



Livermore Area
Recreation and Park District
An independent special district

4444 East Avenue, Livermore, CA 94550-5053
(925) 373-5700 www.larpd.org

General Manager
Mathew L. Fuzie

2025-2026

Final Operating &

Capital Improvement

Plan Budgets

Adopted by the Board of Directors on May 28, 2025

Board of Directors

James E. Boswell

Maryalice Faltings

David Furst

Jan Palajac

Philip Pierpont



Livermore Area
Recreation and Park District
An independent special district

4444 East Avenue, Livermore, CA 94550-5053
(925) 373-5700 www.larpd.org

General Manager
Mathew L. Fuzie

The Fiscal Year (FY) 2025-2026 Operating and Capital Improvement Program (CIP) Budgets for the Livermore Area Recreation and Park District (LARPD) reflect a focus on the needs of the community we strive to serve. Innovative and popular youth, adult, and senior programs offered in well-maintained facilities and open space areas form the foundation for our annual budgeting effort.

The District's on-going operations will result in a positive Net Operating Contribution (Revenue less Expense, excluding CIP outlays) of \$230,850 in FY25-26. The Operating Budget for FY25-26 reflects total Revenue of \$25.98 million, up from \$25.09 million in FY24-25.

The District plans to continue its playground replacement program in FY25-26 using its Deferred Maintenance Fund. In FY25-26, Tex Spruiell and Lester J Knott Parks will have received playground equipment replacements. Mocho Park playground equipment replacement is scheduled to be completed in FY24-25 using Deferred Maintenance Reserve Funds.

In addition to the playground equipment replacements that will be done in FY25-26, the District also plans to continue and/or complete the following projects: Bill Payne Park Parking Expansion, Bruno Canziani Irrigation Project, and the Mocho Park Community Gardens. These projects will be made possible using AB1600 developer fee-based funds for capacity-enhancing projects.

Some key assumptions and notes in support of this year's Budget:

- Property and Related Taxes are projected to reach \$15.01 million in FY25-26 (58% of total revenues), up 4% relative to FY24-25.
- Parcel Taxes will amount to \$1,764,384, up 2% versus the prior year (the maximum increase allowed by the legislation that established this revenue source, which is intended for Park and Facility maintenance).
- Rising benefit costs will include the following increases: Medical premiums increasing 10% effective February 2026, New York Life premiums increasing 3% effective January 2026, and ACERA retirement rates estimated to increase 10%.

In summary, the District's FY2025-26 Budget reflects our on-going pledge to continually enhance the programs and services we offer and to do so in well-maintained facilities. It is our privilege to serve the residents of our community and we will operate accordingly.

A handwritten signature in black ink, appearing to read "Mathew Fuzie", is positioned above a horizontal line.

Mathew Fuzie, General Manager

Board of Directors

James E. Boswell

Maryalice Faltings

David Furst

Jan Palajac

Philip Pierpont

Table of Contents

Page(s)	Content
4-5	Notes and Assumptions
6	Reserves Trend
7	Summary Level View: FY25-26 Approved Budget
8	CIP Financials
9	Graphs: Use of LARPD Tax Funds by Operating Unit
10	Graphs: Use of General Fund
11	Revenue View by Unit
12	Graphs: Revenues by Source
13	Graph: Operating Revenue Trend
14	Graphs: Property Tax Revenue Allocation
15	Graphs: Property Tax Revenue Allocation Trend
16	Salaries and Benefits View by Unit
17	Services and Supplies View by Unit
18	Expenses by Type View
19-23	District Organizational Chart
24-27	Operating Unit Descriptions
28-51	Unit Level Financial Trends
52-54	Expense Account Descriptions

FY25-26 Final Budget – Notes and Assumptions

Overall View: The District's operating budget for FY25-26 will result in a net positive net contribution of \$230,850. There are several factors contributing to this result, as outlined below.

Revenue:

1. Total revenue for FY25-26 is expected to reach \$25,978,147, an increase of \$883k or 4% over the FY24-25 Final Budget.
2. Tax revenues include a 3.65% increase for general Property Taxes, as well as a 2% increase to the 97-1 Special Tax.
3. Operating revenue is budgeted at \$9,199,580, which is 2% higher than the FY24-25 Final Budget.

Salaries and Benefits:

1. Salaries and Benefits expense for FY25-26 are expected to be \$16,269,957, a \$764,329 increase from the prior year.
2. The FY25-26 budget includes a 2% COLA effective January 2026 as well as step increases for employees who are eligible.
3. We anticipate rising benefit costs in FY25-26 including the following:
 - a. Medical benefits are expected to increase by 10% effective February 2026. At this time, the District plans to continue its maximum medical contribution of 75% of the premium for the family coverage with Kaiser.
 - b. New York Life (NYL) benefits will increase by 3% effective January 2026. NYL benefits include Short- and Long-Term Disability, AD&D, and Life Insurance for eligible employees.
 - c. This year the District plans to begin covering 100% of dental plan premiums.
 - d. ACERA retirement rates are estimated to increase by 10%, or \$40k for the year.

Services and Supplies:

1. Total Services and Supplies are expected to increase 1% or \$49,469 from FY24-25 resulting in a total of \$9,477,341.
2. General Liability Insurance rates are expected to grow by 5%, resulting in an increase of \$50k.
3. Water expenses are budgeted to increase by roughly \$311k to account for annual rate increases. Gas/Electric costs are set to increase \$48k from FY24-25 to FY25-26.

FY25-26 Final Budget – Notes and Assumptions Cont.

Capital Improvement Projects:

1. Mocho Park playground equipment replacement is scheduled to be completed in FY24-25 using Deferred Maintenance Reserve Funds.
2. Using AB1600 Funds in FY24-25, Air Conditioning was added to Veteran’s Hall, the Sycamore Grove Restroom and Patterson Ranch Trail projects were completed, and progress was made to the Mocho Community Garden, Sycamore Grove Amphitheater, Bruno Canziani Irrigation Expansion, and Sunken Gardens Pump Track. In FY25-26 the District plans to use AB1600 Funds for the following new and continuing projects: Bill Payne Parking Expansion, Mocho Community Gardens, and the Bruno Canziani Irrigation Expansion.
3. In FY25-26 we anticipate to complete playground replacements for Tex Spruiell and Lester J Knott Parks with Deferred Maintenance Reserve Funds.

**Livermore Area Recreation and Park District
Reserves Trend through June, 2026**

	Balance as of 4/30/25	Adds/(Uses) of Funds for Balance of FY24-25	Projected Balance as of 6/30/25	Adds/(Uses) of Funds in FY25- 26	Projected Balance as of 6/30/26
Restricted					
Buckley Trust (Ravenswood)	\$332,241	\$2,400	\$334,641	\$14,400	\$349,041
Schurman Trust (Senior Services)	\$45,022	\$330	\$45,352	\$1,980	\$47,332
Total, Restricted Funds	\$377,262	\$2,730	\$379,992	\$16,380	\$396,372
Committed Funds					
Debt Service	\$1,092,995	\$8,000	\$1,100,995	\$48,000	\$1,148,995
Deferred Maintenance	\$657,153	(\$245,200)	\$411,953	(\$411,953)	\$0
Total, Committed Funds	\$1,750,148	(\$237,200)	\$1,512,948	(\$363,953)	\$1,148,995
Assigned Reserves					
Budget Contingency	\$1,674,473	\$12,000	\$1,686,473	\$72,000	\$1,758,473
ESS Reserve	\$126,675	\$920	\$127,595	\$5,520	\$133,115
Total, Assigned Reserves	\$1,801,147	\$12,920	\$1,814,067	\$77,520	\$1,891,587
TOTAL Reserves	\$3,928,558	(\$221,550)	\$3,707,008	(\$270,053)	\$3,436,955

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
Summary View: FY 25-26 Preliminary Budget

	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	MidYear Actual+Budget	Preliminary Budget	\$	%
Revenue								
Taxes	\$13,242,722	\$13,855,920	\$15,053,652	\$15,671,079	\$16,101,136	\$16,778,567	\$677,431	4%
CA Covid Relief	\$0	\$1,223,460	\$0	\$0	\$0	\$0	\$0	-
From Operations	\$4,214,530	\$6,645,867	7,918,709	8,612,882	8,993,897	9,199,580	\$205,683	2%
Total Revenue	\$17,457,252	\$21,725,247	\$22,972,362	\$24,283,961	\$25,095,033	\$25,978,147	\$883,114	4%
Salary and Benefits	\$11,848,622	\$11,859,789	\$12,810,611	\$13,881,176	\$15,505,628	\$16,269,957	\$764,329	6%
Services and Supplies	\$5,300,010	\$7,047,121	\$8,225,880	\$8,599,547	\$9,427,872	\$9,477,341	\$49,469	1%
Operating Capital	\$8,795	\$20,328	\$356,868	\$548,336	\$86,200	\$0	(\$86,200)	(16%)
Sub-total, Expenses	\$17,157,426	\$18,927,238	\$21,393,360	\$23,029,059	\$25,019,700	\$25,747,297	\$727,597	3%
Net Operating Results	\$299,826	\$2,798,009	\$1,579,002	\$1,254,902	\$75,333	\$230,850	\$155,517	12%

*MidYear Budget FY 24-25 includes actuals through March 2025

CIP Budget

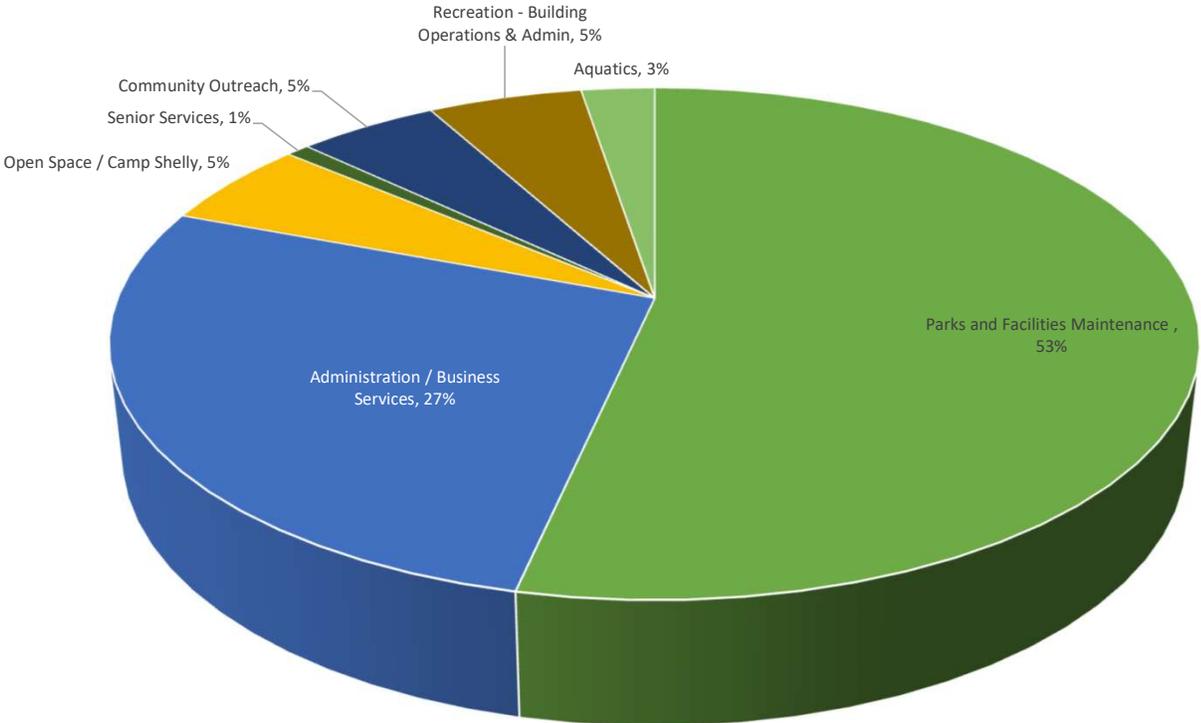
LARPD

		FY23-24	FY24-25	FY25-26	FY26-27
		Actuals	Actuals + Budget	Budget	Budget
CIP					
tdb (Park Capacity Enhancements)		-	-	-	1,000,000
tdb (Parking Expansion - Bill Payne)	106 (AB1600)	-	-	30,000	-
041 (Mocho Community Gardens)	106 (AB1600)	-	15,000	108,000	-
tdb (Air Conditioner Veterans Hall)	106 (AB1600)	-	50,000	-	-
043 (Mocho Playground Replacement)	900 (General Fund)	-	250,000	-	-
042 (Tex Spuiell Playground Replacement)	900 (General Fund)	-	-	250,000	-
tdb (Lester J Knott Playground Replacement)	900 (General Fund)	-	-	250,000	-
tdb (El Padro Playground Replacement)	900 (General Fund)	-	-	-	250,000
tdb (Hagemann Playground Replacement)	900 (General Fund)	-	-	-	250,000
tdb (Altamont Creek Park A Playground Replacement)	900 (General Fund)	-	-	-	250,000
006 (Sycamore Grove Restroom)	106 (AB1600)	33,501	111,597	-	-
017 (Trevarno Sewer Project)	900 (General Fund)	24,523	-	-	-
029 (Sycamore Grove Amphitheater)	106 (AB1600)	113,165	20,180	-	-
030 (Jack Williams Playground Renovation)	900 (General Fund)	252,033	-	-	-
031 (Bill Clark Playground Renovation)	110 (Signature Homes)	89,101	-	-	-
031 (Bill Clark Playground Renovation)	900 (General Fund)	103,869	-	-	-
032 (Ida Holm Playground Renovation)	165 (Ponderosa Homes)	32,283	-	-	-
032 (Ida Holm Playground Renovation)	900 (General Fund)	213,426	-	-	-
033 (Cayetano Synthetic Turf Replacement)	900 (General Fund)	985,355	-	-	-
034 (Bill Payne Baseball Field Renovation)	106 (AB1600)	164,790	-	-	-
036 (Picnic Reservation Areas)	106 (AB1600)	38,001	-	-	-
037 (Bruno Canziani Irrigation Expansion)	106 (AB1600)	-	12,257	1,300,000	-
451 (Sunken Gardens Pump Track)	106 (AB1600)	26,056	856,896	-	-
723 (Patterson Ranch Trail)	106 (AB1600)	-	59,051	-	-
730 (Robertson Park - Infrastructure Improvements)	900 (General Fund)	7,224	-	-	-
	Total Signature Homes	89,101	-	-	-
	Total Ponderosa Homes	32,283	-	-	-
	Total AB1600	375,513	1,124,981	1,438,000	1,000,000
	Total General Fund	1,586,430	250,000	500,000	750,000
Total CIP		2,083,327	1,374,981	1,938,000	1,750,000

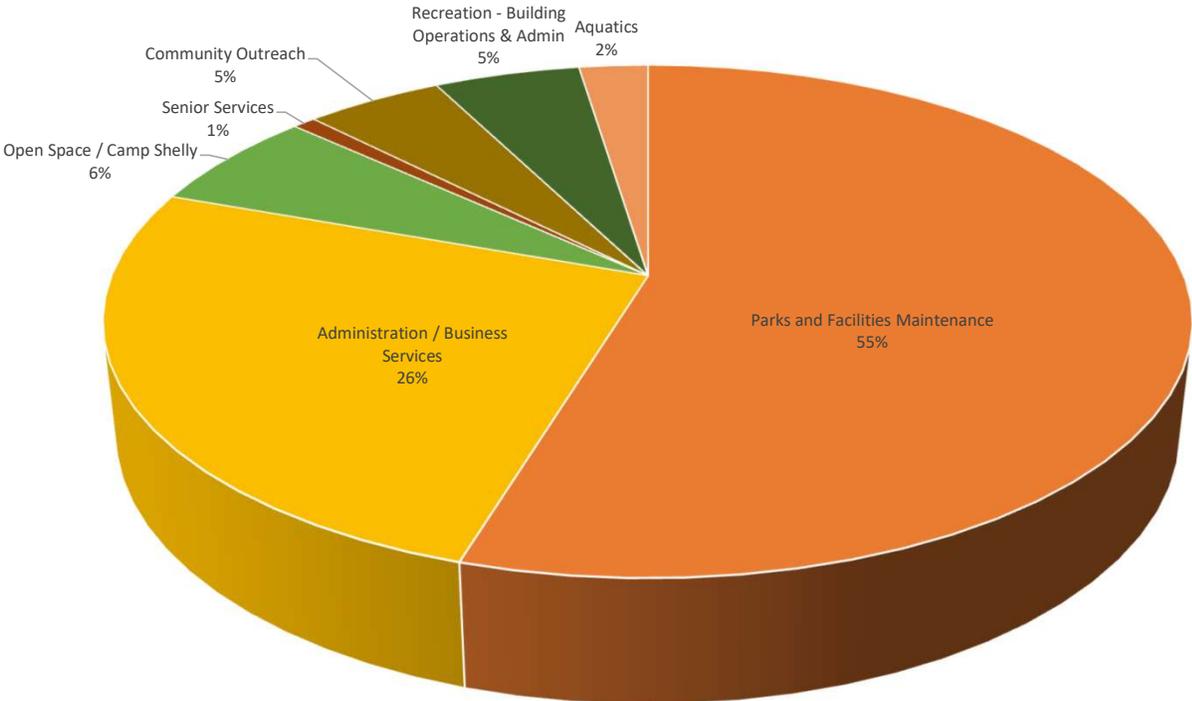
FY24-25 Midyear Actuals + Budget	FY25-26 Proposed Budget	Total
---	-------------------------------	-------

