



Livermore Area Recreation and Park District
Board Of Directors Meeting
March 8, 2023

**FY22-23 Mid-Year Operating Budget Update and
CIP Plan for FY22-23 through FY23-24**

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FY22-23 FINAL Operating Budget – Highlights

- 1. Final Net Operating Budget** for FY22-23, as updated at mid-year, is \$1,190,848, or \$69,914 (6%) better than the Original Budget approved in June, 2022.
- 2. Revenues** are \$22,553,463, or \$562,245 better than the original Budget, as Revenues from Operations are \$510,733 (7%) better than the Original Budget.
- 3. Salaries and Benefits** are \$260,896 (2%) below the Original Budget.
- 4. Services and Supplies** are \$668,562 (9%) above the Original Budget. Budget increases are needed for Water (\$171,518, or 12%), Gas/Electricity (\$231,982, or 67%), Maintenance of Structures and Grounds (\$95,733, or 11% for a variety of specific projects), and Legal (\$50,000 placeholder for EBRPD work – more expected in FY23-24). Additional spend for Instructors (\$88,150, or 36%) is driven by favorable revenues/activity in Recreation.

FINAL CIP Budget – Highlights for FY22-23

- 1. Relative to the Original Budget for FY22-23, the use of the general fund is essentially unchanged at **\$2,129,522 (\$32k below the Original Budget)**. Savings of \$87k for the Rodeo Stadium Improvements allowed for the onset of the RLAC Scoreboard replacement (\$92k).**
- 2. AB1600 spending is now \$411,514 for FY22-23, down \$815,486 from the Original Budget of \$1,227,000.** The Bike Pump Track is now slated for Fall, 2023 (\$806k in balance of project spend moved from FY22023 to FY23-24, and the Sycamore Grove Restroom project is now projected at \$205k, down \$145k from the Original Budget. The Mocho Community Garden is now included in the Final Budget at \$90k (was not in the Original Budget).

