

LIVERMORE AREA RECREATION AND PARK DISTRICT

FINANCE COMMITTEE MINUTES

Wednesday, August 23, 2023
2:30 PM

Committee Members Present: Chair Pierpont, Director Boswell

LARPD Staff Present: Mat Fuzie, Jeffrey Schneider, Fred Haldeman, Pamela Healy, Julie Dreher, Linda VanBuskirk, Jill Kirk, Kendahl Hettick (via Zoom)

Others Present: There were no members of the public present.

1. **Call to Order:** Chair Pierpont called the meeting to order at 2:33 p.m.
2. **Public Comment:** There were no members of the public present. There was no public comment. Chair Pierpont closed the public comment period.
3. **Approval of the Minutes of the Finance Committee Meeting held on June 20, 2023:**
Action: Director Boswell moved to approve the minutes; Chair Pierpont seconded the motion. The minutes were approved unanimously as submitted.
4. **Objectives and Major Deliverables for FY23-24:** Business Services Manager (BSM) Jeffrey Schneider shared a handout (attached) and discussed the Finance Work Plan for FY23-24.

Committee Questions/Comments:

- Regarding item 5: "Provide financial analysis in support of vendor Verde's assessment of synthetic vs. natural turf fields", does that include school district fields that we would operate? *Yes, this analysis will be relevant for any field we operate. New technology is making synthetic turf less expensive.*
- There is a negative attitude towards synthetic fields in Europe; here, the general preference is towards synthetic. Is our analysis US-centric? What are the parameters? *Verde will consider our usage patterns and capacity (available hours), one-time and on-going costs, etc.*
- This is a ton of work for a small number of people. Which of the items listed are priority items, which ones can be deferred? *Items that are shown in bold are the priorities ("major deliverables"), and the notion that the list is a good inventory of opportunities we can and should pursue was mentioned as valuable. The BSM acknowledged the need to consider the plan as perhaps overly optimistic.*
- The Finance team was acknowledged for listing both priority and aspirational items on their work plan.

Action: This was a discussion only; no Committee action was taken.

5. **Preliminary View of FY22-23 (Unaudited):** Finance Officer (FO) Julie Dreher reviewed the budget documents (attached) with the Committee and took questions. She commented that our final FY22-23 trial balance was sent to our auditors last week which had practical implications for both FY22-23 and July 2023 results: An example being the County’s delayed reporting of a \$54k property tax revenue item that arrived in late August, after our trial balance was closed. As this item was not predictable, it was not accrued in June and thus spilled into July actuals, contributing to the favorable variance versus budget in July.

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results for FY22-23

	FY20-21	FY21-22	FY22-23		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$13,242,722	\$15,079,380	\$15,053,652	\$14,835,112	\$218,541	1%
From Operations	4,214,529	6,645,867	7,918,709	7,718,351	200,359	3%
Total Revenue	\$17,457,252	\$21,725,247	\$22,972,362	\$22,553,462	\$418,899	2%
Salary and Benefits	\$11,848,622	\$11,859,789	\$12,834,474	\$13,026,450	191,976	1%
Services and Supplies	\$5,300,010	\$7,047,121	\$8,225,880	\$8,251,530	25,650	0%
Operating Capital	\$8,795	\$20,328	\$402,706	\$84,634	(318,072)	(376%)
Sub-total, Expenses	\$17,157,426	\$18,927,238	\$21,463,061	\$21,362,614	(\$100,446)	(0%)
Net Operating Results	\$299,825	\$2,798,009	\$1,509,301	\$1,190,848	\$318,453	27%

Committee Questions/Comments:

- Regarding Sycamore Grove, spending for the restroom is not yet complete and is currently \$80k under budget; is that a timing issue? *Yes, the remainder will be spent in FY23-24.*
- Do we show investment interest income in this report? *Yes, that is shown on page 4, “Revenue View: Actual Results for FY 22-23. We earned \$254k in FY22-23. Earnings are tracked by reserve funds, some of which are restricted (for example, the Buckley Trust for Ravenswood), some Committed (Debt Service, Budget Contingency, etc..) and our funds are invested in separate accounts and thus tracked/reported accordingly.*
- On page 11 of the report, “Expenses by Type View by Unit, Services and Supplies”, for Legal, there is a variance of \$53,014. Is this rolling forward? *Yes*
- What is the FY23/24 budget for Professional and Legal Services? *Professional Services will total \$947k and include IT, janitorial, landscaping, etc.), while Legal Services, which are tracked separately, are estimated at \$136k and will likely need to be revisited as we gain clarity on projects such as the MSR.*

Action: This was for information only; no Committee action was taken.

6. **July Financials:** Financial Analyst (FA) Kendahl Hettick reviewed the July financials information with the Committee and took questions. At a high level, July results are very favorable versus budget, but we cannot expect such results to continue. Two items that contributed materially to the favorability in July are one-offs and are artificially inflating the July favorable result: the aforementioned \$54k of property tax adjustments, and \$45k in health benefit favorability (a result of a year-end accrual for these expenses that reversed in July, but which had not been anticipated in the Budget).

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
 Summary View: ACTUAL Results Year-to-Date July, 2023

	FY21-22	FY22-23	FY23-24		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$2,041	\$0	\$54,523	\$0	\$54,523	-
From Operations	609,412	775,519	896,929	790,430	106,499	13%
Total Revenue	\$611,453	\$775,519	\$951,452	\$790,430	\$161,022	20%
Salary and Benefits	\$845,155	\$844,518	\$908,335	\$923,306	14,970	2%
Services and Supplies	\$591,120	\$721,455	\$839,214	\$899,097	59,883	7%
Operating Capital	\$0	\$10,559	\$0	\$0	0	-
Sub-total, Expenses	\$1,436,275	\$1,576,531	\$1,747,549	\$1,822,402	\$74,853	4%
Net Operating Results	(\$824,822)	(\$801,012)	(\$796,097)	(\$1,031,972)	\$235,875	23%

Committee Questions/Comments:

- Are we comfortable with our budget modeling for our programs, moving forward?
Yes, it is flexible as to need.
- Community Services Manager (CSM) Jill Kirk commented, we are trying to move away from contract classes and use our own staff; that way we have more control over our programs. We pivoted a lot this summer because we were able to.
- Will the long-range financial plan include capital spend, deferred maintenance?
Yes, we are working towards that. The Nexus study will help flesh this out. Parks and Facilities Manager Fred Haldeman noted, in looking to the next 10 years, he has been evaluating all of our facilities, looking at the condition of all aspects of each facility where maintenance is needed (i.e., asphalt, grounds, buildings, equipment etc.). Needs are being prioritized; he plans to apply industry standards to costs and project out. He is about halfway done.

Action: This was for information only; no Committee action was taken.

7. Directors’/General Manager’s Reports and Announcements:

- None

8. Adjournment: The meeting was adjourned by Chair Pierpont at 4:08 p.m.

/ph

LARPD Finance: Work Plan for FY23-24 (“major deliverables” in bold)
8/23/23

Team: Dreher*, Hettick, Schneider, Resong

(* Includes customer service and the operational finance team – acctg, a/p, a/r)