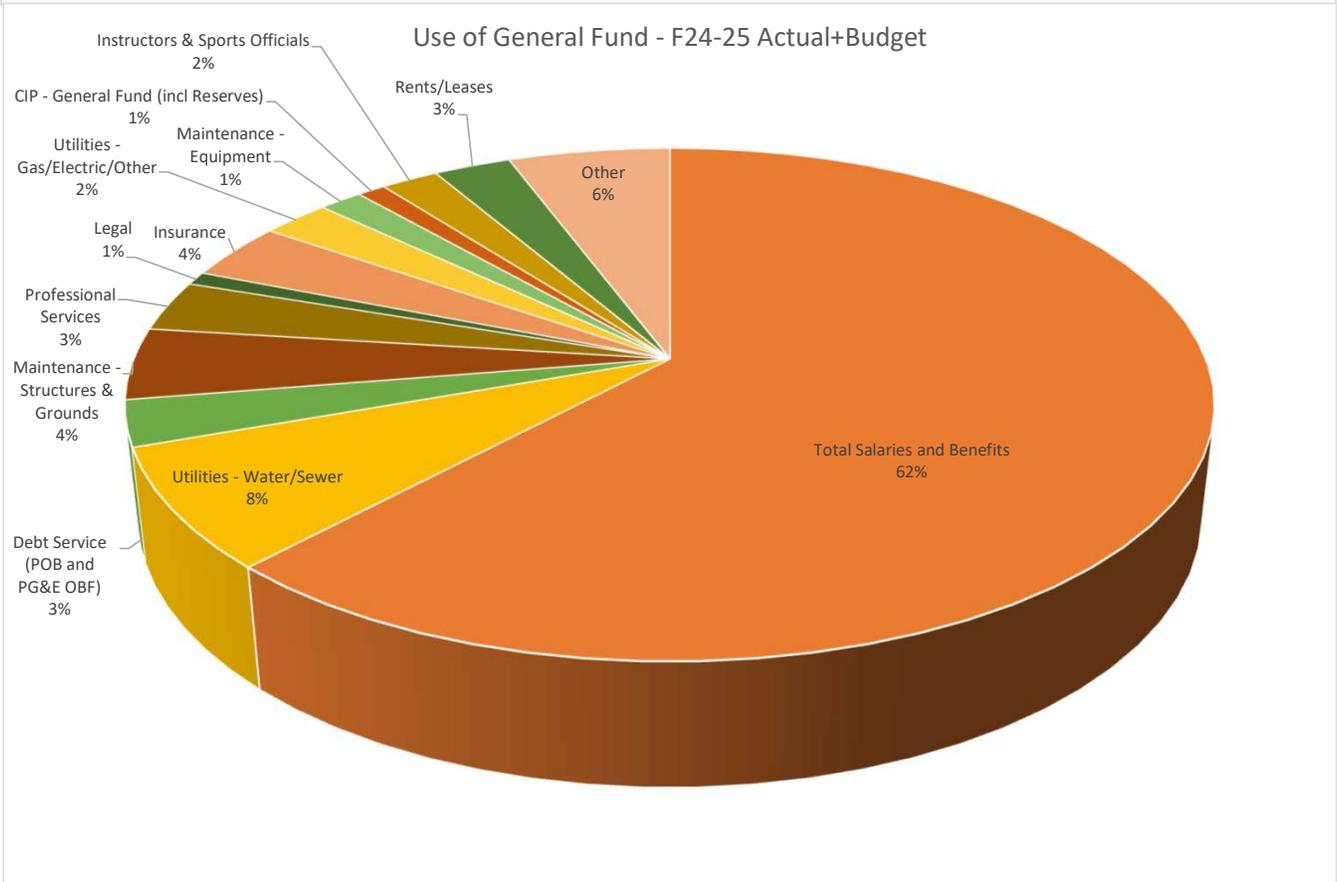
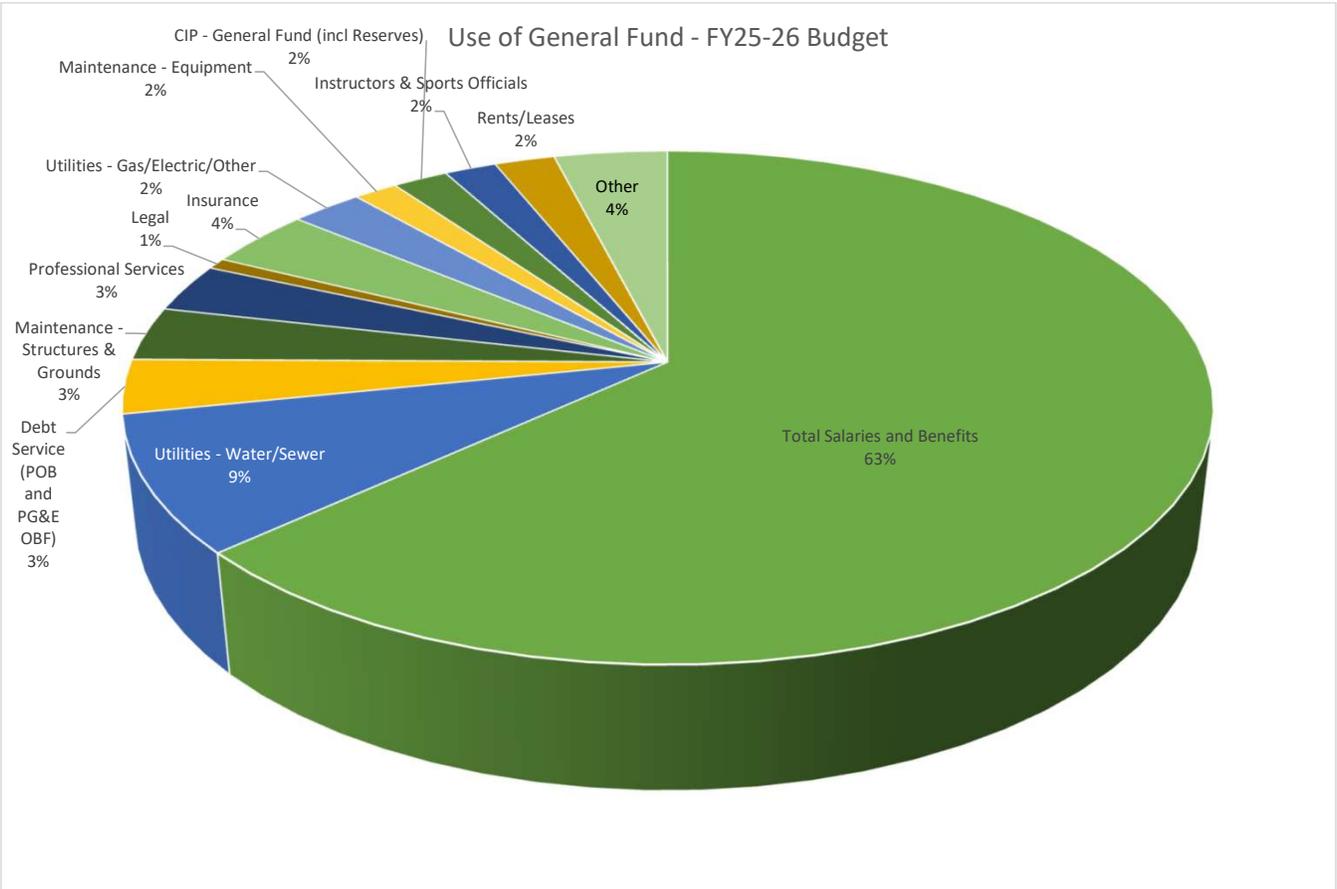
Net Operating Results	\$75,333	\$230,850	\$306,183
Use of Reserves for CIP	\$250,000	\$500,000	\$750,000
Net Increase/(Decrease) to General Fund	(\$174,667)	(\$269,150)	(\$443,817)

Use of LARPD Tax Funds by Operating Unit - FY25-26 Budget



Use of LARPD Tax Funds by Operating Unit - FY24-25 Actual+Budget

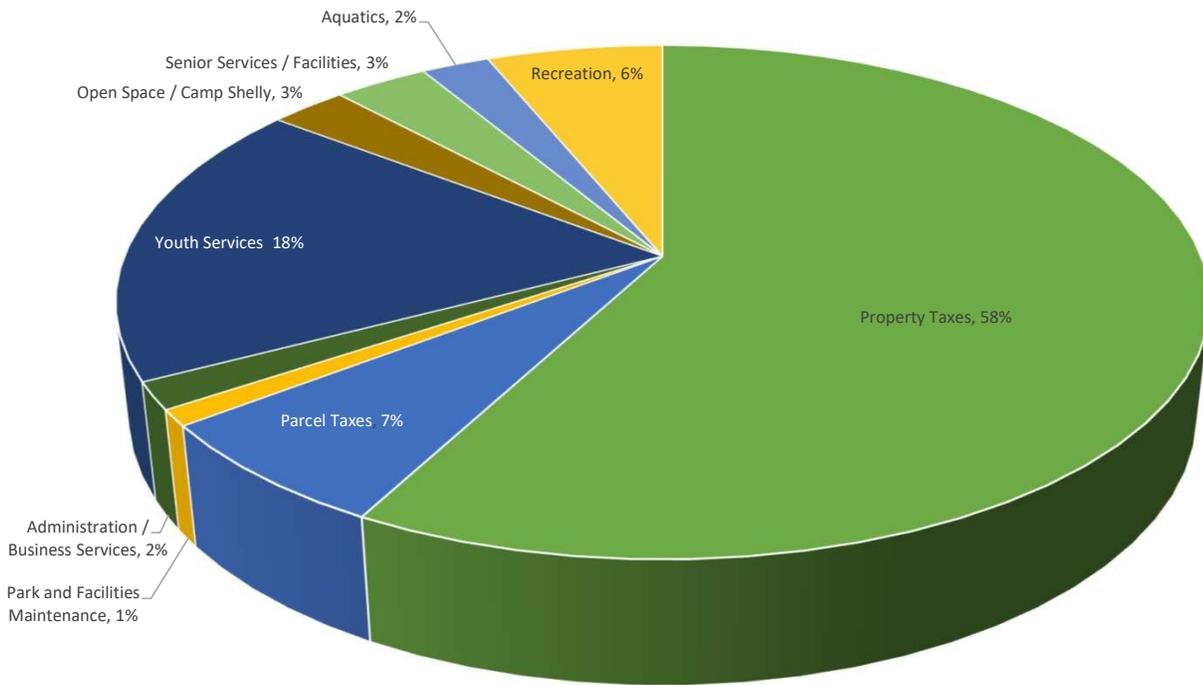




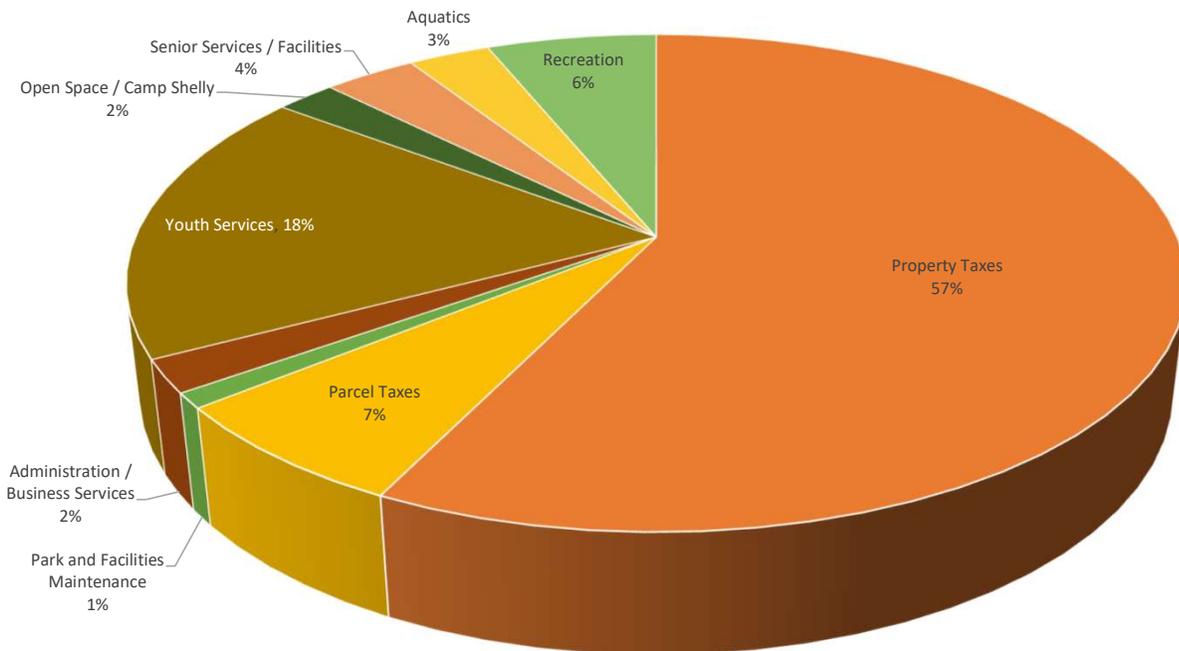
LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Revenue View: FY25-26 Preliminary Budget

	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	Actual+Budget	Budget	\$	%
Tax Revenue								
Property Taxes	\$11,177,134	\$11,749,041	\$12,844,498	\$13,397,194	\$13,804,008	\$14,391,695	\$587,687	4%
Parcel Taxes	\$1,616,370	\$1,628,047	\$1,675,336	\$1,704,167	\$1,729,839	\$1,764,384	\$34,545	2%
Other Taxes	\$449,218	\$478,832	\$533,819	\$569,718	\$567,289	\$622,488	\$55,199	10%
Total Tax Revenues	\$13,242,722	\$13,855,920	\$15,053,652	\$15,671,079	\$16,101,136	\$16,778,567	\$677,431	4%
<i>% of total</i>	<i>76%</i>	<i>64%</i>	<i>66%</i>	<i>65%</i>	<i>64%</i>	<i>65%</i>		
Other Funding Sources								
CA Covid Relief	\$0	\$1,223,460	\$0	\$0	\$0	\$0	\$0	-
Total CA Covid Relief	\$0	\$1,223,460	\$0	\$0	\$0	\$0	\$0	-
<i>% of total</i>	<i>0%</i>	<i>6%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>		
Earned Income								
Interest Income	\$42,659	\$45,532	\$254,644	\$495,540	\$401,034	\$364,700	(\$36,334)	(9%)
Other Business Services	\$2,713	\$6,736	\$15,656	\$47,366	\$72,506	\$16,000	(\$56,506)	(78%)
Customer Services	\$10,795	\$14,705	\$19,278	\$23,223	\$21,671	\$21,700	\$29	0%
Concessions	\$0	\$12,255	\$30,520	\$37,806	\$36,982	\$37,500	\$518	1%
Business Services	\$56,167	\$79,228	\$320,098	\$603,934	\$532,193	\$439,900	(\$92,293)	(17%)
<i>% of total</i>	<i>0%</i>	<i>0%</i>	<i>1%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>		
Extended Student Svcs (ESS)	\$2,370,782	\$3,140,191	\$3,305,495	\$3,682,437	\$4,194,427	\$4,442,940	\$248,513	6%
Preschool	\$41,998	\$153,030	\$327,577	\$342,160	\$320,182	\$256,000	(\$64,182)	(20%)
ELOP Program	\$0	\$134,035	\$488,071	\$90,186	\$0	\$0	\$0	-
Middle School Program	(\$295)	\$28,238	\$0	\$0	\$0	\$0	\$0	-
Youth Services	\$2,412,485	\$3,455,494	\$4,121,143	\$4,114,783	\$4,514,608	\$4,698,940	\$184,332	4%
Camp Shelly	\$4,399	\$76,126	\$73,467	\$13,959	\$80,168	\$76,800	(\$3,368)	(4%)
Open Space	\$527,482	\$596,659	\$614,666	\$641,685	\$469,388	\$629,700	\$160,312	34%
Open Space	\$531,881	\$672,785	\$688,133	\$655,644	\$549,556	\$706,500	\$156,944	29%
Recreation Classes	\$39,523	\$167,564	\$268,224	\$291,705	\$264,531	\$214,700	(\$49,831)	(19%)
Senior Svcs and Volunteers	\$65,502	\$113,619	\$210,129	\$217,825	\$177,587	\$189,800	\$12,213	7%
Facility Use & Rentals	\$44,938	\$349,056	\$339,786	\$331,098	\$404,335	\$453,088	\$48,753	12%
Facilities/Seniors	\$149,963	\$630,239	\$818,138	\$840,628	\$846,453	\$857,588	\$11,135	1%
Aquatics	\$281,812	\$427,784	\$483,416	\$600,823	\$747,906	\$620,900	(\$127,006)	(17%)
Adult Sports and Fitness	\$1,157	\$60,570	\$78,008	\$84,439	\$79,490	\$72,925	(\$6,565)	(8%)
Youth Sports and Fitness	\$162,163	\$451,982	\$576,869	\$743,955	\$855,575	\$911,800	\$56,225	7%
Field and Gym Rentals	\$265,577	\$508,098	\$569,428	\$631,683	\$617,741	\$620,875	\$3,134	1%
Recreation	\$428,897	\$1,020,650	\$1,224,305	\$1,460,077	\$1,552,806	\$1,605,600	\$52,794	3%
Community Outreach	\$0	\$0	\$0	\$4,661	\$2,915	\$5,000	\$2,085	72%
Community Services Total	\$3,805,038	\$6,206,952	\$7,335,134	\$7,676,616	\$8,214,245	\$8,494,528	\$280,283	3%
<i>% of total</i>	<i>22%</i>	<i>29%</i>	<i>32%</i>	<i>32%</i>	<i>33%</i>	<i>33%</i>		
Facility Maintenance	\$0	\$0	\$63,699	\$0	\$0	\$0	\$0	-
Park Operations	\$353,323	\$359,687	\$199,779	\$332,333	\$247,458	\$265,152	\$17,694	7%
Parks and Facilities Maintenance	\$353,323	\$359,687	\$263,477	\$332,333	\$247,458	\$265,152	\$17,694	7%
<i>% of total</i>	<i>2%</i>	<i>2%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>		
Total Earned Income	\$4,214,528	\$6,645,867	\$7,918,709	\$8,612,882	\$8,993,897	\$9,199,580	\$205,683	2%
<i>% of total</i>	<i>24%</i>	<i>31%</i>	<i>34%</i>	<i>35%</i>	<i>36%</i>	<i>35%</i>		
TOTAL General Fund Revenue	\$17,457,250	\$21,725,246	\$22,972,362	\$24,283,961	\$25,095,032	\$25,978,147	\$883,115	3%