FINAL CIP Budget – Highlights for FY23-24 and Beyond

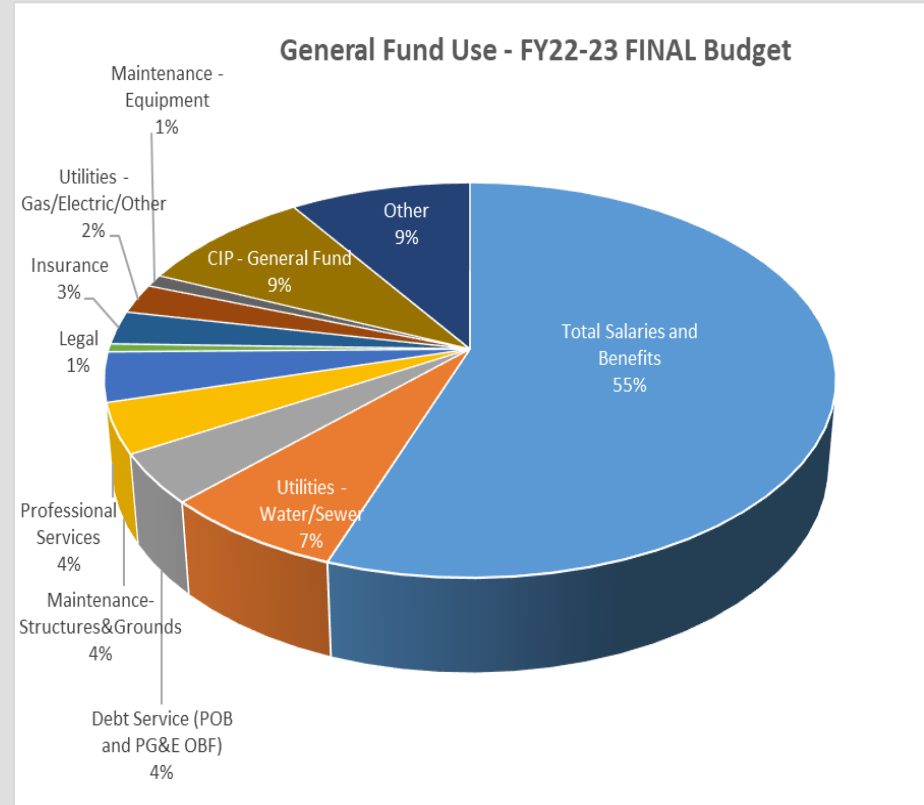
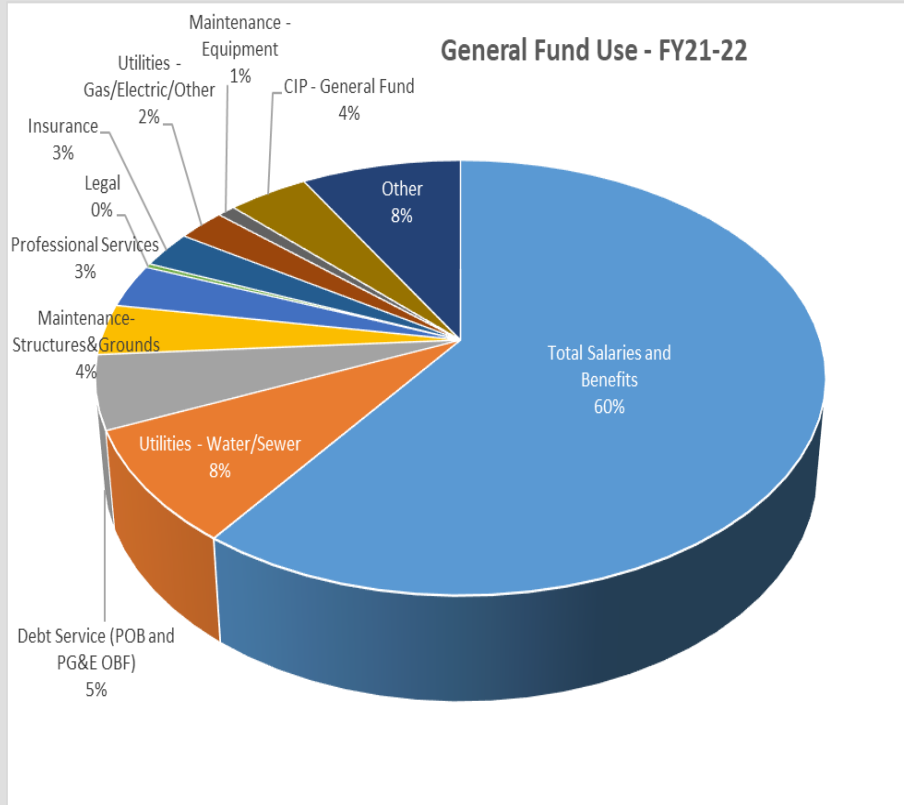
- 1. CIP Schedule now highlights preliminary plans to use Board-approved Reserves to fund deferred maintenance projects.** At present, these plans include 2 playgrounds a year and the replacement of the synthetic turf field at Cayetano (in FY24-25).
- 2. In FY23-24, the CIP Budget begins to reflect the use of Restricted Reserves** (\$83k for Bill Clark Park playground replacement, combined w \$117k of AB1600 funds for accessibility enhancements).
- 3. The Sycamore Grove Amphitheater** (\$300k, AB1600 funded) is planned for FY23-24, as are several deferred maintenance projects.
- 4. The Bike Pump Track** (AB1600) will be completed in FY23-24.
- 5. Beginning in FY23-24, staff have included \$1million to \$2million per year for “Park Capacity Enhancements”** that will rely on AB1600 funds, fulfilling a requirement to communicate LARPD’s AB1600 needs to the City through FY27-28.