1. Item: Publish FY23-24 Budget Books
 - a. Timing: July, 2023
2. Item: Review Parcel Tax Data for Compliance with LARPD Guidance and resolve any issues with Consultant
 - a. Timing: August, 2023
3. Item: Eliminate legacy “reserve” accounts in coordination with audit partner.
 - a. Timing: August, 2023
4. Item: Migrate Café/vending machine responsibilities from M Newbould to Customer Service
 - a. Timing: September, 2023
5. Item: Provide financial analysis in support of vendor Verde’s assessment of synthetic vs natural turf fields.
 - a. Timing: October, 2023
6. **Item: Update the District’s Chart of Accounts**
 - a. Update Account structure – target: account, unit, location, fund, project
 - b. Revisit account lists – operating, balance sheet (eg, carve out different retirement accounts, etc..)
 - c. Translate actuals to new structure
 - d. Timing: October, 2023
7. Item: Enhance Finance’s Intranet offerings to assist staff w finance-focused processes)
 - a. Timing: November, 2023 & on-going
8. **Item: Contribute to the Nexus Study underway w the City of Livermore (priority)**
 - a. Timing: September through December, 2023
9. **Item: LAFCO initiative – MSR role (priority)**
 - a. Contribute Finance-focused information and support creation of overall MSR
 - b. Timing: _____
10. **Item: Establish a Popular Annual Financial Report (PAFR)**
 - a. Timing: December, 2023 (in conjunction with audit)

11. Complete FY22-23 Audit

- a. Timing: December, 2023
- 12. Item: Finance Policies**
 - a. Review, recommend, develop changes to existing Finance Policies
 - i. Including Unclaimed Property, Asset Disposal, Procurement
 - b. Timing: December, 2023 & on-going
- 13. Item: Enhance financial reporting enabled by COA update
 - a. Eg, Jet Reports-based reporting by location, by Fund
 - b. Timing: December, 2023
- 14. **Item: Implement a Long Range Financial Model.** Should include operating and capital plans, CIP projects by funding source (AB1600, General Fund, Reserves), a cash flow projection, and reserve additions/use.
 - a. Timing: January, 2024
- 15. **Item: FY23-24 Mid-Year Budget Process,** which includes a first pass at the FY24-25 Operating and CIP Budgets.
 - a. Timing: February/March 2024
- 16. Item: Automate Accounts Payable processes (at a minimum, Cal Cards)
 - a. Timing: March, 2024
- 17. **Item: Implement Fixed Assets module** in Microsoft GP accounting environment
 - a. Timing: March, 2024
- 18. **Item: Implement Purchasing module** in Microsoft GP accounting environment.
 - a. Timing: June, 2024
 - b. Requires updated Purchasing policy and procedures documentation
- 19. Item: Meet deadlines related to ACERA's Pension Gold initiative (upgrade to ACERA's member/employer engagement, data flow and management).
 - a. Timing: On-going – project completion target date is end of calendar year 2024
- 20. Item: Final FY24-25 Budget Process**
 - a. Timing: Complete by June 30, 2024
- 21. Item: Implement a new budget tool**
 - a. Timing: September, 2024
- Item: Implement a forecast process** that allows for monthly updates as needed.
 - b. Timing: September, 2024

Agreements:

1. Item: Completion of the Master Property Agreement (MPA) with the City of Livermore
 - a. Timing: August, 2023
 - b. Need to complete property Matrix and make available to the City
 - i. Timing: September 2023
2. Item: Complete Sunken Gardens Lease Agreement
 - a. Timing: November, 2023 (in progress)
3. **Item: Establish MPA with LVJUSD** for property management/use
 - a. Timing: December, 2023 (in progress)
4. Item: Complete cell tower lease agreements
 - a. Robertson Park (new: Cingular, renewal: T-Mobile)
 - b. Max Baer (new: Dish)
 - c. Timing: December, 2023
5. Item: Implement an Executive Summary document for all agreements
 - a. Timing: December, 2023

FY22-23 Financial Results

Finance Committee
August 23, 2023



SUMMARY

The District's net operating result at the end of FY22-23 was just over \$1.5 million. This result includes a reliable estimate of \$721k reflected for June's tax revenues that have yet to be confirmed by the County. The District's actual results are as follows: Total Revenues: \$23.0 million (\$419k, or 2%, better than budget); Tax Revenues: \$15.1 million (\$219k, or 1%, better than budget and 8.6% above last year); Revenue from Operations: \$7.9 million (\$200k, or 3%, better than budget and 19% above the prior year); Salary and Benefits expense: \$12.8 million (\$192k, or 1% below budget), and Services and Supplies: \$8.2 million (\$26k, or less than 1% below budget). Operating Capital: \$403k, which exceeded budget by \$318k, as spend for unanticipated but necessary items such as mowers, chippers, pool covers, etc., was approved based on need and awareness of where the District's financials stood versus budget. The District's Net Operating Contribution of \$1.5 million is \$318k, or 27%, better than budget for the year.