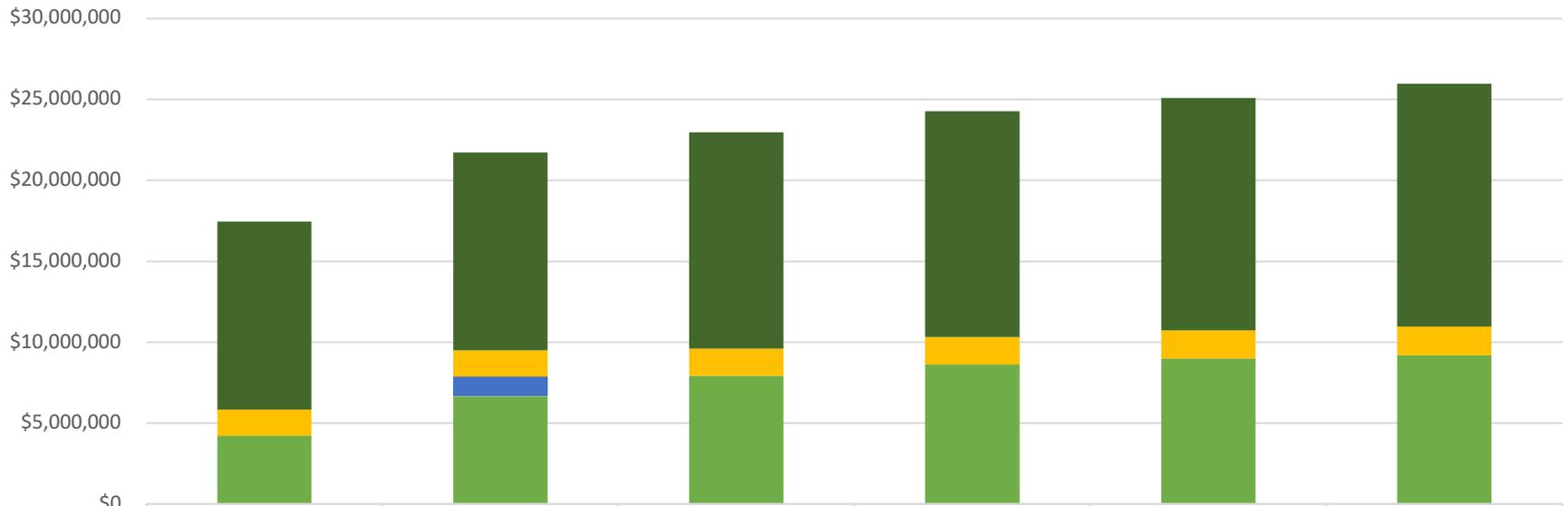
Revenues by Source - FY25-26 Budget



Revenues by Source - FY24-25 Actual+Budget



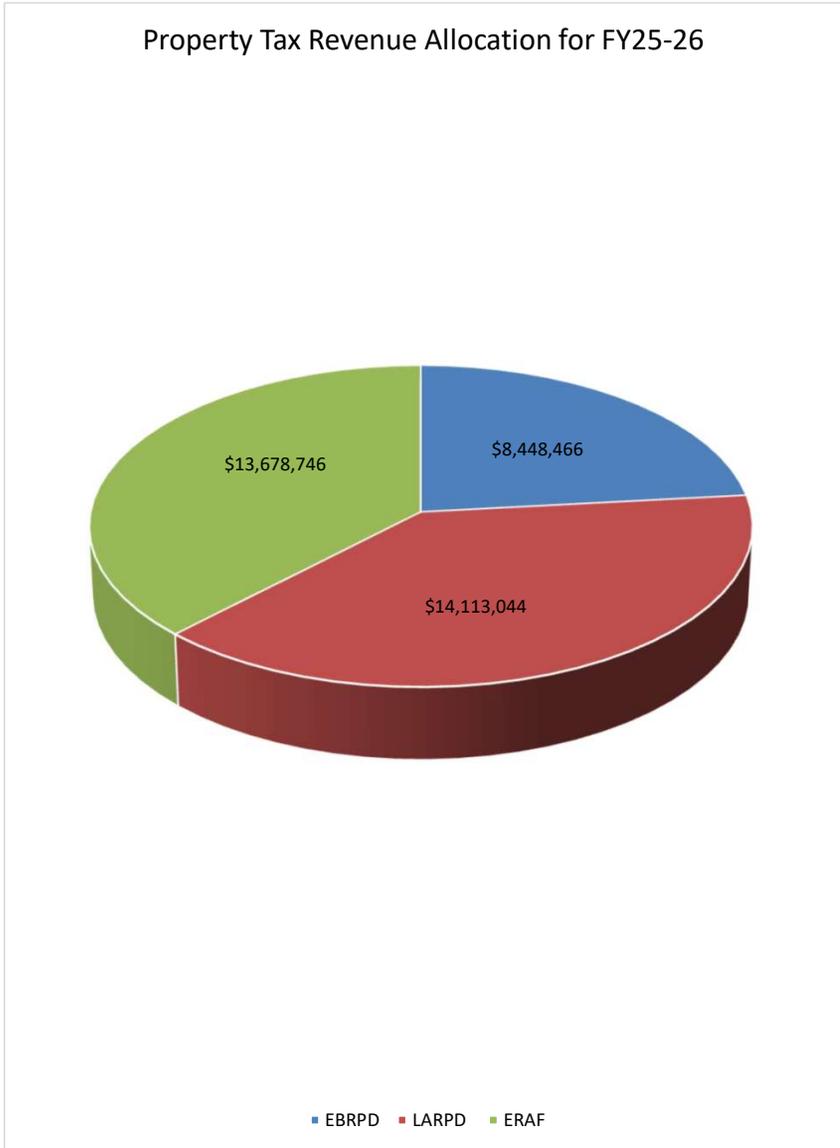
Operating Revenue Trend



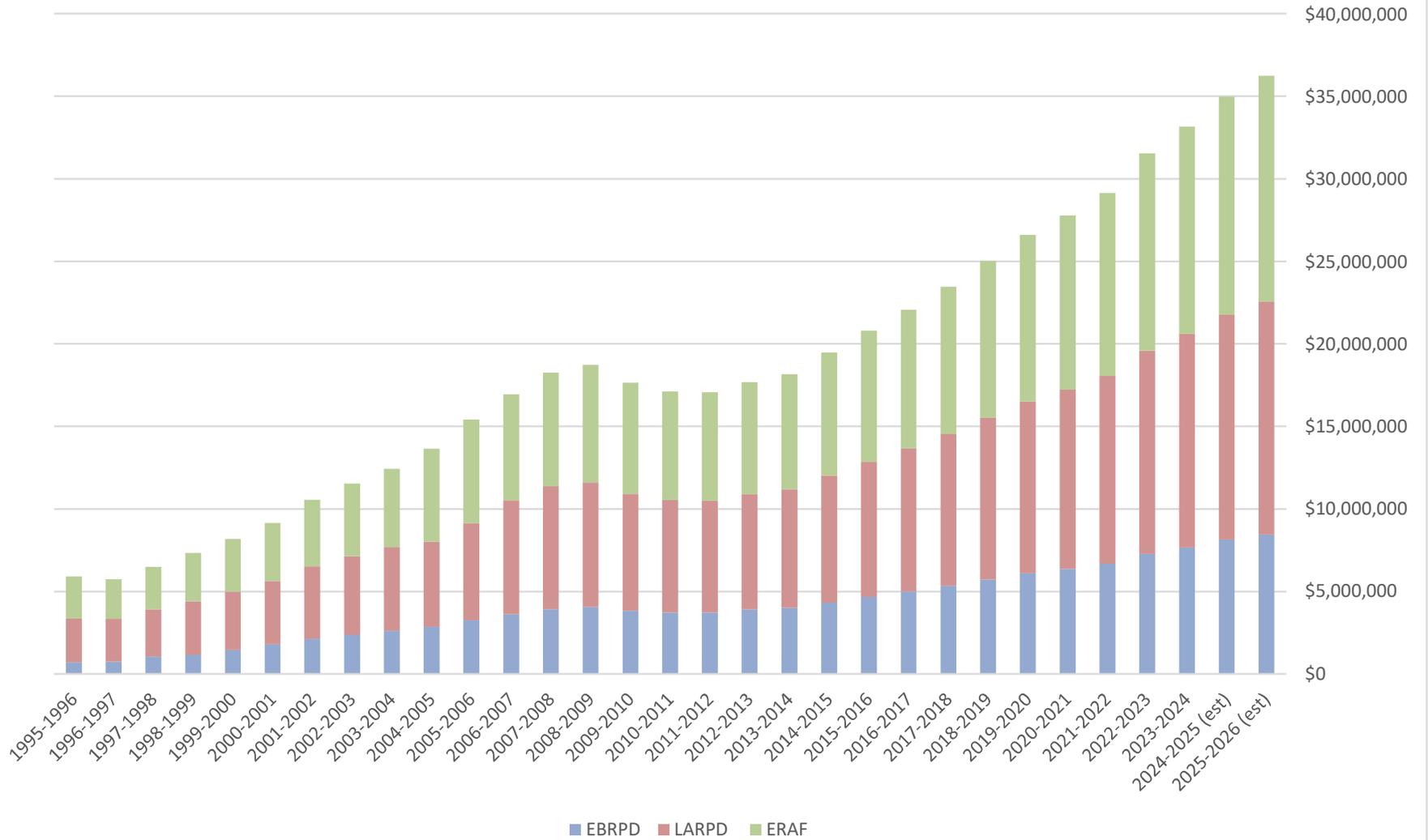
	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25 Actual+Budget	FY25-26 Budget
Property Taxes	\$11,626,353	\$12,227,873	\$13,378,317	\$13,966,912	\$14,371,297	\$15,014,183
Parcel Taxes	\$1,616,370	\$1,628,047	\$1,675,336	\$1,704,167	\$1,729,839	\$1,764,384
CA COVID Relief	\$0	\$1,223,460	\$0	\$0	\$0	\$0
Earned Income	\$4,214,528	\$6,645,867	\$7,918,709	\$8,612,882	\$8,993,897	\$9,199,580

■ Earned Income
 ■ CA COVID Relief
 ■ Parcel Taxes
 ■ Property Taxes

TOTAL SINCE INCEPTION (in Nominal \$ - unadjusted for time value of money):			
	\$127,445,347	\$234,937,807	\$226,603,426
Fiscal Year	EBRPD	LARPD	ERAF
2025-2026 (est)	\$8,448,466	\$14,113,044	\$13,678,746
2024-2025 (est)	\$8,150,956	\$13,616,058	\$13,197,054
2023-2024	\$7,655,480	\$12,942,000	\$12,552,987
2022-2023	\$7,258,553	\$12,316,820	\$11,961,360
2021-2022	\$6,678,908	\$11,381,861	\$11,064,347
2020-2021	\$6,362,723	\$10,854,885	\$10,559,381
2019-2020	\$6,099,860	\$10,398,369	\$10,103,108
2018-2019	\$5,726,540	\$9,791,860	\$9,512,572
2017-2018	\$5,345,759	\$9,189,923	\$8,919,728
2016-2017	\$5,005,511	\$8,663,714	\$8,401,768
2015-2016	\$4,684,762	\$8,179,052	\$7,936,191
2014-2015	\$4,335,734	\$7,682,123	\$7,465,677
2013-2014	\$4,013,703	\$7,167,512	\$6,968,798
2012-2013	\$3,906,322	\$6,979,252	\$6,795,585
2011-2012	\$3,727,338	\$6,756,562	\$6,577,409
2010-2011	\$3,726,372	\$6,808,789	\$6,579,088
2009-2010	\$3,835,205	\$7,072,059	\$6,749,657
2008-2009	\$4,077,552	\$7,516,002	\$7,129,669
2007-2008	\$3,925,300	\$7,449,423	\$6,875,284
2006-2007	\$3,626,370	\$6,899,674	\$6,415,307
2005-2006	\$3,262,425	\$5,868,419	\$6,280,190
2004-2005	\$2,861,030	\$5,145,030	\$5,642,044
2003-2004	\$2,615,879	\$5,079,525	\$4,740,965
2002-2003	\$2,367,692	\$4,767,155	\$4,406,511
2001-2002	\$2,127,958	\$4,401,384	\$4,026,418
2000-2001	\$1,809,338	\$3,823,266	\$3,509,167
1999-2000	\$1,455,991	\$3,532,395	\$3,187,254
1998-1999	\$1,167,405	\$3,237,650	\$2,927,847
1997-1998	\$1,058,725	\$2,855,332	\$2,589,869
1996-1997	\$746,765	\$2,616,415	\$2,380,613
1995-1996	\$707,105	\$2,666,139	\$2,536,074
1994-1995	\$343,502	\$2,530,444	\$2,515,696
1993-1994	\$330,117	\$2,635,671	\$2,417,062



Property Tax Revenue Allocation Trend (in Nominal \$)



LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Salaries and Benefits View by Unit: FY25-26 Budget

	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	Actual+Budget	Budget	\$	%
Administration	\$2,209,588	\$1,690,824	\$1,833,481	\$1,858,725	\$2,431,842	\$2,367,141	(\$64,701)	(3%)
Marketing and Public Info	\$71,492	\$0	\$0	\$0	\$0	\$0	0	-
Technology and Communications	\$25,315	\$0	\$0	\$0	\$0	\$92,995	92,995	-
Customer and Business Services	\$149,831	\$160,948	\$246,526	\$256,043	\$247,082	\$266,469	19,387	8%
Concessions	\$0	\$2,213	\$12,692	\$9,971	\$9,457	\$10,009	552	6%
Administration	\$2,456,225	\$1,853,985	\$2,092,699	\$2,124,740	\$2,688,382	\$2,736,614	\$48,232	2%
Extended Student Svcs (ESS)	\$3,230,401	\$3,192,780	\$2,727,210	\$3,079,300	\$3,242,247	\$3,592,545	350,298	11%
Preschool	\$50,598	\$133,468	\$224,133	\$230,420	\$256,503	\$207,912	(48,591)	(19%)
ELOP Program	\$3,676	\$132,274	\$484,939	\$70,844	\$0	\$0	0	-
Middle School Program	\$49,587	\$0	\$0	\$0	\$0	\$0	0	-
Youth Services	\$3,334,262	\$3,458,522	\$3,436,282	\$3,380,564	\$3,498,749	\$3,800,457	301,708	9%
Camp Shelly	\$4,482	\$20,597	\$3,320	\$6,264	\$24,656	\$25,907	\$1,251	5%
Open Space	\$904,156	\$989,421	\$1,085,079	\$1,252,594	\$1,418,966	\$1,498,862	79,896	6%
Open Space	\$908,638	\$1,010,018	\$1,088,398	\$1,258,858	\$1,443,621	\$1,524,769	81,148	6%
Recreation Classes	\$0	\$0	\$3,208	\$5,777	\$3,753	\$9,565	5,812	155%
Senior Svcs and Volunteers	\$116,943	\$139,811	\$168,265	\$182,771	\$195,100	\$213,545	18,445	9%
Facility Use & Rentals	\$42,256	\$105,816	\$182,279	\$189,240	\$193,643	\$144,189	(49,454)	(26%)
Facilities/Seniors	\$159,198	\$245,628	\$353,752	\$377,787	\$392,496	\$367,299	(25,197)	(6%)
Building Operations	\$352,945	\$440,967	\$466,574	\$447,467	\$471,097	\$547,907	76,810	16%
Facilities/Seniors and Building Ops	\$512,144	\$686,595	\$820,326	\$825,255	\$863,593	\$915,206	51,613	6%
Aquatics	\$194,368	\$417,351	\$777,794	\$890,395	\$1,079,540	\$1,021,393	(58,147)	(5%)
Adult Sports and Fitness	\$11,221	\$16,542	\$11,718	\$11,853	\$10,953	\$16,364	5,411	49%
Youth Sports and Fitness	\$70,014	\$160,343	\$178,064	\$247,955	\$349,925	\$379,457	29,532	8%
Field and Gym Rentals	\$131,454	\$205,998	\$299,749	\$421,974	\$385,376	\$414,626	29,250	8%
Recreation	\$212,688	\$382,883	\$489,531	\$681,782	\$746,254	\$810,448	64,194	9%
Subtotal: Programming*	\$4,809,154	\$5,514,403	\$6,145,757	\$6,589,387	\$7,160,662	\$7,524,366	363,705	5%
Community Outreach	\$671,778	\$656,682	\$704,338	\$808,899	\$724,465	\$766,197	41,732	6%
Recreation Administration	\$651,991	\$507,812	\$286,909	\$309,089	\$335,214	\$354,160	18,946	6%
Community Services Total	\$6,485,868	\$7,119,864	\$7,603,578	\$8,154,842	\$8,691,438	\$9,192,630	501,192	6%
Building Maintenance	\$896,043	\$900,451	921,516	926,255	1,035,062	1,054,400	19,339	2%
Park Operations	\$2,010,485	\$1,985,489	2,192,818	2,675,339	3,090,746	3,286,312	195,566	6%
Parks and Facilities Maintenance	\$2,906,528	\$2,885,940	\$3,114,334	\$3,601,594	\$4,125,808	\$4,340,712	\$214,905	5%
TOTAL Salaries and Benefits Expense	\$11,848,622	\$11,859,789	\$12,810,611	\$13,881,176	\$15,505,628	\$16,269,957	\$764,329	5%

* Programming includes Youth Services, Open Space, Facilities/Seniors, Aquatics, & Recreation

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Services and Supplies View by Unit: FY25-26 Budget