Summary Level View: General Fund FY21-22 - FY22-23:

	FY21-22 Audited Result	FY22-23 Proposed Mid- Year Budget	Total
Net Operating Results	\$2,798,009	\$1,190,848	\$3,988,857
CIP General Fund	\$828,211	\$2,129,522	\$2,957,733
Net Increase/(Decrease)	\$1,969,798	(\$938,674)	\$1,031,124

Proposed use of General Fund Increase:

	FY22-23
Budget Contingency Reserve	\$531,124
Deferred Maintenance Reserve	\$500,000
Total	\$1,031,124



Use of General Fund - Expenses by Type	FY21-22	% of Total
Total Salaries and Benefits	\$11,859,789	60%
Utilities - Water/Sewer	\$1,663,320	8%
Debt Service (POB and PG&E OBF)	\$1,078,579	5%
Maintenance-Structures&Grounds	\$747,927	4%
Professional Services	\$650,132	3%
Legal	\$61,000	0%
Insurance	\$549,317	3%
Utilities - Gas/Electric/Other	\$483,946	2%
Maintenance - Equipment	\$184,492	1%
CIP - General Fund	\$828,211	4%
Other	\$1,648,735	8%
	\$19,755,449	100%

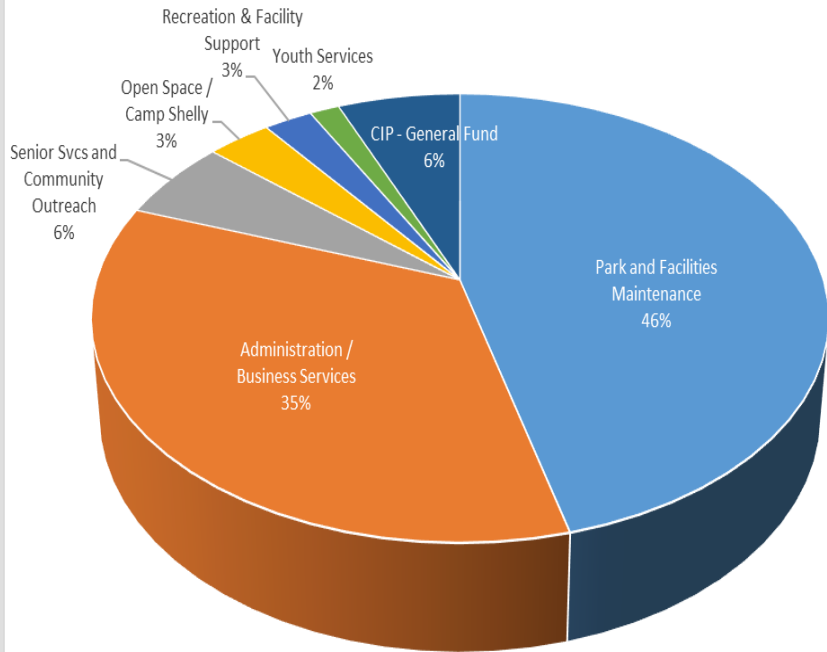
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Use of General Fund - Expenses by Type	FY22-23 FINAL	% of Total
Total Salaries and Benefits	\$13,026,450	55%
Utilities - Water/Sewer	\$1,656,468	7%
Debt Service (POB and PG&E OBF)	\$964,614	4%
Maintenance-Structures&Grounds	\$959,733	4%
Professional Services	\$956,467	4%
Legal	\$156,000	1%
Insurance	\$643,719	3%
Utilities - Gas/Electric/Other	\$575,782	2%
Maintenance - Equipment	\$238,205	1%
CIP - General Fund	\$2,129,522	9%
Other	\$2,185,176	9%
	\$23,492,137	100%