CIP projects funded by the General Fund totaled \$1.9 million of which \$1.6 million was for the two synthetic turf fields that were replaced at Robertson Park. Actual spend is \$216k below budget, as \$100k was not spent on ESS buildings and, while \$92k was budgeted in CIP for the Aquatics scoreboard replacement, nothing was booked to CIP (this will be treated as Operating Capital). CIP projects funded by AB1600 fees amounted to \$154k, which is \$257k below budget. Spending for the Sycamore Grove restroom is not yet complete at \$125k (\$80k less than budget); \$60k for shade structures was not spent; \$45k for fixtures related to the Patterson Ranch trail was not spent, nor was \$90k for the Mocho community garden.

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Summary View: ACTUAL Results for FY22-23

	FY20-21	FY21-22	FY22-23		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$13,242,722	\$15,079,380	\$15,053,652	\$14,835,112	\$218,541	1%
From Operations	4,214,529	6,645,867	7,918,709	7,718,351	200,359	3%
Total Revenue	\$17,457,252	\$21,725,247	\$22,972,362	\$22,553,462	\$418,899	2%
Salary and Benefits						
Salary and Benefits	\$11,848,622	\$11,859,789	\$12,834,474	\$13,026,450	191,976	1%
Services and Supplies	\$5,300,010	\$7,047,121	\$8,225,880	\$8,251,530	25,650	0%
Operating Capital	\$8,795	\$20,328	\$402,706	\$84,634	(318,072)	(376%)
Sub-total, Expenses	\$17,157,426	\$18,927,238	\$21,463,061	\$21,362,614	(\$100,446)	(0%)
Net Operating Results	\$299,825	\$2,798,009	\$1,509,301	\$1,190,848	\$318,453	27%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Revenue View: ACTUAL Results for FY22-23

	FY20-21		FY21-22		FY22-23		Variance		
	Actual		Actual		Actual	Budget	\$	%	
Tax Revenue									
Property Taxes	\$11,177,134		\$11,749,041		\$12,844,498	\$12,696,452	\$148,046	1%	
Parcel Taxes	\$1,616,370		\$1,628,047		\$1,675,336	\$1,668,777	6,559	0%	
Other Taxes	\$449,218		\$1,702,292		\$533,819	\$469,883	63,936	14%	
Total Tax Revenues	\$13,242,722		\$15,079,380		\$15,053,652	\$14,835,112	\$218,541	1%	
<i>% of total</i>	76%		69%		66%	66%			
Earned Income									
Interest Income	\$42,659		\$45,532		\$254,644	\$256,826	(2,183)	(1%)	
Other Business Services	\$4,265		\$6,736		\$15,656	\$7,199	8,457	117%	
Customer Services	\$9,243		\$14,705		\$19,278	\$14,195	5,083	36%	
Concessions	\$0		\$12,255		\$30,520	\$34,382	(3,862)	(11%)	
Business Services	\$56,167		\$79,228		\$320,098	\$312,602	\$7,496	2%	
<i>% of total</i>	0%		0%		1%	1%			
Extended Student Svcs (ESS)	\$2,370,782		\$3,140,191		\$3,305,495	\$3,179,627	125,868	4%	
Preschool	\$41,998		\$153,030		\$327,577	\$301,725	25,852	9%	
ASES Program	\$0		\$134,035		\$488,071	\$545,900	(57,829)	(11%)	
Middle School Program	(\$295)		\$28,238		\$0	\$0	0	-	
Youth Services	\$2,412,485		\$3,455,495		\$4,121,143	\$4,027,252	93,891	2%	
Camp Shelly	\$4,399		\$76,126		\$73,467	\$85,455	(\$11,988)	(14%)	
Open Space	\$527,482		\$596,659		\$614,666	\$570,248	44,417	8%	
Open Space	\$531,881		\$672,785		\$688,133	\$655,703	32,429	5%	