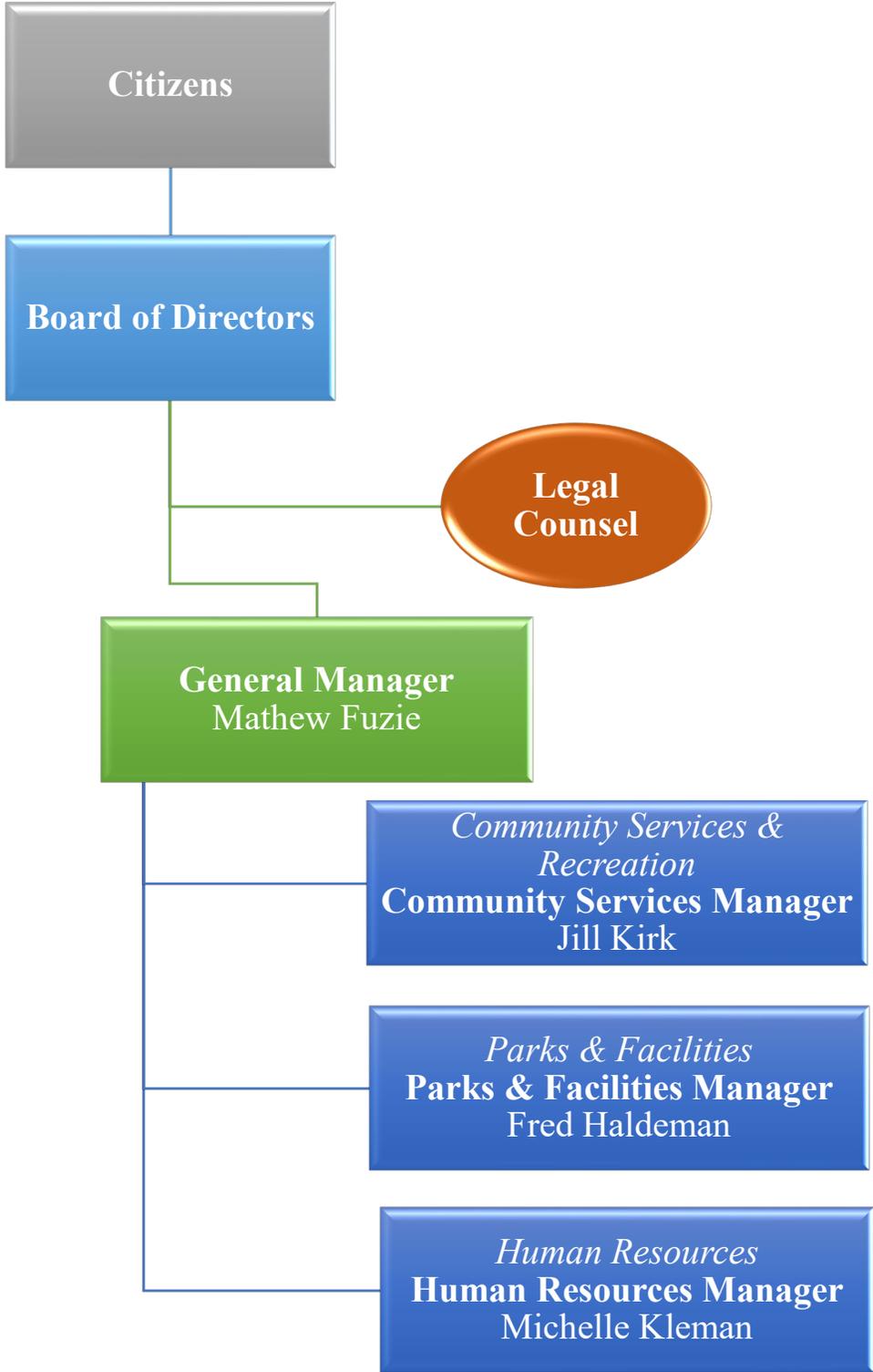
	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	Variance	
	Actual	Actual	Actual	Actual	Actual+Budget	Budget	\$	%
Administration	\$1,608,403	\$2,036,511	\$2,346,918	\$2,385,083	\$2,611,148	\$2,744,907	\$133,759	5%
Marketing and Public Info	\$13,393	\$4,557	\$0	\$0	\$0	\$0	\$0	-
Technology and Communications	\$445,567	\$517,119	\$633,212	\$579,890	\$488,044	\$511,060	\$23,016	5%
Customer and Business Services	\$98,895	\$158,757	\$137,375	\$156,187	\$172,032	\$158,760	(\$13,272)	(8%)
Concessions	\$0	\$18,651	\$15,360	\$18,381	\$19,032	\$20,250	\$1,218	6%
Administration	\$2,166,258	\$2,735,596	\$3,132,864	\$3,139,541	\$3,290,255	\$3,434,977	\$144,722	4%
<i>% of total</i>	<i>41%</i>	<i>39%</i>	<i>38%</i>	<i>37%</i>	<i>35%</i>	<i>36%</i>		
Extended Student Svcs (ESS)	\$167,627	\$187,927	\$150,517	\$158,119	\$255,798	\$296,404	\$40,606	16%
Preschool	\$140	\$6,837	\$8,341	\$7,853	\$6,974	\$8,700	\$1,726	25%
ELOP Program	\$0	\$1,762	\$3,285	\$19,060	\$0	\$0	\$0	-
Middle School Program	\$1,488	\$1,404	\$0	\$0	\$0	\$0	\$0	-
Youth Services	\$169,254	\$197,930	\$162,144	\$185,031	\$262,771	\$305,104	\$42,333	16%
Camp Shelly	\$7,947	\$14,518	\$14,171	\$17,634	\$21,719	\$20,552	(\$1,167)	(5%)
Open Space	\$90,907	\$80,804	\$83,748	\$91,691	\$97,964	\$80,220	(\$17,744)	(18%)
Open Space	\$98,854	\$95,323	\$97,919	\$109,325	\$119,683	\$100,772	(\$18,911)	(16%)
Recreation Classes	\$23,543	\$101,711	\$164,461	\$140,652	\$192,642	\$135,225	(\$57,417)	(30%)
Senior Svcs and Volunteers	\$38,215	\$69,020	\$128,694	\$151,299	\$113,529	\$114,180	\$651	1%
Facility Use & Rentals	\$1,711	\$16,275	\$22,875	\$19,294	\$23,512	\$28,526	\$5,014	21%
Facilities/Seniors	\$63,469	\$187,006	\$316,030	\$311,245	\$329,683	\$277,931	(\$51,752)	(16%)
Building Operations	\$13,804	\$78,475	\$142,779	\$228,310	\$17,707	\$6,075	(\$11,632)	(66%)
Facilities/Seniors and Building Ops	\$77,273	\$265,481	\$458,809	\$539,556	\$347,391	\$284,006	(\$63,385)	(18%)
Aquatics	\$39,945	\$81,731	\$113,984	\$136,739	\$58,980	\$32,700	(\$26,280)	(45%)
Adult Sports and Fitness	\$845	\$19,894	\$36,900	\$29,061	\$25,236	\$28,350	\$3,114	12%
Youth Sports and Fitness	\$43,938	\$117,995	\$159,590	\$253,184	\$279,251	\$289,350	\$10,099	4%
Field and Gym Rentals	\$5,785	\$21,324	\$35,426	\$35,895	\$52,246	\$41,150	(\$11,096)	(21%)
Recreation	\$50,568	\$159,213	\$231,916	\$318,140	\$356,733	\$358,850	\$2,117	1%
Subtotal: Programming*	\$422,091	\$721,202	\$921,993	\$1,060,480	\$1,127,850	\$1,075,357	(\$52,493)	(5%)
Community Outreach	\$2,722	\$15,481	\$37,364	\$44,581	\$59,156	\$68,099	\$8,943	15%
Recreation Administration	\$24	\$1,531	\$2,749	\$1,586	\$2,247	\$2,400	\$153	7%
Community Services	\$438,641	\$816,689	\$1,104,885	\$1,334,957	\$1,206,961	\$1,151,931	(\$55,030)	(5%)
<i>% of total</i>	<i>8%</i>	<i>12%</i>	<i>13%</i>	<i>16%</i>	<i>13%</i>	<i>12%</i>		
Building Maintenance	\$502,651	\$695,408	\$824,995	\$949,062	\$1,300,611	\$1,123,070	(\$177,541)	(14%)
Park Operations	\$2,192,459	\$2,799,428	\$3,163,136	\$3,175,988	\$3,630,045	\$3,767,363	\$137,318	4%
Parks and Facilities Maintenance	\$2,695,111	\$3,494,836	\$3,988,132	\$4,125,049	\$4,930,656	\$4,890,433	(\$40,223)	(1%)
<i>% of total</i>	<i>51%</i>	<i>50%</i>	<i>48%</i>	<i>48%</i>	<i>52%</i>	<i>52%</i>		
Sub-total, Services & Supplies Expense	\$5,300,010	\$7,047,121	\$8,225,880	\$8,599,547	\$9,427,872	\$9,477,341	\$49,469	1%
Operating Capital	\$8,795	\$20,328	\$356,868	\$548,336	\$86,200	\$0	(\$86,200)	(100%)
TOTAL Operating Expense	\$5,308,805	\$7,067,449	\$8,582,748	\$9,147,884	\$9,514,072	\$9,477,341	(\$36,731)	(0%)

* Programming includes Youth Services, Open Space, Facilities/Seniors, Aquatics, & Recreation

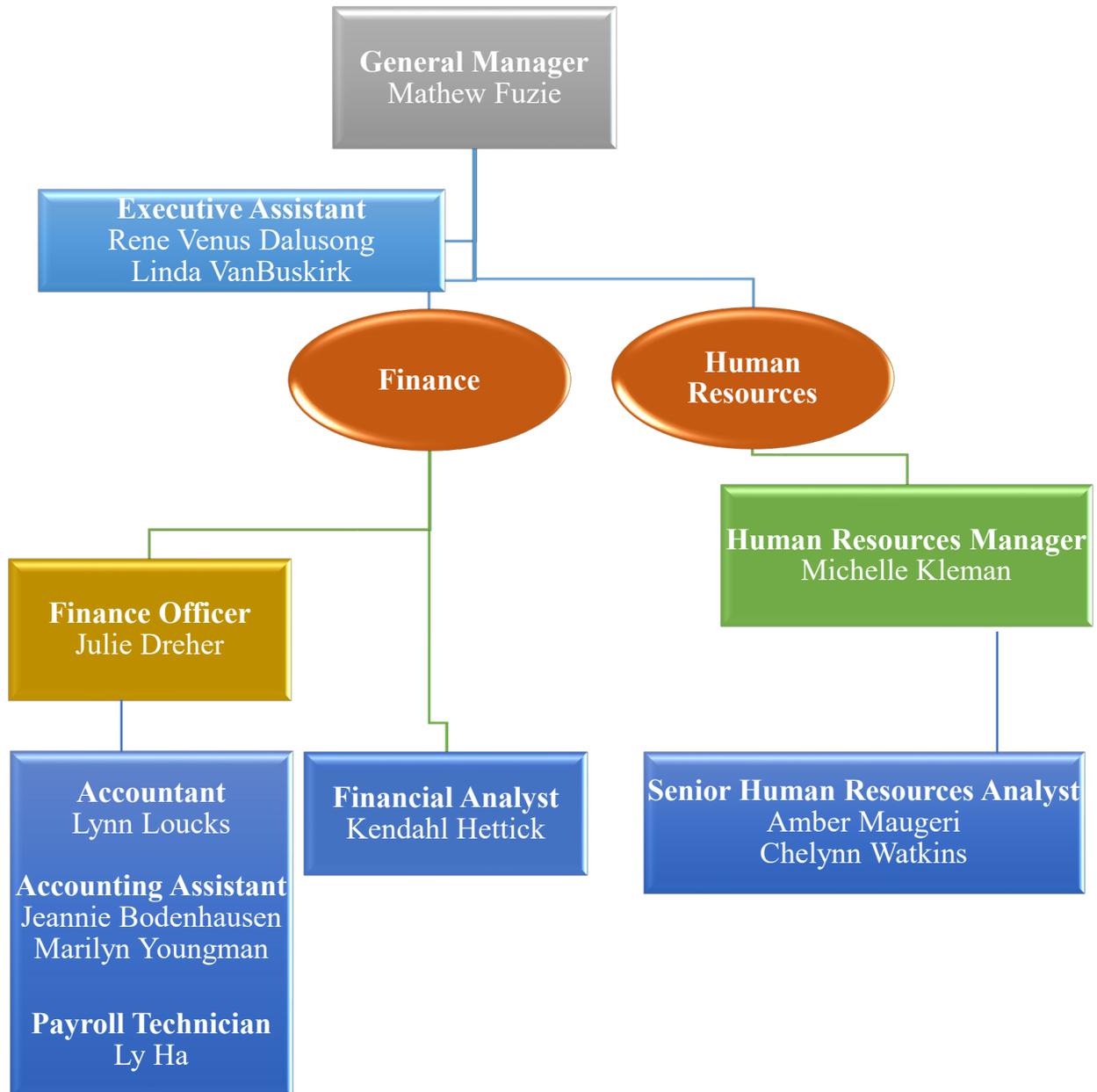
LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Expenses by Type View: FY25-26 Budget

	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	Increase/(Decrease)	
	Actual	Actual	Actual	Actual	Actual+Budget	Budget	\$	%
Salaries and Benefits								
Salaries - Full-time	\$6,077,388	\$6,365,325	\$6,731,971	\$7,552,640	\$8,395,995	\$8,811,553	\$415,558	5%
Salaries - Part-time Benefited	\$990,908	\$750,565	\$1,044,056	\$938,840	\$808,477	\$865,791	\$57,314	7%
Salaries - Part-time	\$629,067	\$1,536,199	\$1,765,212	\$1,923,709	\$2,206,558	\$2,211,431	\$4,873	0%
Stipends - Board	\$31,400	\$30,400	\$30,500	\$28,100	\$29,500	\$36,000	\$6,500	22%
Retirement	\$1,524,108	\$844,697	\$638,799	\$597,931	\$685,334	\$778,576	\$93,242	14%
Employee Group Insurance	\$1,584,006	\$1,577,179	\$1,782,708	\$1,955,434	\$2,304,193	\$2,520,391	\$216,198	9%
Workers' Compensation	\$251,742	\$312,374	\$323,010	\$367,938	\$429,127	\$369,037	(\$60,089)	(14%)
Unemployment Claims	\$0	\$0	\$0	(\$50,000)	\$0	\$0	\$0	-
Medicare/FICA Payroll Tax	\$355,012	\$434,049	\$494,356	\$566,585	\$646,444	\$677,177	\$30,733	5%
Total Salaries and Benefits	\$11,848,622	\$11,859,789	\$12,810,611	\$13,881,176	\$15,505,628	\$16,269,957	\$764,329	5%
<i>% of total</i>	<i>69%</i>	<i>63%</i>	<i>60%</i>	<i>60%</i>	<i>62%</i>	<i>63%</i>		
Services and Supplies								
Maintenance-Structures&Grounds	\$547,537	\$747,927	\$967,067	\$982,642	\$1,131,079	\$874,822	(\$256,257)	(23%)
Maintenance - Equipment	\$186,429	\$184,492	\$247,084	\$271,784	\$384,223	\$398,830	\$14,607	4%
Utilities - Water/Sewer	\$1,431,310	\$1,663,320	\$1,534,604	\$1,640,078	\$1,896,589	\$2,207,668	\$311,079	16%
Utilities - Gas/Electric/Other	\$314,273	\$483,946	\$584,232	\$582,392	\$601,738	\$649,920	\$48,182	8%
Communications	\$139,027	\$153,634	\$164,980	\$161,651	\$189,630	\$188,220	(\$1,410)	(1%)
Memberships & Subscriptions	\$27,188	\$29,293	\$28,209	\$33,252	\$35,076	\$39,359	\$4,283	12%
Travel	\$77,316	\$108,625	\$128,277	\$137,387	\$130,254	\$158,500	\$28,246	22%
Training & Conferences	\$3,366	\$13,261	\$36,765	\$35,200	\$67,759	\$40,540	(\$27,219)	(40%)
Publications & Legal Notices	\$2,106	\$3,446	\$2,314	\$4,902	\$9,038	\$8,445	(\$593)	(7%)
Legal	\$120,000	\$61,000	\$102,987	\$167,364	\$207,667	\$180,000	(\$27,667)	(13%)
Program Services/Supplies	\$249,102	\$64,496	\$302,917	\$146,784	\$151,568	\$160,340	\$8,772	6%
Professional Services	\$850,170	\$650,132	\$1,012,397	\$988,331	\$803,425	\$793,592	(\$9,833)	(1%)
Licensing	\$14,304	\$20,313	\$21,751	\$20,386	\$32,843	\$31,450	(\$1,393)	(4%)
Field Trips/Events	(\$965)	\$24,957	\$76,385	\$74,194	\$66,859	\$61,100	(\$5,759)	(9%)
Instructors & Sports Officials	\$99,723	\$259,785	\$374,389	\$469,422	\$506,570	\$470,705	(\$35,865)	(7%)
Insurance	\$546,180	\$549,317	\$643,669	\$790,728	\$904,642	\$953,776	\$49,134	5%
Rents/Leases - Equipment	\$108,136	\$108,414	\$100,584	\$75,574	\$106,204	\$82,564	(\$23,640)	(22%)
Rents/Leases-Structure&Grounds	\$174,616	\$171,659	\$196,543	\$171,863	\$188,790	\$175,902	(\$12,888)	(7%)
Rent & Lease - Vehicle	\$17,373	\$151,364	\$151,377	\$311,634	\$384,021	\$286,371	(\$97,650)	(25%)
Agricultural Supplies	\$34,733	\$77,449	\$94,753	\$71,300	\$106,031	\$105,800	(\$231)	(0%)
Uniforms/Safety Products	\$21,270	\$29,281	\$41,707	\$40,960	\$47,754	\$48,060	\$306	1%
Household Supplies	\$39,400	\$68,612	\$79,593	\$71,541	\$82,124	\$93,850	\$11,726	14%
Food	\$18,225	\$47,390	\$69,380	\$88,599	\$110,588	\$106,150	(\$4,438)	(4%)
Office Supplies	\$19,845	\$23,237	\$35,117	\$29,857	\$32,122	\$34,230	\$2,108	7%
Medical	\$7,722	\$12,562	\$13,361	\$19,042	\$21,874	\$18,980	(\$2,894)	(13%)
Tools & Instruments	\$16,519	\$22,457	\$51,691	\$52,698	\$45,279	\$22,420	(\$22,859)	(50%)
Non Capital Equipment	\$24,491	\$136,609	\$100,110	\$70,978	\$66,465	\$35,900	(\$30,565)	(46%)
Miscellaneous-Refunds Expense	\$6,708	(\$148)	\$605	\$334	\$870	\$0	(\$870)	(100%)
Finance Charges/Active CC Fees	\$35,275	\$71,150	\$78,919	\$91,445	\$105,656	\$92,100	(\$13,556)	(13%)
Recreation Software Transaction Fees	\$11,000	\$30,563	\$32,862	\$35,799	\$40,131	\$38,300	(\$1,831)	(5%)
Pension Debt Service Interest	\$0	\$260,948	\$257,195	\$253,794	\$248,374	\$241,815	(\$6,559)	(3%)
POB Debt Service Principal	\$0	\$660,000	\$536,429	\$550,000	\$565,000	\$720,000	\$155,000	27%
P G & E debt service	\$157,631	\$157,631	\$157,631	\$157,631	\$157,631	\$157,632	\$1	0%
Total Services and Supplies	\$5,300,010	\$7,047,121	\$8,225,880	\$8,599,547	\$9,427,872	\$9,477,341	\$49,469	1%
<i>% of total</i>	<i>31%</i>	<i>37%</i>	<i>38%</i>	<i>37%</i>	<i>38%</i>	<i>37%</i>		
Operating Capital	8,795	20,328	356,868	548,336	86,200	0	(86,200)	(100%)
Total Operating Expenses	\$17,157,426	\$18,927,238	\$21,393,360	\$23,029,059	\$25,019,700	\$25,747,297	\$727,598	3%