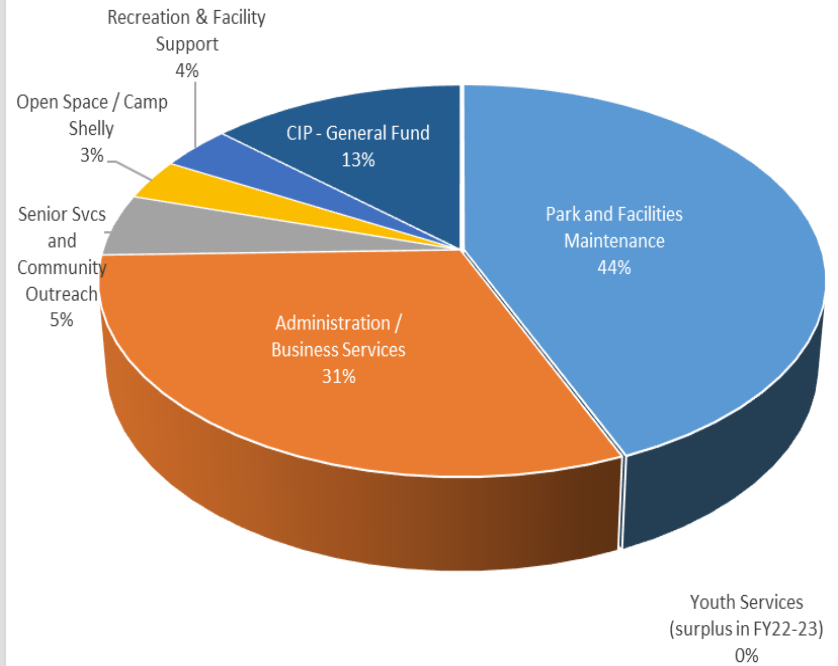
LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: FY22-23 Final Budget

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23		Variance	
	Actual	Actual	Actual	Actual	FINAL BUDGET	ORIGINAL BUDGET	\$	%
Revenue								
Taxes	\$12,109,084	\$12,887,481	\$13,242,722	\$13,855,920	\$14,835,112	\$14,783,600	\$51,512	0%
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	-
From Operations	\$10,459,970	\$7,285,085	\$4,214,530	\$6,645,867	\$7,718,351	\$7,207,618	\$510,733	7%
Total Revenue	\$22,569,054	\$20,172,566	\$17,457,252	\$21,725,247	\$22,553,463	\$21,991,218	\$562,245	3%
Salary and Benefits	\$14,733,868	\$14,947,217	\$11,848,622	\$11,859,789	\$13,026,450	\$13,287,346	\$260,896	2%
Services and Supplies	\$6,210,830	\$6,420,868	\$5,300,010	\$7,047,121	\$8,251,530	\$7,582,938	(\$668,592)	(9%)
Capital	\$318,780	\$39,128	\$8,795	\$20,328	\$84,634	\$0	(\$84,634)	0%
Sub-total, Expenses	\$21,263,478	\$21,407,213	\$17,157,426	\$18,927,238	\$21,362,615	\$20,870,284	(\$492,331)	(2%)
Net Operating Results	\$1,305,576	(\$1,234,647)	\$299,826	\$2,798,009	\$1,190,848	\$1,120,934	\$69,914	6%

Use of LARPD Tax Funds by Operating Unit - FY21-22



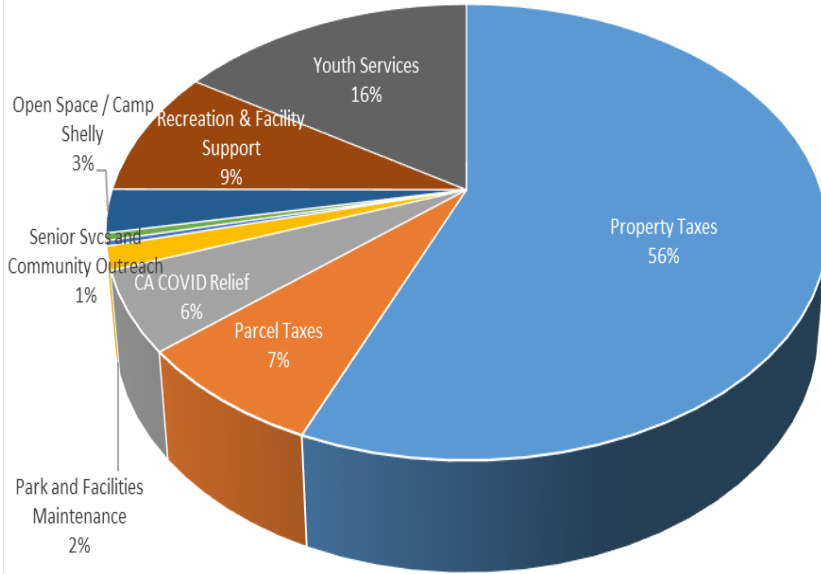
Use of LARPD Tax Funds by Operating Unit - FY22-23 FINAL Budget



