	267,757	13,663	248,965	5,129	
Communications	10,241	10,532	291	6,777	3,464		57,786	81,427	23,641	60,895	(3,109)	
Memberships	2,268	1,430	(838)	243	2,025		16,797	21,765	4,968	15,725	1,072	
Travel	21,581	22,670	1,089	16,883	4,698		61,161	71,970	10,809	54,567	6,594	
Training & Conferences	1,201	4,730	3,529	4,809	(3,608)		17,768	35,298	17,530	17,146	622	
Publications & Legal Notices	75	665	590	680	(605)		2,640	3,990	1,350	2,884	(244)	
Legal Services	13,333	12,000	(1,333)	8,089	5,244		69,592	72,000	2,408	45,809	23,783	
Program Services/Supplies	15,815	16,465	650	7,936	7,879		61,862	264,403	202,541	64,903	(3,041)	
Professional Services	114,036	64,871	(49,165)	117,438	(3,402)		441,606	551,516	109,910	445,171	(3,565)	
Licensing	400	10,299	9,899	0	400		5,971	17,074	11,103	8,529	(2,558)	
Field Trips & Events	5,062	1,500	(3,562)	590	4,472		79,578	47,322	(32,256)	49,499	30,079	
Instructors & Sports Officials	19,620	20,856	1,236	17,223	2,397		190,807	197,808	7,001	194,139	(3,332)	
Insurance	28,092	27,414	(678)	27,442	650		171,980	164,484	(7,496)	159,521	12,459	
Rent & Lease - Equipment	9,020	8,276	(744)	7,772	1,248		49,919	54,306	4,387	51,818	(1,899)	
Rent & Lease - Structures	15,372	15,495	123	18,737	(3,365)		92,184	92,970	786	112,422	(20,238)	
Prof Serv Into CIP	0	0	0	(6,831)	6,831		0	0	0	(39,627)	39,627	
Miscellaneous Expense	2	0	(2)	0	2		(333)	0	333	0	(333)	
Finance Charges & Interest	143	0	(143)	255	(112)		1,816	0	(1,816)	2,416	(600)	
Recreation Software Credit Card Fees	3,061	3,000	(61)	3,023	38		26,885	23,500	(3,385)	24,267	2,618	
Recreation Software Transaction Fees	1,761	2,100	339	2,155	(394)		18,731	17,500	(1,231)	17,703	1,028	
Contingencies	0	0	0	0	0		0	0	0	2,500	(2,500)	
Total Service & Supply	442,158	389,436	(52,722)	419,498	22,660		3,226,728	3,737,625	510,897	3,024,130	202,598	
Total Operating Expenses	1,950,523	2,027,501	76,978	1,830,573	119,950		10,509,445	11,476,178	966,733	9,902,365	607,080	
Revenue Less Expense	4,514,766	4,219,176	295,590	4,154,335	360,431		456,160	(747,293)	1,203,453	426,142	30,018	
Capital Equipment	0	0	0	500	(500)		21,095	49,454	28,359	57,244	(36,149)	
Revenue Less Capital Equipment	4,514,766	4,219,176	295,590	4,153,835	360,931		435,065	(796,747)	1,231,812	368,898	66,167	

AB1600 Summary
 LARPD Finance 1/10/19
 Scenario: **Moderation**

TOTAL Beginning Balance (Dec 1, 2018) \$17,399,000

Inflows

Developer Fees

\$3,725,013 \$5,579,756 \$5,879,101 \$5,879,101 \$5,879,101

Outflows

City of Livermore - Stockman's Park
 City of Livermore - Other
 City of Livermore - Other

\$4,000,000

Sub-total, City of Livermore Outflows

\$0 \$4,000,000 \$0 \$0 \$0

LARPD

May Nissen Playgrounds Renovation \$3,661,726 \$0 \$0 \$0 \$0
 Big Trees Park Playground Renovation \$1,379,847 \$0 \$0 \$0 \$0
 Pleasure Island Playground Renovation \$1,259,968 \$0 \$0 \$0 \$0
 Jane Addams Playground Renovation \$316,080 \$466,255 \$0 \$0 \$0
 Ravenswood Upgrade \$391,000 \$150,000 \$0 \$0 \$0
 20 Buckley??? \$0 \$30,000 \$0 \$0 \$0
 Cayetano Park parking lot expansion-Evaluation Pk \$97,045 \$0 \$0 \$0 \$0
 Bill Payne Park Master Plan \$2,226,000 \$0 \$0 \$0 \$0
 RLCC Aquatics Center Renovation \$50,000 \$200,000 \$0 \$0 \$0
 Rodeo Stadium Infrastructure Improvements \$90,000 \$400,000 \$0 \$0 \$0
 May Nissen Pool Renovation \$1,338,000 \$0 \$0 \$0 \$0
 Tex Spruiell Park Renovation \$35,992 \$0 \$0 \$0 \$0
 Energy Efficiency Measures \$164,000 \$200,000 \$200,000
 Max Baer Lighting \$117,000 \$0 \$0 \$0 \$0
 Shade Structures at Various Parks \$125,000 \$1,200,000 \$0
 Patterson Ranch Trail \$199,000 \$0 \$0
 Sunset Park Playground \$124,223 \$200,000 \$200,000
 Robertson Park Synthetic Turf \$200,000 \$0
 Barn Renovation \$0
 Allamont Creek Park Playground \$0

Four parks at \$50k per park per year - coordinate with Playground work

Robertson Park Field #3 Synthetic Turf		\$2,000,000					Hard Costs at \$1.6M plus 10% conting and Soft costs at 15% of hard costs. Assumes drainage (0% run-off), upper arena becomes parking lot with fencing removed but does not assume paving/stripping, 2 mos bid process, 3 mos construction, CEQA categorically exempt (we're just changing turf (but drainage???). Priority over irrigation work at Independence (in terms of timing) per V Wiedentfeld
Bill Clark Park Playground Retrofit		\$1,000,000					AB Funding in addition to \$100k from Signature Homes already used for design work; new apparatus, replacement of sand, and elimination of existing cement barrier around current playground area (ADA access issue).
Tex Spruiell Park Renovation (irrigation, etc.)		\$1,700,000					Prelim vendor estimates; assumes no concrete path (dg instead); incl 20% contingency and soft costs at 13% of hard costs
Tex Spruiell Playground		\$2,200,000					Est based upon Pleasure Island budget, judged downward as Tex will be a retrofit in place (less involved than Pleasure Island); \$300k for Rubber surface, \$700k for gear and its installation, \$100k for contingency and \$100k for soft costs.
Independence Park Irrigation upgrade		\$150,000		\$1,550,000			Based upon data from Tex Spruiell vendor estimates; timing based upon assumption of Robertson #3 in 19/20
Hageman Park retrofit				\$1,400,000			Based on budget for Pleasure Island
RLCC Improvements				\$3,000,000			Could be focused on multi-use room (est \$2.0M) to house classes, training space for staff, parties next to the existing Aquatics office; <OR> lot lot / picnic area (est \$3.0M) in place of existing beach volleyball area (to complement baseball activities at RLCC...

Sub-total, LARPD Outflows

\$11,774,861 \$8,896,255 \$6,350,000 \$0 \$0

TOTAL Ending Balance

\$9,349,152 \$2,032,653 \$1,561,754 \$7,440,855 \$13,319,956