District Organizational Chart



Administration & Business Services

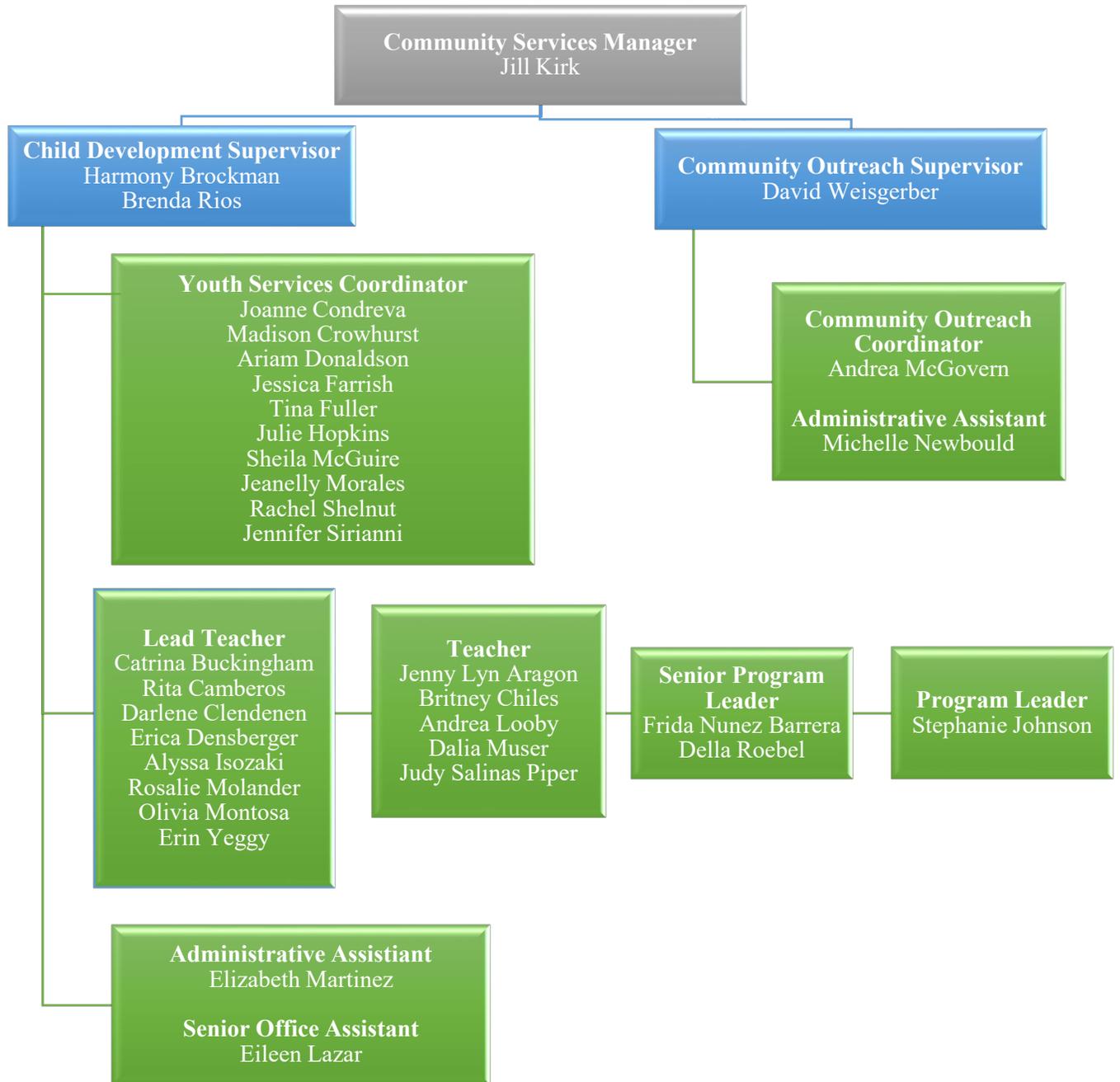


Board & Committees
Elections
Special Projects
Grants

Accounting
Payroll
Financial Planning
Treasury
Purchasing

Classification & Compensation
Benefits Administration
Talent Acquisition
Workers' Compensation

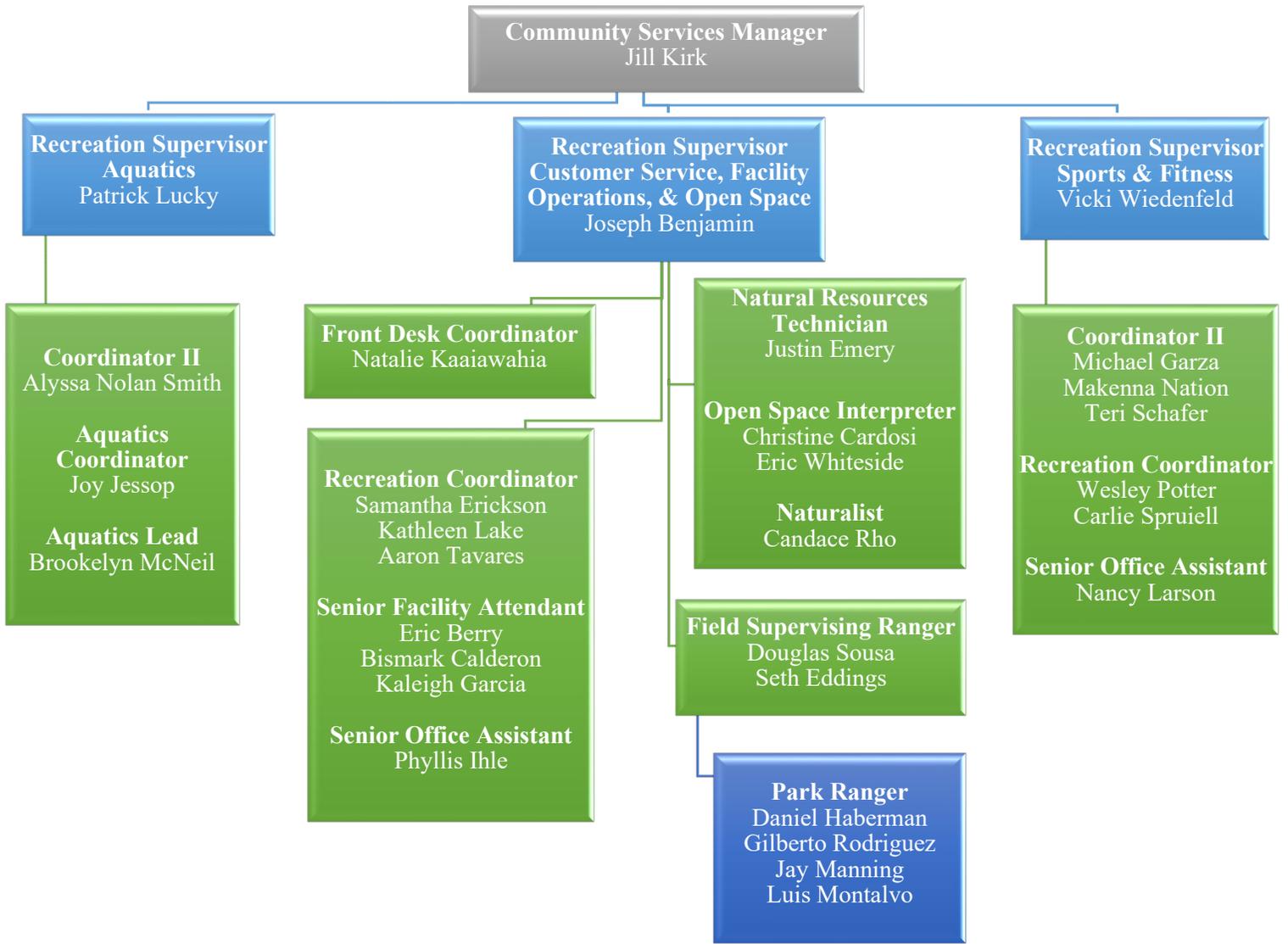
Community Services Department



Believes Program
Education & Childcare Grants
Extended School Services
Preschool

Community Outreach
Volunteer Program
Information Technology
CIP Administration

Recreation Department



Aquatics
Certifications

Front Office Registration & Operations
Custodial
Facility Rentals & Operations
Independent Contractors
Recreation Classes
Senior Services
Open Space
Camp Shelly
Nature Programs & Camps

Equestrian Operations & Reservations
Field Maintenance & Operations
Field & Facility Schedules & Rentals
Group Picnic Reservations
Summer Camps
Youth & Adult Sports & Fitness
Permits

Parks & Facilities Department



Operating Unit Descriptions

UNIT 01 - Administration

The Administration Unit includes the General Manager's office and administrative services, including finance, legal, and human resources. This unit's scope includes support for Board of Directors and Board Committees, District records management, policy development, inter-agency relations and coordination, legal and legislative activities, community relations, risk and insurance, staff reports, strategic and long-range planning, political process implementation including elections, all aspects of financial and human resource management, and special projects.

UNIT 02 - Recreation Classes

This Unit includes various recreation classes, programs, and special events.

UNIT 03 - Adult Sports & Fitness

This unit includes leagues and drop-in gym programs for adult sports such as softball, basketball, soccer, pickle ball, Zumba, jazzercise, cardio boot camp, and yoga.

UNIT 05 - Building Maintenance

This unit provides all aspects of building maintenance for the District. Staff in this unit perform repairs and maintenance for all LARPD owned and/or operated buildings. Staff also maintain all District fences, parking lots, tennis courts, basketball courts, and lighting. In addition, this Unit manages and completes small to medium-sized new construction projects throughout the District and writes or reviews plans and specifications for larger projects.

UNIT 06 - Camp Shelly

This unit involves all management and maintenance for the Camp Shelly family campground facility, leased from the U.S. Forest Service and located in South Lake Tahoe. The Camp has 25 campsites, a restroom facility with showers, and offers a variety of recreational/ interpretive activities. Typically, the Camp is open from mid-June through Labor Day.

Operating Unit Descriptions

UNIT 07 - Park Operations

This unit involves all aspects of park maintenance for the District, including sports fields, parks, historic buildings, equestrian facilities, picnic sites, dog parks, community gardens, tot lots, bicycle parks, and trails. This unit is also responsible for all aspects of repair and maintenance of District vehicles and power equipment, safety and construction inspections, reviewing and assisting in park planning and design, and project construction work.

UNIT 09 - Extended Student Services

ESS (Extended Student Services) is a year-round licensed child development program serving school-age children in centers at eight elementary schools in Livermore. The program supports the student's academic day by providing a creative curriculum based on Content Standards adopted by the California State Board of Education.

UNIT 10 - Senior Services

Senior Services offers a variety of recreational, educational, and social activities to promote independence, mental and physical fitness, social engagement, and community involvement. Extensive information and referral, a senior meal program, and many collaborative services create an environment to support seniors or family members needing information about age-related issues. Staff conduct activities and special events, plan trips, provide support services, and offer information and referral.

UNIT 11 - Preschool

The preschool program serves children ages 18 months to 4.9 years. From ages three months – 3 years, we offer a variety of parent/child classes. When the child turns three, we offer part-day preschool classes geared toward each age group's developmental needs, incorporating theme-related play, social experiences, and opportunities to make choices.

Operating Unit Descriptions

UNIT 16 - Open Space

This unit includes the operation of Sycamore Grove, Holdener Park, Garaventa Wetland Preserve, Brushy Peak Regional Preserve, and open space trails. In addition, this unit works with local, state, and federal agencies regarding environmental, natural resources, mitigation, and conservation activities and issues. Staff also provide nature and environmental education, interpretive programs, and outdoor nature activities—Wildland fire control and working cooperatively with other public safety agencies on projects and incidents.

UNIT 18 - Technology & Communications

This Unit provides District-wide information technology support, from procurement to on-going maintenance. Third-party providers are responsible for support of audio and data networks and telephony services, desktop hardware and software, security, and infrastructure components, as well as staff training, procurement, and technical advice to District management regarding all technology-oriented projects.

UNIT 20 - Customer & Business Services

This unit includes staffing, equipment and supply costs associated with customer and business services in support of District-wide programs and office processes. Its primary focus is on assisting customers with program registration.

UNIT 25 - Facility Use & Rentals

This unit focuses on scheduling and renting the Robert Livermore Community Center, Recreation Building, Gymnasium, Veterans Memorial Building, Carnegie Building, Ravenswood Historic Site, and Bothwell Arts Center.

UNIT 26 - Youth Sports & Fitness

This unit provides youth-focused, non-aquatic sports and fitness programs and camps.

UNIT 27 - Field & Gym Rentals

This unit manages the rental of all outdoor sports fields and the Robert Livermore Recreation building gymnasium. It also manages group picnic reservations and photography permits (excluding open-space parks) and provides liaison and coordination services to various community groups and clubs that utilize these facilities.

Operating Unit Descriptions

UNIT 31 - Recreation Administration

The Recreation Administration Unit comprises the Recreation Department's supervisory team (excluding Aquatics), and its budget contains all salaries and benefits, services, and supplies expenses associated with this team.

UNIT 32 - Community Outreach

Community Outreach includes the District Volunteer Program and District-wide efforts in community outreach that include grants, outreach initiatives, the community support program, social services, and the oversight of the district's website. Included in the budget for this unit are the salaries and benefits of the Community Services management team.

UNIT 42 - Building Operations

This unit provides logistical support and custodial duties for the daily operations of Robert Livermore Community Center, the Aquatics Center, May Nissen Swim Center, and outlying rental facilities such as the Ravenswood Historic Site, Veterans Memorial Building, Carnegie Building, and park restrooms. It also provides daily setup and takedown for classes, programs, activities, and facility rentals.

UNIT 54 - Aquatics

This unit oversees all aquatic activities at the Robert Livermore Aquatic Center, May Nissen Swim Center, and Livermore High School (summer), including swim lessons, summer swim team, water aerobics and fitness classes, lap swimming, recreational swimming, aquatic certification courses and programs, pool rentals and parties, and special events.

UNIT 57 - Concessions

This unit manages the Café and vending services at the Robert Livermore Community Center.

5 Year Historicals

LARPD, Administration, All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
Revenue					
[-] Revenue from Operations	52,268	270,300	542,906	473,540	380,700
[*] 5055 (BUDGET CONTINGENCY INT)	-	-	76,532	77,840	72,000
[*] 5056 (DEBT SERVICE INTEREST)	-	-	49,637	51,376	48,000
[*] 5063 (Deferred Maintenance Interest)	-	-	26,617	30,429	28,800
[*] 5066 (Ponderosa Homes Interest)	-	696	1,635	-	-
[*] 5068 (Schurman Interest)	-	928	2,308	2,117	1,980
[*] 5069 (Buckley Trust Interest)	-	7,803	17,032	15,569	14,400
[*] 5071 (Signature Homes Interest)	-	1,920	4,513	-	-
[*] 5073 (General Fund Interest)	45,532	21,081	47,483	15,696	20,000
[*] 5074 (CD Interest)	-	90,221	7,904	-	-
[*] 5077 (ESS Interest)	-	-	6,138	5,944	5,520
[*] 5078 (C.A.M.P. Interest)	-	92,347	253,824	202,063	174,000
[*] 5079 (T-Bill Interest)	-	39,649	1,918	-	-
[*] 5085 (Miscellaneous Other Revenue)	6,736	15,656	47,366	72,506	16,000
[-] Revenue from Taxes	15,079,380	15,053,652	15,671,079	16,101,136	16,778,567
[*] 5005 (Property Taxes)	11,398,799	12,307,382	12,939,359	13,523,014	14,011,695
[*] 5006 (State Subvention)	59,448	59,339	57,600	58,363	59,000
[*] 5007 (In-Lieu City Housing)	3,668	3,653	3,625	13,432	-
[*] 5009 (Property Taxes - Supplemental)	350,243	537,116	457,835	280,995	380,000
[*] 5011 (Special Tax - 97-1)	1,628,047	1,675,336	1,704,167	1,729,839	1,764,384
[*] 5014 (Redevelopment Agreement)	64,268	66,196	68,190	68,114	70,000
[*] 5015 (RDA - Residual Property Tax)	344,161	400,953	430,966	424,512	490,000
[*] 5023 (Grants & Other Funding Sources)	1,223,460	-	-	-	-
[*] 5067 (Special Tax 97-1 Interest)	7,279	3,669	9,337	2,868	3,488
[*] 5076 (Interest DCAP Acct.)	7	9	0	-	-
Total Revenue	15,131,648	15,323,952	16,213,984	16,574,676	17,159,267
Expenses					
[-] Salary & Benefits Expense	1,690,824	1,833,481	1,858,725	2,431,842	2,367,141
[*] 4120 (Full Time Salaries)	1,134,588	1,248,482	1,317,112	1,562,639	1,497,562
[*] 4121 (Part Time Benefited Wages)	94,872	128,356	149,374	159,383	168,411
[*] 4122 (Casual Wages)	16,539	12,701	17,044	55,242	61,057
[*] 4124 (Board of Directors Stipends)	30,400	30,500	28,100	29,500	36,000
[*] 4126 (Retirement)	149,408	112,339	47,538	159,736	162,884
[*] 4128 (Employee Group Insurance)	213,354	270,876	308,172	391,019	369,610
[*] 4130 (Workers Compensation)	4,243	(19,576)	(20,204)	4,564	3,573
[*] 4150 (Unemployment Claims)	-	-	(50,000)	-	-
[*] 4200 (Medicare/FICA)	47,420	49,803	61,589	69,760	68,043
[-] Services & Supplies Expense	2,036,511	2,346,918	2,385,083	2,611,148	2,744,907
[*] 4417 (Uniforms)	1,920	829	1,289	523	700
[*] 4432 (Household Supplies)	-	-	-	52	-