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

Revenue View: ACTUAL Results for FY22-23

	FY20-21		FY21-22		FY22-23		Variance	
	Actual		Actual		Actual	Budget	\$	%
Recreation Classes	\$39,523		\$167,564		\$268,224	\$260,382	7,841	3%
Senior Svcs and Volunteers	\$65,502		\$113,619		\$210,129	\$185,810	24,319	13%
Facility Use & Rentals	\$44,938		\$349,056		\$339,786	\$365,968	(26,182)	(7%)
Facilities/Seniors	\$149,963		\$630,239		\$818,138	\$812,160	\$5,978	1%
Aquatics	\$281,812		\$427,784		\$483,416	\$481,779	1,637	0%
Adult Sports and Fitness	\$1,157		\$60,570		\$78,008	\$70,949	7,059	10%
Youth Sports and Fitness	\$162,163		\$451,982		\$576,869	\$562,043	14,826	3%
Field and Gym Rentals	\$265,577		\$508,098		\$569,428	\$555,136	14,292	3%
Recreation	\$428,898		\$1,020,650		\$1,224,305	\$1,188,128	36,178	3%
Community Services Total	\$3,805,039		\$6,206,953		\$7,335,134	\$7,165,021	\$170,113	2%
<i>% of total</i>	22%		29%		32%	32%		
Facility Maintenance	\$0		\$0		\$63,699	\$63,699	\$0	0%
Park Operations	\$353,323		\$359,687		\$199,779	\$177,029	\$22,750	13%
Parks and Facilities Maintenance	\$353,323		\$359,687		\$263,477	\$240,728	\$22,750	9%
<i>% of total</i>	2%		2%		1%	1%		
Total Earned Income	\$4,214,529		\$6,645,867		\$7,918,709	\$7,718,351	\$200,359	3%
<i>% of total</i>	24%		31%		34%	34%		
TOTAL General Fund Revenue	\$17,457,252		\$21,725,247		\$22,972,362	\$22,553,462	\$418,899	2%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Salaries and Benefits View by Unit: ACTUAL Results for FY22-23

	FY20-21		FY21-22		FY22-23		Variance Favorable/(Unfav)	
	Actual		Actual		Actual	Budget	\$	%
Administration	\$2,209,588		\$1,690,824		\$1,857,344	\$1,862,873	\$5,529	0%
Marketing and Public Info	\$71,492		\$0		\$0	\$0	0	-
Technology and Communications	\$25,315		\$0		\$0	\$0	0	-
Customer and Business Services	\$149,831		\$160,948		\$246,526	\$238,134	(8,392)	(4%)
Concessions	\$0		\$2,213		\$12,692	\$16,544	3,852	23%
Administration	\$2,456,225		\$1,853,985		\$2,116,562	\$2,117,551	\$990	0%
<i>% of total</i>	<i>21%</i>		<i>16%</i>		<i>17%</i>	<i>17%</i>		
Extended Student Svcs (ESS)	\$3,230,401		\$3,192,780		\$2,727,210	\$2,727,520	310	0%
Preschool	\$50,598		\$133,468		\$224,133	\$238,607	14,474	6%
ASES Program	\$3,676		\$132,274		\$484,939	\$537,798	52,859	10%
Middle School Program	\$49,587		\$0		\$0	\$0	0	-
Youth Services	\$3,334,262		\$3,458,522		\$3,436,282	\$3,503,925	67,643	2%
<i>% of total</i>	<i>29%</i>		<i>30%</i>		<i>28%</i>	<i>28%</i>		
Camp Shelly	\$4,482		\$20,597		\$3,320	\$14,633	\$11,313	77%
Open Space	\$904,156		\$989,421		\$1,085,079	\$1,092,872	7,793	1%
Open Space	\$908,638		\$1,010,018		\$1,088,398	\$1,107,504	19,106	2%
<i>% of total</i>	<i>8%</i>		<i>9%</i>		<i>9%</i>	<i>9%</i>		