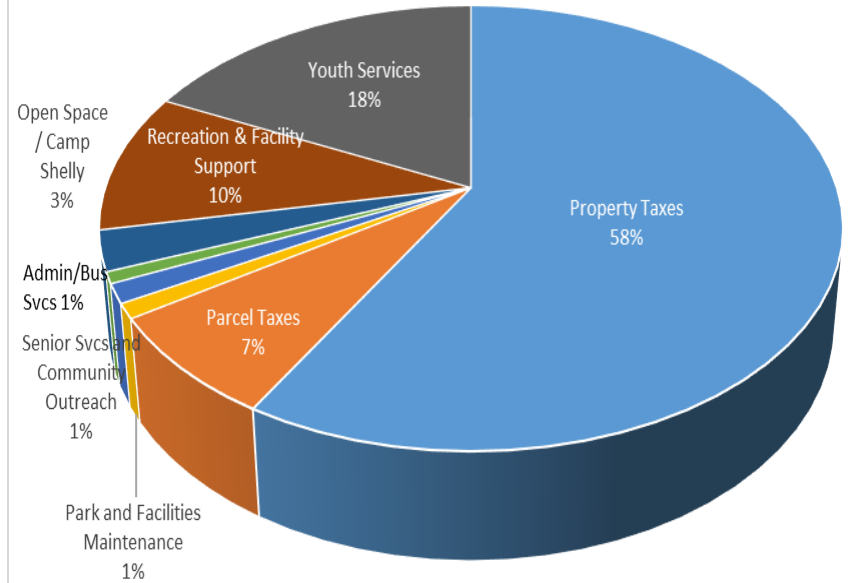
Use of Taxes - Outflows by Operating Unit	FY21-22	% of Total
Park and Facilities Maintenance	(\$6,021,089)	46%
Administration / Business Services	(\$4,530,682)	35%
Senior Svcs and Community Outreach	(\$767,376)	6%
Open Space / Camp Shelly	(\$432,555)	3%
Recreation & Facility Support	(\$328,711)	3%
Youth Services	(\$200,957)	2%
CIP - General Fund	(\$828,211)	6%
Total	(\$13,109,582)	100%

Use of Taxes - Outflows by Operating Unit	FY22-23 FINAL	% of Total
Park and Facilities Maintenance	(\$7,036,080)	44%
Administration / Business Services	(\$4,973,040)	31%
Senior Svcs and Community Outreach	(\$826,637)	5%
Open Space / Camp Shelly	(\$545,347)	3%
Recreation & Facility Support	(\$593,105)	4%
Youth Services (surplus in FY22-23)	\$0	0%
CIP - General Fund	(\$2,129,522)	13%
Total	(\$16,103,730)	100%