5 Year Historicals

LARPD, Administration, All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
[*] 4440 (Food)	3,135	7,644	8,150	13,563	6,800
[*] 4442 (Office Supplies)	5,324	9,788	5,511	4,557	3,550
[*] 4444 (Medical Expense)	5,030	9,446	10,178	12,260	11,400
[*] 4447 (Non-Capital Equipment)	3,211	6,552	1,523	3,587	-
[*] 4451 (Maintenance of Equipment)	78,943	81,322	86,017	152,146	150,850
[*] 4454 (Communications)	68	-	-	-	-
[*] 4459 (Memberships)	17,325	17,725	16,729	22,964	21,740
[*] 4460 (Transportation & Travel)	4,997	17,145	17,930	21,959	37,400
[*] 4461 (Training & Conferences)	1,950	20,329	9,727	29,724	29,440
[*] 4462 (Publications & Legal Notices)	2,235	1,439	2,477	1,369	600
[*] 4463 (Legal Services)	61,000	102,987	167,364	207,667	180,000
[*] 4464 (Program Services/Supplies)	3,672	210,322	17,177	19,496	26,550
[*] 4465 (Professional Services)	221,508	276,180	309,638	261,570	225,180
[*] 4466 (Licensing)	8,951	8,098	7,319	9,902	10,250
[*] 4470 (Insurance)	534,894	621,759	763,404	874,834	918,600
[*] 4476 (Rent & Lease - Equipment)	254	252	252	177	-
[*] 4477 (Rent & Lease - Structures)	(698)	-	-	-	-
[*] 4699 (Miscellaneous Expense)	(148)	605	334	870	-
[*] 4704 (Finance Charges and Interest)	4,360	3,242	(1,363)	2,925	2,400
[*] 4715 (Pension Debt Service Interest)	260,948	257,195	253,794	248,374	241,815
[*] 4720 (POB Debt Service Principal)	660,000	536,429	550,000	565,000	720,000
[*] 4725 (P G & E debt service)	157,631	157,631	157,631	157,631	157,632
Total Expenses	3,727,335	4,180,399	4,243,808	5,042,990	5,112,048
Total Net Operating Results	11,404,313	11,143,553	11,970,176	11,531,686	12,047,219

5 Year Historicals

LARPD, 002 (Recreation Classes), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
Revenue					
[-] Revenue from Operations	167,564	268,224	291,705	264,531	214,700
[*] 5097 (Contract Classes)	165,014	268,224	290,805	264,531	214,700
[*] 5115 (Contract Classes - Yoga)	2,550	-	900	-	-
Total Revenue	167,564	268,224	291,705	264,531	214,700
Expenses					
[-] Salary & Benefits Expense	-	3,208	5,777	3,753	9,565
[*] 4121 (Part Time Benefited Wages)	-	-	73	-	-
[*] 4122 (Casual Wages)	-	2,962	5,251	3,478	8,870
[*] 4126 (Retirement)	-	-	3	-	-
[*] 4128 (Employee Group Insurance)	-	-	2	-	-
[*] 4130 (Workers Compensation)	-	19	40	8	17
[*] 4200 (Medicare/FICA)	-	227	407	266	679
[-] Services & Supplies Expense	101,711	164,461	140,652	192,642	135,225
[*] 4440 (Food)	462	535	813	-	-
[*] 4464 (Program Services/Supplies)	3,271	1,286	1,170	321	-
[*] 4465 (Professional Services)	450	-	-	-	-
[*] 4466 (Licensing)	-	-	20	-	-
[*] 4468 (Instructors & Sports Officials)	97,527	162,641	138,649	192,322	135,225
Total Expenses	101,711	167,669	146,429	196,395	144,790
Total Net Operating Results	65,853	100,554	145,276	68,136	69,910

5 Year Historicals

LARPD, 003 (Adult Sports and Fitness), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
Revenue					
[-] Revenue from Operations	60,570	78,008	84,439	79,490	72,925
[*] 5111 (Disc Sports)	3,300	3,163	3,232	3,300	3,300
[*] 5112 (RLCC Gym Adult Drop-in)	5,194	17,392	16,162	15,414	16,150
[*] 5114 (Adult Softball)	36,560	35,434	36,325	36,050	32,300
[*] 5115 (Contract Classes - Yoga)	6,840	18,037	23,126	23,221	21,175
[*] 5117 (Misc. Sports Revenue)	-	3,983	5,594	1,395	-
[*] 5118 (Health and Fitness)	-	-	-	110	-
[*] 5120 (RLCC Gym Basketball)	8,676	-	-	-	-
Total Revenue	60,570	78,008	84,439	79,490	72,925
Expenses					
[-] Salary & Benefits Expense	16,542	11,718	11,853	10,953	16,364
[*] 4120 (Full Time Salaries)	4,140	-	3,433	3,261	6,909
[*] 4122 (Casual Wages)	9,505	10,747	7,402	6,794	7,798
[*] 4126 (Retirement)	152	-	10	-	415
[*] 4128 (Employee Group Insurance)	1,467	-	55	28	-
[*] 4130 (Workers Compensation)	235	149	124	101	118
[*] 4200 (Medicare/FICA)	1,044	822	829	769	1,125
[-] Services & Supplies Expense	19,894	36,900	29,061	25,236	28,350
[*] 4417 (Uniforms)	-	936	-	-	-
[*] 4442 (Office Supplies)	-	20	-	-	-
[*] 4447 (Non-Capital Equipment)	-	9,596	-	-	-
[*] 4459 (Memberships)	1,200	1,120	1,280	600	1,450
[*] 4464 (Program Services/Supplies)	1,045	2,458	1,731	2,803	-
[*] 4468 (Instructors & Sports Officials)	17,649	22,770	26,050	21,833	26,900
Total Expenses	36,436	48,618	40,914	36,189	44,714
Total Net Operating Results	24,134	29,390	43,525	43,301	28,211

5 Year Historicals

LARPD, 005 (Building Maintenance), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
Revenue					
[+] Revenue from Operations	-	63,699	-	-	-
Total Revenue	-	63,699	-	-	-
Expenses					
[-] Salary & Benefits Expense	900,451	921,516	926,255	1,035,062	1,054,400
[*] 4120 (Full Time Salaries)	588,816	621,813	641,385	700,797	707,295
[*] 4122 (Casual Wages)	16,653	20,046	-	-	-
[*] 4126 (Retirement)	105,933	76,386	77,480	75,750	79,452
[*] 4128 (Employee Group Insurance)	123,862	132,417	140,334	185,532	198,431
[*] 4130 (Workers Compensation)	52,016	56,606	53,664	53,668	48,165
[*] 4200 (Medicare/FICA)	13,171	14,248	13,391	19,314	21,056
[-] Services & Supplies Expense	695,408	824,995	949,062	1,300,611	1,123,070
[*] 4403 (Agricultural)	310	936	1,867	678	1,200
[*] 4417 (Uniforms)	2,782	1,034	2,153	3,327	2,760
[*] 4432 (Household Supplies)	274	1,466	2,455	31,860	33,600
[*] 4440 (Food)	495	1,091	1,383	686	200
[*] 4442 (Office Supplies)	258	693	517	258	360
[*] 4444 (Medical Expense)	189	-	-	-	-
[*] 4446 (Tools & Instruments)	6,514	12,670	13,243	9,616	5,400
[*] 4447 (Non-Capital Equipment)	24,517	16,865	42,038	4,816	2,400
[*] 4450 (Maint. - Structures/Grounds)	118,526	140,852	212,072	384,314	160,000
[*] 4451 (Maintenance of Equipment)	13,879	6,140	13,379	3,902	7,200
[*] 4453 (Utilities -Gas/Electric/Other)	482,203	582,876	582,095	597,729	645,850
[*] 4459 (Memberships)	284	179	160	-	-
[*] 4460 (Transportation & Travel)	543	1,337	485	-	-
[*] 4461 (Training & Conferences)	40	-	-	-	1,200
[*] 4464 (Program Services/Supplies)	-	-	155	-	-
[*] 4465 (Professional Services)	44,562	58,303	73,433	262,337	261,700
[*] 4476 (Rent & Lease - Equipment)	31	554	3,627	1,089	1,200
[+] Operating Capital	-	146,112	237,376	-	-
Total Expenses	1,595,858	1,892,623	2,112,692	2,335,673	2,177,470
Total Net Operating Results	(1,595,858)	(1,828,925)	(2,112,692)	(2,335,673)	(2,177,470)

5 Year Historicals

LARPD, 006 (Camp Shelly), All Locations
 Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
Revenue					
[-] Revenue from Operations	76,126	73,467	13,959	80,168	76,800
[*] 5141 (Camp Shelly Reservations)	76,126	73,467	13,959	80,168	76,800
Total Revenue	76,126	73,467	13,959	80,168	76,800
Expenses					
[-] Salary & Benefits Expense	20,597	3,320	6,264	24,656	25,907
[*] 4122 (Casual Wages)	18,844	3,045	5,796	22,694	23,888
[*] 4130 (Workers Compensation)	312	42	24	226	191
[*] 4200 (Medicare/FICA)	1,442	233	443	1,736	1,827
[-] Services & Supplies Expense	14,518	14,171	17,634	21,719	20,552
[*] 4417 (Uniforms)	-	54	97	-	-
[*] 4432 (Household Supplies)	1,320	47	2,408	1,528	1,700
[*] 4440 (Food)	87	473	95	349	400
[*] 4442 (Office Supplies)	20	62	100	-	-
[*] 4446 (Tools & Instruments)	11	427	487	-	-
[*] 4447 (Non-Capital Equipment)	-	7	-	-	-
[*] 4450 (Maint. - Structures/Grounds)	159	2,229	7,181	3,543	2,500
[*] 4451 (Maintenance of Equipment)	118	242	-	-	-
[*] 4452 (Utilities - Water/Sewer)	1,245	1,355	1,489	1,601	1,668
[*] 4453 (Utilities -Gas/Electric/Other)	1,744	1,356	297	4,009	4,070
[*] 4460 (Transportation & Travel)	394	931	621	1,083	1,100
[*] 4464 (Program Services/Supplies)	52	84	48	86	100
[*] 4465 (Professional Services)	9,225	6,863	4,747	9,427	8,900
[*] 4466 (Licensing)	-	-	65	-	-
[*] 4476 (Rent & Lease - Equipment)	144	38	-	92	114
Total Expenses	35,115	17,490	23,898	46,374	46,459
Total Net Operating Results	41,011	55,977	(9,939)	33,794	30,341

5 Year Historicals

LARPD, 007 (Park Operations), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget

Revenue

[-] Revenue from Operations	359,687	199,779	332,333	247,458	265,152
[*] 5018 (Gain On Sale Of Asset)	-	18,000	144,405	67,825	25,000
[*] 5147 (Robertson - T Mobile Lease)	38,563	40,546	41,762	42,936	43,644
[*] 5150 (T-Mobile Max Baer)	28,811	29,387	29,975	30,572	31,068
[*] 5151 (MSC Reimbursement)	6,917	10,892	11,738	12,649	12,500
[*] 5152 (AT&T Cell Tower Robertson Park)	-	-	-	7,000	42,000
[*] 5153 (Christensen School Reimb)	24,624	38,166	34,591	11,475	37,000
[*] 5155 (Zone 7 - Living Arroyo)	185,400	-	-	-	-
[*] 5165 (Miscellaneous)	12,620	-	-	-	-
[*] 5167 (CFD on Cayetano)	57,174	56,834	63,763	67,440	67,440
[*] 5169 (Community Gardens)	5,578	5,954	6,100	7,561	6,500
Total Revenue	359,687	199,779	332,333	247,458	265,152

Expenses

[-] Salary & Benefits Expense	1,985,489	2,192,818	2,675,339	3,090,746	3,286,312
[*] 4120 (Full Time Salaries)	1,277,628	1,481,725	1,817,422	2,083,890	2,239,000
[*] 4122 (Casual Wages)	47,954	(24)	-	-	-
[*] 4126 (Retirement)	137,667	119,052	130,645	136,614	163,720
[*] 4128 (Employee Group Insurance)	326,745	367,030	429,764	523,992	563,198
[*] 4130 (Workers Compensation)	123,892	142,297	184,033	212,658	177,599
[*] 4200 (Medicare/FICA)	71,603	82,738	113,475	133,592	142,796
[-] Services & Supplies Expense	2,799,428	3,163,136	3,175,988	3,630,045	3,767,363
[*] 4403 (Agricultural)	72,605	85,681	62,188	102,619	98,400
[*] 4417 (Uniforms)	12,430	19,725	20,159	19,313	20,400
[*] 4432 (Household Supplies)	13,219	16,525	18,803	14,274	18,600
[*] 4440 (Food)	1,481	2,167	2,830	3,504	4,200
[*] 4442 (Office Supplies)	3,257	2,962	2,837	4,199	4,800
[*] 4444 (Medical Expense)	729	1,134	479	706	480
[*] 4446 (Tools & Instruments)	9,843	35,984	33,253	32,377	15,000
[*] 4447 (Non-Capital Equipment)	2,172	10,075	5,210	31,339	3,000
[*] 4450 (Maint. - Structures/Grounds)	540,358	720,102	665,391	656,647	624,722
[*] 4451 (Maintenance of Equipment)	64,927	83,524	101,855	147,026	156,000
[*] 4452 (Utilities - Water/Sewer)	1,660,235	1,532,812	1,638,589	1,894,988	2,206,000
[*] 4454 (Communications)	16,825	13,587	13,970	17,746	18,000
[*] 4459 (Memberships)	6,219	449	1,419	2,645	2,640
[*] 4460 (Transportation & Travel)	102,550	107,573	115,232	103,899	120,000
[*] 4461 (Training & Conferences)	5,010	4,973	4,600	19,043	4,500
[*] 4464 (Program Services/Supplies)	55	937	366	920	-
[*] 4465 (Professional Services)	9,208	188,862	26,277	10,160	26,000
[*] 4466 (Licensing)	-	1,008	-	-	-
[*] 4476 (Rent & Lease - Equipment)	9,846	26,422	21,242	41,507	17,850

5 Year Historicals

LARPD, 007 (Park Operations), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
[*] 4477 (Rent & Lease - Structures)	117,094	157,258	129,654	143,113	140,400
[*] 4478 (Rent & Lease - Vehicle)	151,364	151,377	311,634	384,021	286,371
[+] Operating Capital	9,506	200,198	286,949	-	-
Total Expenses	4,794,424	5,556,152	6,138,276	6,720,791	7,053,675
Total Net Operating Results	(4,434,737)	(5,356,373)	(5,805,943)	(6,473,333)	(6,788,523)

5 Year Historicals

LARPD, 009 (Extended School Services), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget

Revenue

[-] Revenue from Operations	3,140,191	3,305,495	3,682,437	4,194,427	4,442,940
[*] 5196 (Hively)	603,241	381,748	455,073	522,248	344,400
[*] 5197 (Full Cost Program Fees)	2,395,775	2,738,971	3,143,734	3,649,342	4,024,440
[*] 5201 (Full Cost Registration Fees)	6,960	10,520	9,900	3,800	4,500
[*] 5207 (Community Support)	206	159	-	-	-
[*] 5208 (SUBSIDY PARENT FEES)	42,508	44,935	9,570	49	66,000
[*] 5210 (Grant Funding)	86,600	115,512	60,860	15,088	-
[*] 5213 (Miscellaneous)	1,301	10,050	-	-	-
[*] 5231 (Kidango Rent)	3,600	3,600	3,300	3,900	3,600
Total Revenue	3,140,191	3,305,495	3,682,437	4,194,427	4,442,940

Expenses

[-] Salary & Benefits Expense	3,192,780	2,727,210	3,079,300	3,242,247	3,592,545
[*] 4120 (Full Time Salaries)	1,474,727	1,225,992	1,293,257	1,412,762	1,565,336
[*] 4121 (Part Time Benefited Wages)	419,616	372,384	400,295	273,102	295,584
[*] 4122 (Casual Wages)	411,363	419,445	600,465	730,757	753,597
[*] 4126 (Retirement)	220,698	121,365	126,465	110,114	134,283
[*] 4128 (Employee Group Insurance)	518,599	464,281	518,935	557,198	664,043
[*] 4130 (Workers Compensation)	38,438	25,719	25,228	23,536	27,995
[*] 4200 (Medicare/FICA)	109,339	98,024	114,653	134,778	151,707
[-] Services & Supplies Expense	187,927	150,517	158,119	255,798	296,404
[*] 4403 (Agricultural)	136	90	275	52	-
[*] 4417 (Uniforms)	325	795	1,214	3,000	3,000
[*] 4432 (Household Supplies)	19,595	21,192	19,424	27,261	32,400
[*] 4440 (Food)	27,738	30,995	37,257	53,050	58,500
[*] 4442 (Office Supplies)	6,218	8,515	8,600	10,117	10,480
[*] 4444 (Medical Expense)	3,252	202	691	1,435	1,800
[*] 4446 (Tools & Instruments)	343	62	-	663	-
[*] 4447 (Non-Capital Equipment)	-	1,249	-	3,707	4,000
[*] 4450 (Maint. - Structures/Grounds)	11,382	2,741	402	60,000	80,000
[*] 4451 (Maintenance of Equipment)	132	400	110	-	-
[*] 4454 (Communications)	19,516	-	-	-	-
[*] 4459 (Memberships)	1,219	199	-	-	-
[*] 4460 (Transportation & Travel)	-	-	-	150	-
[*] 4461 (Training & Conferences)	1,506	828	36	1,418	2,000
[*] 4464 (Program Services/Supplies)	11,769	22,163	27,647	30,602	35,520
[*] 4465 (Professional Services)	9,783	11,078	8,997	1,882	7,452
[*] 4466 (Licensing)	10,062	11,165	11,399	10,707	10,200
[*] 4467 (Field Trips & Events)	1,269	10,767	12,117	21,397	21,100
[*] 4476 (Rent & Lease - Equipment)	19,618	537	573	396	-
[*] 4477 (Rent & Lease - Structures)	44,064	27,540	29,376	29,961	29,952

5 Year Historicals

LARPD, 009 (Extended School Services), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
Total Expenses	3,380,707	2,877,727	3,237,418	3,498,044	3,888,949
Total Net Operating Results	(240,515)	427,768	445,018	696,383	553,991