Revenue By Source - FY21-22



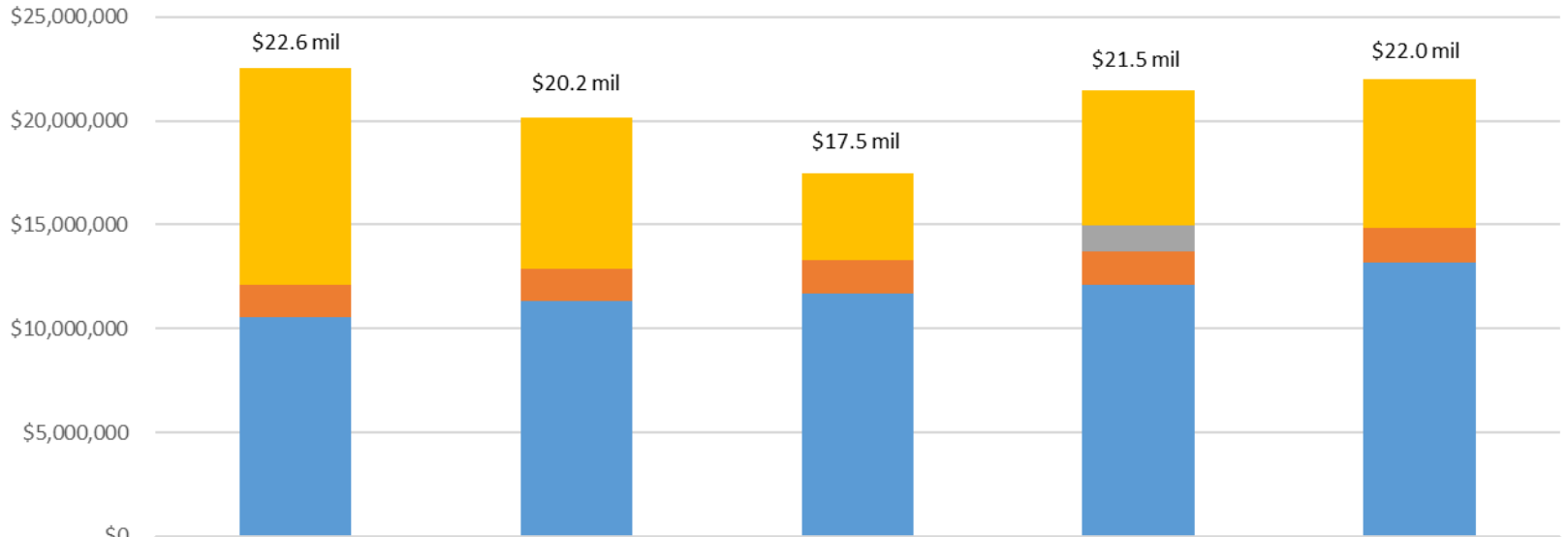
Revenue By Source - FY22-23 FINAL Budget



Revenues by Source	FY21-22	% of Total
Property Taxes	\$12,227,873	56%
Parcel Taxes	\$1,628,047	7%
CA COVID Relief	\$1,223,460	6%
Park and Facilities Maintenance	\$359,687	2%
Administration / Business Services	\$79,228	0%
Senior Svcs and Community Outreach	\$113,619	1%
Open Space / Camp Shelly	\$672,785	3%
Recreation & Facility Support	\$1,965,054	9%
Youth Services	\$3,455,495	16%
	\$21,725,247	100%

Revenues by Source	FY22-23 FINAL	% of Total
Property Taxes	\$13,166,335	58%
Parcel Taxes	\$1,668,777	7%
CA COVID Relief	\$0	0%
Park and Facilities Maintenance	\$240,728	1%
Administration / Business Services	\$312,602	1%
Senior Svcs and Community Outreach	\$185,810	1%
Open Space / Camp Shelly	\$655,703	3%
Recreation & Facility Support	\$2,296,256	10%
Youth Services	\$4,027,252	18%
	\$22,553,463	100%

Operating Revenue Trend



	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23 FINAL
■ Earned Income	\$10,459,970	\$7,285,085	\$4,169,158	\$6,526,967	\$7,163,618
■ CA COVID Relief	\$0	0	0	\$1,223,460	\$0
■ Parcel Taxes	\$1,548,789	\$1,585,718	\$1,616,370	\$1,603,591	\$1,658,000
■ Property Taxes	\$10,560,295	\$11,301,762	\$11,671,724	\$12,120,858	\$13,169,600

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

Actual Results through January 3, 2022 (schedule updated 3/8/22)

includes ALL projects that have spending in FY22-23 and/or that will be completed in FY22-23 or beyond