5 Year Historicals

LARPD, 010 (Senior Services), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
Revenue					
[-] Revenue from Operations	113,619	210,129	217,825	177,587	189,800
[*] 5233 (Senior Activity/Events)	4,427	11,534	24,983	20,598	23,000
[*] 5234 (Sr. Contract Classes)	73,380	86,343	106,069	92,937	94,300
[*] 5235 (Sr. Drop-in Fees)	3,016	3,517	4,418	5,488	5,000
[*] 5236 (Sr. Luncheons)	-	-	30	180	-
[*] 5253 (Senior Trips)	30,286	67,056	80,298	55,491	65,000
[*] 5257 (Senior Bart/DPHC)	90	179	27	2,293	-
[*] 5269 (Senior Miscellaneous)	1,000	1,000	1,500	-	-
[*] 5270 (DONATIONS)	1,421	40,500	500	600	2,500
Total Revenue	113,619	210,129	217,825	177,587	189,800
Expenses					
[-] Salary & Benefits Expense	139,811	168,265	182,771	195,100	213,545
[*] 4120 (Full Time Salaries)	67,089	65,230	79,346	82,579	82,013
[*] 4121 (Part Time Benefited Wages)	31,387	42,073	45,360	49,963	50,810
[*] 4122 (Casual Wages)	6,324	22,772	17,411	17,565	31,766
[*] 4126 (Retirement)	4,070	4,309	5,201	5,853	6,953
[*] 4128 (Employee Group Insurance)	21,595	22,686	23,971	27,190	29,100
[*] 4130 (Workers Compensation)	1,336	1,243	610	834	313
[*] 4200 (Medicare/FICA)	8,011	9,951	10,872	11,117	12,591
[-] Services & Supplies Expense	69,020	128,694	151,299	113,529	114,180
[*] 4432 (Household Supplies)	-	-	-	50	100
[*] 4440 (Food)	801	3,440	11,100	10,405	9,800
[*] 4442 (Office Supplies)	136	291	37	14	100
[*] 4454 (Communications)	550	50	-	-	-
[*] 4459 (Memberships)	-	235	-	15	-
[*] 4464 (Program Services/Supplies)	6,438	9,298	17,938	8,296	8,500
[*] 4465 (Professional Services)	-	-	-	103	100
[*] 4467 (Field Trips & Events)	21,110	65,018	61,334	44,373	39,000
[*] 4468 (Instructors & Sports Officials)	39,985	50,363	60,891	50,272	56,580
Total Expenses	208,831	296,960	334,070	308,629	327,725
Total Net Operating Results	(95,212)	(86,831)	(116,245)	(131,042)	(137,925)

5 Year Historicals

LARPD, 011 (Preschool), All Locations
 Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
Revenue					
[-] Revenue from Operations	153,030	327,577	342,160	320,182	256,000
[*] 5297 (Preschool Registration Fees)	153,030	327,577	342,160	320,182	256,000
Total Revenue	153,030	327,577	342,160	320,182	256,000
Expenses					
[-] Salary & Benefits Expense	133,468	224,133	230,420	256,503	207,912
[*] 4120 (Full Time Salaries)	-	8,075	9,205	10,930	-
[*] 4121 (Part Time Benefited Wages)	-	642	28,794	9,801	-
[*] 4122 (Casual Wages)	122,035	193,800	166,943	210,778	191,301
[*] 4126 (Retirement)	-	499	1,389	134	-
[*] 4128 (Employee Group Insurance)	-	2,858	6,161	4,870	446
[*] 4130 (Workers Compensation)	2,098	2,772	2,391	2,290	1,530
[*] 4200 (Medicare/FICA)	9,336	15,488	15,537	17,700	14,634
[-] Services & Supplies Expense	6,837	8,341	7,853	6,974	8,700
[*] 4403 (Agricultural)	133	-	22	-	-
[*] 4432 (Household Supplies)	227	177	136	332	800
[*] 4440 (Food)	169	116	115	235	400
[*] 4442 (Office Supplies)	-	-	13	-	-
[*] 4444 (Medical Expense)	128	-	-	-	-
[*] 4450 (Maint. - Structures/Grounds)	643	-	-	-	-
[*] 4464 (Program Services/Supplies)	5,537	8,048	7,566	6,406	7,500
Total Expenses	140,305	232,474	238,272	263,476	216,612
Total Net Operating Results	12,725	95,103	103,888	56,705	39,388

5 Year Historicals

LARPD, 016 (Open Space), All Locations
Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget

Revenue

[-] Revenue from Operations	596,659	614,666	641,685	469,388	629,700
[*] 5373 (Programs & Classes)	185,032	181,704	222,498	278,870	238,900
[*] 5374 (Open Space Photo Permits)	3,600	4,100	3,907	3,900	4,300
[*] 5375 (Park Rental Fees)	3,139	1,264	6,681	4,110	4,900
[*] 5377 (Junior Rangers)	15,855	25,289	27,217	17,458	17,900
[*] 5384 (Sycamore Grove Parking Fees)	96,730	74,059	69,208	71,719	66,000
[*] 5385 (Sycamore Grove Parking Permits)	64,617	61,424	60,690	62,400	63,800
[*] 5386 (EBRPD Open Space Grant)	200,000	200,000	200,000	-	200,000
[*] 5388 (SG Merchandise Sales)	1,035	731	5	-	-
[*] 5390 (Grants & Foundation Donations)	-	14,700	9,468	8,000	8,000
[*] 5392 (Environment Education)	16,239	50,433	30,599	22,025	25,000
[*] 5395 (Misc. Sycamore/Vets Park)	498	60	10,484	-	-
[*] 5396 (DONATIONS)	9,914	903	928	906	900
Total Revenue	596,659	614,666	641,685	469,388	629,700

Expenses

[-] Salary & Benefits Expense	989,421	1,085,079	1,252,594	1,418,966	1,498,862
[*] 4120 (Full Time Salaries)	541,219	558,709	727,972	862,783	884,047
[*] 4121 (Part Time Benefited Wages)	13,963	53,704	11,315	35,869	51,250
[*] 4122 (Casual Wages)	222,233	235,789	235,631	168,341	181,022
[*] 4126 (Retirement)	33,496	34,626	43,422	48,562	55,093
[*] 4128 (Employee Group Insurance)	101,532	119,811	136,241	198,583	222,760
[*] 4130 (Workers Compensation)	20,394	18,408	24,540	24,785	21,031
[*] 4200 (Medicare/FICA)	56,584	64,032	73,473	80,043	83,658
[-] Services & Supplies Expense	80,804	83,748	91,691	97,964	80,220
[*] 4403 (Agricultural)	199	2,912	2,077	674	1,200
[*] 4417 (Uniforms)	2,643	5,859	7,129	8,439	7,200
[*] 4432 (Household Supplies)	3,970	5,086	2,512	4,262	4,250
[*] 4440 (Food)	3,138	2,016	2,009	2,646	2,400
[*] 4442 (Office Supplies)	169	678	2,472	1,171	2,400
[*] 4444 (Medical Expense)	77	74	3,875	-	-
[*] 4446 (Tools & Instruments)	1,299	1,860	4,826	1,312	1,020
[*] 4447 (Non-Capital Equipment)	616	1,056	3,586	5,458	3,000
[*] 4450 (Maint. - Structures/Grounds)	20,052	21,644	5,459	26,099	6,600
[*] 4451 (Maintenance of Equipment)	206	420	1,373	554	-
[*] 4452 (Utilities - Water/Sewer)	1,840	437	-	-	-
[*] 4454 (Communications)	8,780	5,400	-	5,208	-
[*] 4459 (Memberships)	60	60	1,086	460	1,200
[*] 4460 (Transportation & Travel)	140	276	2,490	1,042	-
[*] 4461 (Training & Conferences)	542	480	4,407	3,574	-
[*] 4464 (Program Services/Supplies)	4,793	9,218	10,854	10,083	12,000

5 Year Historicals

LARPD, 016 (Open Space), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
[*] 4465 (Professional Services)	10,322	10,841	21,189	11,035	31,000
[*] 4467 (Field Trips & Events)	1,998	-	260	88	-
[*] 4470 (Insurance)	-	-	81	-	-
[*] 4476 (Rent & Lease - Equipment)	8,763	3,686	3,172	2,297	2,400
[*] 4477 (Rent & Lease - Structures)	11,198	11,745	12,834	13,563	5,550
Total Expenses	1,070,225	1,168,827	1,344,284	1,516,930	1,579,082
Total Net Operating Results	(473,566)	(554,161)	(702,599)	(1,047,542)	(949,382)

5 Year Historicals

LARPD, 018 (Technology and Communications), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget

Expenses

[-] Salary & Benefits Expense	-	-	-	-	92,995
[*] 4120 (Full Time Salaries)	-	-	-	-	81,689
[*] 4126 (Retirement)	-	-	-	-	4,901
[*] 4130 (Workers Compensation)	-	-	-	-	155
[*] 4200 (Medicare/FICA)	-	-	-	-	6,249
[-] Services & Supplies Expense	517,119	633,212	579,890	488,044	511,060
[*] 4442 (Office Supplies)	116	1,137	451	200	400
[*] 4447 (Non-Capital Equipment)	92,850	37,081	13,992	5,134	20,000
[*] 4451 (Maintenance of Equipment)	23,279	67,945	62,808	53,923	69,780
[*] 4454 (Communications)	107,194	145,893	147,681	166,676	170,220
[*] 4465 (Professional Services)	279,329	330,415	325,304	221,913	203,260
[*] 4476 (Rent & Lease - Equipment)	14,352	50,739	29,655	40,198	47,400
[+] Operating Capital	10,822	-	24,012	-	-
Total Expenses	527,941	633,212	603,902	488,044	604,055
Total Net Operating Results	(527,941)	(633,212)	(603,902)	(488,044)	(604,055)

5 Year Historicals

LARPD, 020 (Customer and Business Services), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget

Revenue

[-] Revenue from Operations	14,705	19,278	23,223	21,671	21,700
[*] 5025 (Administration Fees)	9,234	11,976	15,522	14,451	13,900
[*] 5090 (Activity Refund Fees)	5,371	7,302	7,701	7,220	7,800
[*] 5405 (Rental Transaction/Holding Fee)	100	-	-	-	-
Total Revenue	14,705	19,278	23,223	21,671	21,700

Expenses

[-] Salary & Benefits Expense	160,948	246,526	256,043	247,082	266,469
[*] 4120 (Full Time Salaries)	76,596	80,907	82,922	86,970	86,190
[*] 4122 (Casual Wages)	67,037	141,535	148,276	136,083	154,949
[*] 4126 (Retirement)	4,576	4,832	4,952	5,196	5,171
[*] 4128 (Employee Group Insurance)	1,217	1,049	1,366	1,291	1,253
[*] 4130 (Workers Compensation)	610	1,262	916	535	458
[*] 4200 (Medicare/FICA)	10,911	16,940	17,610	17,007	18,447
[-] Services & Supplies Expense	158,757	137,375	156,187	172,032	158,760
[*] 4417 (Uniforms)	-	-	-	500	500
[*] 4432 (Household Supplies)	862	1,188	966	1,029	900
[*] 4440 (Food)	449	1,147	822	932	750
[*] 4442 (Office Supplies)	6,901	9,671	7,380	9,776	9,840
[*] 4444 (Medical Expense)	-	144	197	95	-
[*] 4447 (Non-Capital Equipment)	-	-	2,137	-	2,500
[*] 4459 (Memberships)	-	-	-	220	-
[*] 4460 (Transportation & Travel)	-	-	-	43	-
[*] 4464 (Program Services/Supplies)	10,052	12,069	12,158	12,800	12,370
[*] 4465 (Professional Services)	209	1,326	180	133	300
[*] 4476 (Rent & Lease - Equipment)	43,170	4,120	4,694	4,721	4,800
[*] 4704 (Finance Charges and Interest)	66,551	74,847	91,854	101,652	88,500
[*] 4705 (Recreation Software Transaction Fees)	30,563	32,862	35,799	40,131	38,300
Total Expenses	319,705	383,900	412,230	419,114	425,229

Total Net Operating Results

(305,000)	(364,622)	(389,008)	(397,443)	(403,529)
------------------	------------------	------------------	------------------	------------------

5 Year Historicals

LARPD, 025 (Facility Use and Rentals), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
Revenue					
[-] Revenue from Operations	349,056	339,786	331,098	404,335	453,088
[*] 5405 (Rental Transaction/Holding Fee)	7,035	7,210	8,765	8,985	9,150
[*] 5457 (Veterans Hall Rental Fees)	30,795	18,130	1,560	-	7,000
[*] 5458 (Barn Rental Fees)	700	-	-	-	-
[*] 5459 (Carnegie Rental Fees)	-	-	1,041	-	1,401
[*] 5461 (LVPAC Bothwell Lease)	16,818	16,817	16,818	16,816	16,812
[*] 5463 (Ravenswood Rentals)	66,704	50,110	41,814	56,005	35,200
[*] 5466 (RLCC Rental Fees)	165,272	181,427	197,030	252,957	299,410
[*] 5467 (Insurance)	26,010	26,155	29,555	31,550	40,755
[*] 5468 (Cleaning Fees)	19,050	24,015	27,050	26,597	37,360
[*] 5469 (GCP- Party Rooms)	-	156	-	-	-
[*] 5473 (Equipment & Amenities Rental)	13,072	12,165	7,465	11,425	6,000
[*] 5476 (Fencing)	3,600	3,600	-	-	-
Total Revenue	349,056	339,786	331,098	404,335	453,088
Expenses					
[-] Salary & Benefits Expense	105,816	182,279	189,240	193,643	144,189
[*] 4120 (Full Time Salaries)	29,966	74,004	96,029	89,033	75,626
[*] 4121 (Part Time Benefited Wages)	766	15,883	12,054	8,557	-
[*] 4122 (Casual Wages)	54,729	45,183	30,213	48,187	33,934
[*] 4126 (Retirement)	1,701	4,719	5,757	5,337	4,538
[*] 4128 (Employee Group Insurance)	8,046	25,379	28,256	26,538	21,502
[*] 4130 (Workers Compensation)	4,097	6,821	6,387	4,632	208
[*] 4200 (Medicare/FICA)	6,512	10,291	10,544	11,358	8,381
[-] Services & Supplies Expense	16,275	22,875	19,294	23,512	28,526
[*] 4417 (Uniforms)	222	142	-	181	200
[*] 4440 (Food)	12	-	23	-	-
[*] 4442 (Office Supplies)	-	12	77	129	150
[*] 4446 (Tools & Instruments)	-	-	-	419	-
[*] 4447 (Non-Capital Equipment)	-	-	-	-	1,000
[*] 4461 (Training & Conferences)	-	-	-	825	-
[*] 4464 (Program Services/Supplies)	-	-	-	132	-
[*] 4465 (Professional Services)	2,160	5,031	-	-	-
[*] 4470 (Insurance)	13,881	17,690	19,194	21,826	27,176
Total Expenses	122,092	205,153	208,534	217,155	172,715
Total Net Operating Results	226,964	134,633	122,564	187,180	280,373

5 Year Historicals

LARPD, 026 (Youth Sports and Fitness), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
Revenue					
[-] Revenue from Operations	451,982	576,869	743,955	855,575	911,800
[*] 5470 (Contract Classes)	64,610	126,450	126,620	124,451	125,100
[*] 5480 (Summer Sports Camp)	-	-	-	172,716	202,000
[*] 5481 (Picnic Area Rental & Fees)	115,608	146,470	138,770	-	-
[*] 5482 (RLCC Gym Volleyball)	16,540	14,553	33,530	30,667	32,400
[*] 5487 (Kidz Love Soccer)	-	12,533	53,979	58,487	61,500
[*] 5490 (Tennis)	94,846	93,890	159,408	195,602	211,000
[*] 5494 (Miscellaneous)	768	9,741	16,865	33,230	26,200
[*] 5502 (LARPD Classes)	159,610	173,232	214,783	240,422	253,600
Total Revenue	451,982	576,869	743,955	855,575	911,800
Expenses					
[-] Salary & Benefits Expense	160,343	178,064	247,955	349,925	379,457
[*] 4120 (Full Time Salaries)	55,125	48,441	103,325	211,880	227,813
[*] 4122 (Casual Wages)	72,091	101,241	109,540	74,427	69,177
[*] 4126 (Retirement)	2,188	2,278	4,552	6,869	13,669
[*] 4128 (Employee Group Insurance)	19,058	12,748	12,004	31,989	43,703
[*] 4130 (Workers Compensation)	2,149	1,906	2,251	2,858	2,376
[*] 4200 (Medicare/FICA)	9,732	11,451	16,284	21,902	22,720
[-] Services & Supplies Expense	117,995	159,590	253,184	279,251	289,350
[*] 4417 (Uniforms)	574	936	894	583	2,000
[*] 4440 (Food)	111	503	756	1,050	1,100
[*] 4442 (Office Supplies)	15	24	179	140	500
[*] 4444 (Medical Expense)	198	-	-	-	-
[*] 4446 (Tools & Instruments)	-	-	13	-	-
[*] 4459 (Memberships)	220	220	261	261	250
[*] 4460 (Transportation & Travel)	-	-	162	-	-
[*] 4461 (Training & Conferences)	256	-	25	-	200
[*] 4464 (Program Services/Supplies)	10,792	18,493	23,902	34,073	32,300
[*] 4465 (Professional Services)	625	200	-	-	-
[*] 4467 (Field Trips & Events)	580	600	483	1,000	1,000
[*] 4468 (Instructors & Sports Officials)	104,624	138,615	226,508	242,143	252,000
Total Expenses	278,338	337,654	501,139	629,176	668,807
Total Net Operating Results	173,643	239,215	242,816	226,399	242,993

5 Year Historicals

LARPD, 027 (Field and Gym Rentals), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
Revenue					
[-] Revenue from Operations	508,098	569,428	631,683	617,741	620,875
[*] 5481 (Picnic Area Rental & Fees)	15,435	17,045	43,450	38,121	41,000
[*] 5625 (Field Rentals)	117,312	131,585	151,003	131,104	130,000
[*] 5629 (Equipment Rentals & Misc.)	8,465	9,943	10,126	8,566	8,350
[*] 5631 (Synthetic Field Rentals)	231,970	230,520	227,673	278,802	278,000
[*] 5634 (Storage Shed Rental)	12,609	13,750	13,200	13,425	12,800
[*] 5635 (Field Lighting)	52,413	52,390	53,067	52,145	51,100
[*] 5643 (RLCC Gym Rental - Sports)	69,894	109,771	114,724	75,084	76,800
[*] 5645 (PARTY REVENUE)	-	4,425	18,441	20,494	22,825
Total Revenue	508,098	569,428	631,683	617,741	620,875
Expenses					
[-] Salary & Benefits Expense	205,998	299,749	421,974	385,376	414,626
[*] 4120 (Full Time Salaries)	125,513	159,890	211,136	178,082	188,328
[*] 4121 (Part Time Benefited Wages)	-	19,604	36,856	40,725	46,685
[*] 4122 (Casual Wages)	30,919	40,589	50,187	54,938	55,367
[*] 4126 (Retirement)	3,791	5,027	6,551	8,325	13,167
[*] 4128 (Employee Group Insurance)	31,163	53,951	87,559	80,199	86,827
[*] 4130 (Workers Compensation)	2,666	4,204	7,521	2,715	2,038
[*] 4200 (Medicare/FICA)	11,947	16,485	22,163	20,393	22,214
[-] Services & Supplies Expense	21,324	35,426	35,895	52,246	41,150
[*] 4403 (Agricultural)	4,066	5,134	4,871	2,008	5,000
[*] 4417 (Uniforms)	433	-	83	-	700
[*] 4432 (Household Supplies)	40	255	138	-	100
[*] 4440 (Food)	-	161	116	-	500
[*] 4442 (Office Supplies)	-	151	150	-	250
[*] 4444 (Medical Expense)	-	475	301	113	300
[*] 4446 (Tools & Instruments)	726	573	56	260	500
[*] 4450 (Maint. - Structures/Grounds)	542	3,572	911	476	1,000
[*] 4451 (Maintenance of Equipment)	1,649	2,863	6,243	25,238	15,000
[*] 4459 (Memberships)	100	-	-	-	-
[*] 4461 (Training & Conferences)	64	-	50	100	-
[*] 4464 (Program Services/Supplies)	30	709	1,461	535	1,200
[*] 4465 (Professional Services)	1,910	3,077	275	-	-
[*] 4466 (Licensing)	-	-	834	-	-
[*] 4470 (Insurance)	543	4,220	8,049	7,982	8,000
[*] 4476 (Rent & Lease - Equipment)	11,220	14,236	12,358	15,534	8,600
Total Expenses	227,322	335,175	457,869	437,622	455,776
Total Net Operating Results	280,776	234,253	173,814	180,118	165,099

5 Year Historicals

LARPD, 031 (Recreation Administration), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget

Expenses

[-] Salary & Benefits Expense	507,812	286,909	309,089	335,214	354,160
[*] 4120 (Full Time Salaries)	371,176	228,339	246,100	267,157	282,288
[*] 4126 (Retirement)	74,234	30,015	32,333	34,142	36,062
[*] 4128 (Employee Group Insurance)	55,660	24,633	26,429	29,421	31,180
[*] 4130 (Workers Compensation)	1,391	637	684	641	536
[*] 4200 (Medicare/FICA)	5,352	3,285	3,543	3,853	4,093
[-] Services & Supplies Expense	1,531	2,749	1,586	2,247	2,400
[*] 4417 (Uniforms)	503	-	-	-	-
[*] 4440 (Food)	-	-	40	-	-
[*] 4442 (Office Supplies)	25	-	-	555	500
[*] 4459 (Memberships)	546	411	448	447	500
[*] 4461 (Training & Conferences)	457	-	1,099	1,054	1,200
[*] 4464 (Program Services/Supplies)	-	1,571	-	-	-
[*] 4466 (Licensing)	-	767	-	-	-
[*] 4476 (Rent & Lease - Equipment)	-	-	-	192	200
Total Expenses	509,343	289,658	310,675	337,461	356,560
Total Net Operating Results	(509,343)	(289,658)	(310,675)	(337,461)	(356,560)

5 Year Historicals

LARPD, Community Outreach, All Locations
 Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
Revenue					
[-] Revenue from Operations	-	-	4,661	2,915	5,000
[*] 5513 (Community Events)	-	-	4,661	2,915	5,000
Total Revenue	-	-	4,661	2,915	5,000
Expenses					
[-] Salary & Benefits Expense	656,682	704,338	808,899	724,465	766,197
[*] 4120 (Full Time Salaries)	375,296	421,440	491,093	455,785	472,359
[*] 4121 (Part Time Benefited Wages)	99,900	111,223	104,397	49,186	49,816
[*] 4122 (Casual Wages)	-	-	20,233	27,773	31,160
[*] 4126 (Retirement)	90,259	73,751	78,599	58,329	61,358
[*] 4128 (Employee Group Insurance)	76,103	81,447	94,886	114,196	131,537
[*] 4130 (Workers Compensation)	2,293	2,134	1,993	1,288	1,051
[*] 4200 (Medicare/FICA)	12,830	14,342	17,697	17,907	18,916
[-] Services & Supplies Expense	20,039	37,364	44,581	59,156	68,099
[*] 4417 (Uniforms)	733	1,369	74	2,025	2,700
[*] 4440 (Food)	-	3,386	3,638	4,742	1,550
[*] 4442 (Office Supplies)	-	325	21	36	300
[*] 4447 (Non-Capital Equipment)	2,035	6,165	(3,960)	-	-
[*] 4459 (Memberships)	1,293	5,264	7,900	4,127	9,504
[*] 4460 (Transportation & Travel)	-	-	113	2,077	-
[*] 4461 (Training & Conferences)	-	305	449	1,830	-
[*] 4462 (Publications & Legal Notices)	1,211	875	2,425	7,669	7,845
[*] 4464 (Program Services/Supplies)	2,375	3,690	18,703	14,969	18,700
[*] 4465 (Professional Services)	12,392	15,983	15,217	21,680	27,500
Total Expenses	676,721	741,702	853,480	783,622	834,296
Total Net Operating Results	(676,721)	(741,702)	(848,819)	(780,706)	(829,296)

5 Year Historicals

LARPD, 042 (Building Operations), All Locations

Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget

Expenses

[-] Salary & Benefits Expense	440,967	466,574	447,467	471,097	547,907
[*] 4120 (Full Time Salaries)	235,837	204,979	207,890	183,408	204,050
[*] 4121 (Part Time Benefited Wages)	2,283	46,157	36,181	69,101	89,357
[*] 4122 (Casual Wages)	75,018	78,858	71,413	86,279	91,925
[*] 4126 (Retirement)	13,142	12,206	11,649	11,109	15,817
[*] 4128 (Employee Group Insurance)	58,767	63,886	65,226	64,149	83,602
[*] 4130 (Workers Compensation)	32,319	35,759	31,477	31,576	33,678
[*] 4200 (Medicare/FICA)	23,600	24,729	23,631	25,474	29,478
[-] Services & Supplies Expense	78,475	142,779	228,310	17,707	6,075
[*] 4417 (Uniforms)	1,618	1,273	1,281	369	2,000
[*] 4432 (Household Supplies)	29,015	31,875	24,497	778	1,000
[*] 4440 (Food)	-	-	20	-	-
[*] 4442 (Office Supplies)	406	95	246	257	400
[*] 4446 (Tools & Instruments)	-	-	82	-	-
[*] 4447 (Non-Capital Equipment)	35	6,603	25	11,819	-
[*] 4454 (Communications)	550	50	-	-	-
[*] 4459 (Memberships)	200	220	475	475	475
[*] 4461 (Training & Conferences)	32	-	-	825	-
[*] 4465 (Professional Services)	46,619	102,662	201,685	3,184	2,200
Total Expenses	519,442	609,353	675,778	488,804	553,982
Total Net Operating Results	(519,442)	(609,353)	(675,778)	(488,804)	(553,982)

5 Year Historicals

LARPD, 054 (Aquatics), All Locations
 Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget
Revenue					
[-] Revenue from Operations	427,784	483,416	600,823	747,906	620,900
[*] 5121 (MN Aquatics Lessons & Classes)	44,141	92,088	129,741	183,935	139,200
[*] 5125 (MN Aquatics Admissions/Passes)	1,655	4,663	6,291	5,702	5,500
[*] 5129 (MN Pool Rentals/Parties)	8,532	9,990	-	4,387	200
[*] 5580 (RLCC Lessons & Classes)	79,421	8,820	53,960	130,455	58,000
[*] 5581 (RLCC Admissions & Passes)	160,315	217,589	228,251	225,702	234,000
[*] 5582 (RLCC Pool Rentals & Parties)	134,660	25,542	7,702	12,064	10,500
[*] 5587 (Aquatic Team Rentals)	(939)	124,724	174,877	185,660	173,500
Total Revenue	427,784	483,416	600,823	747,906	620,900
Expenses					
[-] Salary & Benefits Expense	417,351	777,794	890,395	1,079,540	1,021,393
[*] 4120 (Full Time Salaries)	5,890	168,272	186,739	204,038	211,047
[*] 4121 (Part Time Benefited Wages)	52,191	113,428	114,141	112,790	113,878
[*] 4122 (Casual Wages)	288,199	337,503	415,310	554,518	506,391
[*] 4126 (Retirement)	2,221	16,177	17,366	19,263	21,093
[*] 4128 (Employee Group Insurance)	11,431	63,745	64,155	67,998	73,198
[*] 4130 (Workers Compensation)	30,929	37,551	44,566	62,125	47,931
[*] 4200 (Medicare/FICA)	26,490	41,118	48,118	58,809	47,855
[-] Services & Supplies Expense	81,731	113,984	136,739	58,980	32,700
[*] 4417 (Uniforms)	5,097	8,754	6,586	9,294	5,700
[*] 4432 (Household Supplies)	-	225	38	698	400
[*] 4440 (Food)	444	1,162	450	1,674	700
[*] 4442 (Office Supplies)	390	692	1,265	714	200
[*] 4444 (Medical Expense)	2,960	1,883	3,319	7,265	5,000
[*] 4446 (Tools & Instruments)	3,720	116	740	632	500
[*] 4447 (Non-Capital Equipment)	1,944	4,842	6,426	606	-
[*] 4450 (Maint. - Structures/Grounds)	56,267	75,927	91,227	-	-
[*] 4451 (Maintenance of Equipment)	1,133	4,228	-	1,435	-
[*] 4454 (Communications)	152	-	-	-	-
[*] 4459 (Memberships)	627	2,127	3,495	2,862	1,600
[*] 4460 (Transportation & Travel)	-	1,015	355	-	-
[*] 4461 (Training & Conferences)	3,403	9,850	14,807	9,367	2,000
[*] 4464 (Program Services/Supplies)	2,852	2,490	5,892	10,046	5,600
[*] 4465 (Professional Services)	1,830	-	1,389	-	-
[*] 4466 (Licensing)	1,300	673	749	12,234	11,000
[*] 4476 (Rent & Lease - Equipment)	(389)	-	-	-	-
[*] 4477 (Rent & Lease - Structures)	-	-	-	2,153	-
Total Expenses	499,082	891,778	1,027,134	1,138,520	1,054,093
Total Net Operating Results	(71,298)	(408,362)	(426,311)	(390,614)	(433,193)

5 Year Historicals

LARPD, 057 (Concessions), All Locations
 Last Closed Month: March

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actuals	Actuals	Actuals	Actuals+Budget	Budget

Revenue

[-] Revenue from Operations	12,255	30,520	37,806	36,982	37,500
[*] 5784 (Cafe)	3,359	14,960	19,464	18,928	19,500
[*] 5786 (Vending Machines)	8,896	15,560	18,342	18,054	18,000
Total Revenue	12,255	30,520	37,806	36,982	37,500

Expenses

[-] Salary & Benefits Expense	2,213	12,692	9,971	9,457	10,009
[*] 4122 (Casual Wages)	2,030	11,663	9,198	8,705	9,229
[*] 4130 (Workers Compensation)	28	137	70	87	74
[*] 4200 (Medicare/FICA)	155	892	704	666	706
[-] Services & Supplies Expense	18,651	15,360	18,381	19,032	20,250
[*] 4417 (Uniforms)	-	-	-	200	200
[*] 4432 (Household Supplies)	90	-	-	-	-
[*] 4440 (Food)	8,870	14,510	17,427	17,753	18,850
[*] 4447 (Non-Capital Equipment)	9,228	19	-	-	-
[*] 4451 (Maintenance of Equipment)	225	-	-	-	-
[*] 4704 (Finance Charges and Interest)	239	830	954	1,079	1,200
Total Expenses	20,865	28,052	28,352	28,489	30,259

Total Net Operating Results

(8,610)	2,468	9,453	8,493	7,241
----------------	--------------	--------------	--------------	--------------

LIVERMORE AREA RECREATION & PARK DISTRICT: Expense Account Descriptions

(Note that the examples listed below are for illustrative purposes and are not meant to be comprehensive)

4403	<i>Items used for Agricultural purposes</i>	
Agricultural Supplies	Fertilizers	Sand
	Herbicides	Seed
	Nursery Stock	Soil Amendments
	Pest Abatement Supplies	
4417	<i>Uniforms & Safety Equipment/Products</i>	
Uniforms/Safety Products	Aprons	Hand Sanitizer
	Boots	Helmets
	Clothing Allowance	Masks
	Eye & Ear Protection	Name Tags
	Gloves	Safety Belts
		Uniforms
4432	<i>Consumable facility household supplies</i>	
Household Supplies	Unit Coding: Standard Supplies (RLCC is Unit 42, ESS is Unit 09); Non-standard are Unit-specific)	
	Janitorial Supplies	Laundry Services
	Kitchen Supplies	Restroom Supplies
4440	<i>Food & refreshments for programs, events, and meetings</i>	
Food	Unit Coding: UNIT-Specific	
	For district events, café supplies, program-specific needs (eg ESS, aquatics tournaments)	
	For volunteer, employee, and board meetings/activities	
	Facility Break Room water, coffee, tea, etc.	
4442	<i>Consumable Office supplies & services</i>	
Office Supplies	Unit Coding: Standard stocked supplies (RLCC is Unit 20); non-standard items are Unit-specific	
	Books, manuals, videos	Paper, pencils, pens, etc.
	Business Cards	Postage
	Computer/printer consumable supplies (such as cartridges)	
4444	<i>Medical Supplies & Services</i>	
Medical	First Aid Supplies	Vaccinations
	Medical exams and testing	
4446	<i>Tools, Instruments & Equipment (excluding IT) with a UNIT Cost under \$5,000</i>	
Tools & Instruments	Unit Coding: Unit-specific	
	Flashlights	Padlocks & keys
	Hoses, Nozzles	Tools (Fire, landscaping, hand, power)
	Ladders	Wheelbarrows

4447 Non Capital Equipment	<i>Furniture, Fixtures & Equipment with a UNIT Cost under \$5,000 (excluding Tools & Instruments #4446)</i>	
	Furniture, decorative fixtures	Program Equipment
	Office equipment, appliances & fixtures	Signage (Facility & Park)
	IT Hardware & Software (Unit 18)	Linens
4450 Maintenance - Structures & Grounds	Unit Coding: 05, 07	
	ADA accessibility improvements	Painting supplies & services
	Electrical supplies & service	Playground surface material
	Fencing & Gates	Pool Chemicals & Test Kits
	Grading	Rock AB, asphalt, concrete
	Irrigation supplies	
4451 Maintenance - Equipment	<i>Expenditures for keeping equipment, tools, furniture and fixtures in efficient operating condition</i>	
	Auto/Vehicle Supplies & Maintenance	Software and hardware maintenance & support agreements, including SaaS licenses
	Maintenance service contracts	
4452 Utilities - Water/Sewer	<i>Water & Sewer expenditures</i>	
4453 Utilities - Gas/Electric/Other	<i>Electricity, natural gas, butane & fuel oil</i>	
4454 Communications	<i>Telephone systems & service, fax, phone lines, Internet Connections</i>	
4459 Memberships & Subscriptions	<i>Membership Fees & subscriptions (does not include SaaS licenses)</i>	
4460 Travel	<i>Travel for LARPD personnel & Board Members (including travel to & from conferences/offsite training, etc.)</i>	
	Air Fare	Mileage
	Fuel	Reimbursement for meals
	Lodging	Tolls & parking fees
4461 Training & Conferences	<i>Education/Training for LARPD personnel & Board Members</i>	
	Conference registration fees	Training, seminars & workshops
4462 Publications & Legal Notices	<i>Publication of legally required notices, reports & CEQA documents</i>	
	Election expenses	Proposals & Bids
	Employment ads/publicity	
4463 Legal	<i>Legal counsel (general, HR, other)</i>	

4464 Program Services/Supplies	<i>Unit/Program specific services and supplies (typically consumables)</i> Excludes Household (4432) and Office (4442) supplies and Food (4440) Toys, games, puzzles, sports equipment, photography products & services, playground and classroom supplies, water exercise and play items, teaching aids and aquatics tournament fees; Volunteer programs/recognition; Election Fees (Admin)	
4465 Professional Services	<i>Professional & Contracted services</i> Advertising, publicity, and promotion First Aid Training for classes/programs Alarm Monitoring Insurance Brokerage Services Architectural Design IT Support & Services Audit, Security, Consultants Laundry Services Cleaning and Disinfecting Services Printing Services Entertainment Services Trash Removal Exterminating Services	
4466 Licensing	<i>Licensing/permit-related: required for business operations</i> Commercial Driver's License Fees Fingerprinting Daycare/Teacher permits Pesticide Permits	
4467 Field Trips/Events	<i>Field trips & events</i> Admissions Meals for field trip participants (LARPDP staff and public) Meals for LARPDP staff attending special events and activities Transportation-related expenses for field trips/events (mileage reimbursement, tolls, vehicle rentals, airfare, train, and bus tickets)	
4468 Instructors & Sports Officials	<i>Instructor payments and sports officials' fees</i>	
4470 Insurance	<i>Insurance premiums</i> Auto General Liability Event Worker's Comp	
4476 Rents & Leases - Equipment	<i>Rental & lease fees for use of equipment, tools, furniture & fixtures</i>	
4477 Rents & Leases - Structures & Grounds	<i>Rental & lease fees for the use of structures & grounds</i>	
4704 Finance Charges & Fees	<i>Finance Charges & Credit Card Fees</i> ACTIVE fees Finance charges Credit card Merchant Fees Late Fees	
4950-45 Capital Equipment	<i>Purchase of equipment with expected useful life of greater than 1 year and a UNIT Cost over \$5,000</i>	