Project #	Project Name	Status	Project Funding Source	6-Year Projections			
				FY22-23 Final Budget	FY23-24 Preliminary Budget	FY24-25 Projection	FY25-28 Projection
			AB1600	411,514	2,283,117	2,060,000	\$6,180,000
			Restricted Fund	\$0	\$82,800	\$0	\$0
			General Fund	\$2,129,522	\$160,000	\$0	\$0
			Reserve Funds	\$0	\$500,000	\$1,300,000	\$1,500,000
			Total Spend	2,541,036	3,025,917	3,360,000	7,680,000
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		
455	Shade Structures/Various Parks	Not Yet Begun	AB1600	\$60,000	\$60,000	\$60,000	\$180,000
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	Aquatics Score Board	Not Yet Begun	General Fund	\$92,000	\$0		
tbd	Cresta Blanca floor	Not Yet Begun	General Fund	\$0	\$95,000	\$0	\$0
tbd	Locker Room Updates (RLAC)	Not Yet Begun	General Fund	\$0	\$0	\$0	\$0
023	Roof at Trevarno	Not Yet Begun	General Fund	\$0	\$65,000	\$0	\$0
025	ESS Buildings - remodel (3 buildings interior mostly - ADA)	Not Yet Begun	General Fund	\$100,000	\$0	\$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
tbd	Mocho Community Garden	In Progress	AB1600	\$90,000	\$0	\$0	\$0
017	Trevarno Road Water/Sewer Assessment District	In Progress	General Fund	\$49,515	\$0	\$0	\$0
024	HVAC at Trevarno/Little House	in Progress	General Fund	\$35,000	\$0	\$0	\$0
730	Rodeo Stadium Infrastructure Improvements	In Progress	General Fund	\$248,392	\$0	\$0	\$0
3/8/2022 002	Open Michell Building	Completed	AB1600	\$7,045	\$0	\$0	\$0
018	Synthetic Turf - Robertson (2 fields)	Completed	General Fund	\$1,604,615	\$0	\$0	\$0

**Livermore Area Recreation and Park District
Reserves Trend through June, 2024**

	Balance as of 6/30/22 (audited)	Adds/(Uses) of Funds to date in FY22-23	Balance as of 2/28/23	Adds/(Uses) of Funds Proposed for Balance of FY22-23	Projected Balance as of 6/30/23	Adds/(Uses) of Funds in FY23-24	Projected Balance as of 6/30/24
Restricted							
Buckley Trust (Ravenswood)	\$294,846		\$296,412	\$5,035	\$301,447	\$13,848	\$315,296
Ponderosa Homes (Ida Holm)	\$30,000		\$30,074	\$568	\$30,643	(\$30,643)	\$0
Signature Homes (Bill Clark Park)	\$82,800		\$83,006	\$1,568	\$84,574	(\$84,574)	\$0
Schurman Trust (Senior Services)		\$40,000	\$40,099	\$758	\$40,857	\$1,877	\$42,734
Total, Restricted Funds	\$407,646	\$40,000	\$449,591	\$7,929	\$457,520	(\$99,491)	\$358,029
				(interest)			
Committed Funds							
Annual Debt Service - POBs	\$800,000	\$0	\$800,000	\$0	\$800,000	\$0	\$800,000
Annual Debt Service - PG&E OBF	\$158,000	\$0	\$158,000	\$0	\$158,000	\$0	\$158,000
Total, Debt Service	\$958,000	\$0	\$958,000	\$0	\$958,000	\$0	\$958,000
Deferred Maintenance	\$1,132,000	\$0	\$1,132,000	\$500,000	\$1,632,000	(\$500,000)	\$1,132,000
Assigned Reserves							
Budget Contingency	\$1,500,000	\$0	\$1,500,000	\$531,124	\$2,031,124	\$192,894	\$2,224,018
Total, Assigned Reserves	\$1,500,000	\$0	\$1,500,000	\$531,124	\$2,031,124	\$192,894	\$2,224,018
TOTAL Reserves	\$3,997,646	\$40,000	\$4,039,591	\$1,039,053	\$5,078,644	(\$406,597)	\$4,672,047
Impact of Operating Results (Net Operating Contribution)							
FY21-22 - Audited Results		\$1,969,798					
Projected FY22-23 - Operating Results		\$1,190,848					
Preliminary FY23-24 - Operating Results						\$352,894	
Use of General Fund for CIP		(\$2,129,522)				(\$160,000)	
NET Increase/(Decrease) to General Fund		\$1,031,124				\$192,894	
Proposed add to Deferred Maintenance Reserve Fund		\$500,000				\$0	
3/8/2023 Proposed add to Operating Reserve Fund		\$531,124				\$192,894	



Thank You