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Salaries and Benefits View by Unit: ACTUAL Results for FY22-23

	FY20-21		FY21-22		FY22-23		Variance Favorable/(Unfav)	
	Actual	% of total	Actual	% of total	Actual	Budget	\$	%
Recreation Classes	\$0		\$0		\$3,208	\$0	(3,208)	-
Senior Svcs and Volunteers	\$116,943		\$139,811		\$168,265	\$169,824	1,559	1%
Facility Use & Rentals	\$42,256		\$105,816		\$182,279	\$203,501	21,222	10%
Facilities/Seniors	\$159,198	1%	\$245,628	2%	\$353,752	\$373,324	19,573	5%
<i>% of total</i>					<i>3%</i>	<i>3%</i>		<i>3%</i>
Building Operations	\$352,945		\$440,967		\$466,574	\$465,807	(767)	(0%)
Facilities/Seniors and Building Ops	\$512,144	4%	\$686,595	6%	\$820,326	\$839,131	18,805	2%
<i>% of total</i>					<i>6%</i>	<i>6%</i>		<i>6%</i>
Aquatics	\$194,368	2%	\$417,351	4%	\$777,794	\$803,214	25,420	3%
<i>% of total</i>					<i>6%</i>	<i>6%</i>		<i>6%</i>
Adult Sports and Fitness	\$11,221		\$16,542		\$11,718	\$14,490	2,772	19%
Youth Sports and Fitness	\$70,014		\$160,343		\$178,064	\$165,491	(12,573)	(8%)
Field and Gym Rentals	\$131,454		\$205,998		\$299,749	\$311,788	12,039	4%
Recreation	\$212,688	2%	\$382,883	3%	\$489,531	\$491,770	2,239	0%
<i>% of total</i>					<i>4%</i>	<i>4%</i>		<i>4%</i>
Subtotal: Programming*	\$4,809,154	41%	\$5,514,403	46%	\$6,145,757	\$6,279,738	133,980	2%
<i>% of total</i>					<i>48%</i>	<i>48%</i>		<i>48%</i>
Community Outreach	\$671,778		\$656,682		\$704,338	\$707,802	3,464	0%
Recreation Administration	\$651,991		\$507,812		\$286,909	\$286,867	(42)	(0%)
Community Services Total	\$6,485,868	55%	\$7,119,864	60%	\$7,603,578	\$7,740,213	136,635	2%
<i>% of total</i>					<i>59%</i>	<i>59%</i>		<i>59%</i>
Building Maintenance	896,043		900,451		921,516	942,711	21,195	2%
Park Operations	2,010,485		1,985,489		2,192,818	2,225,975	33,157	1%
Parks and Facilities Maintenance	\$2,906,528	25%	\$2,885,940	24%	\$3,114,334	\$3,168,685	\$54,351	2%
<i>% of total</i>					<i>24%</i>	<i>24%</i>		<i>24%</i>
TOTAL Salaries and Benefits Expense	\$11,848,622		\$11,859,789		\$12,834,474	\$13,026,450	\$191,976	1%

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

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Services and Supplies View by Unit: ACTUAL Results for FY22-23

	FY20-21		FY21-22		FY22-23		Variance	
	Actual		Actual		Actual	Budget	\$	%
Administration	\$1,608,403		\$2,036,511		\$2,346,918	\$2,321,599	(\$25,318)	(1%)
Marketing and Public Info	\$13,393		\$4,557		\$0	\$0	0	-
Technology and Communications	\$445,567		\$517,119		\$633,212	\$609,276	(23,936)	(4%)
Customer and Business Services	\$98,895		\$158,757		\$137,375	\$137,817	442	0%
Concessions	\$0		\$18,651		\$15,360	\$14,764	(595)	(4%)
Administration	\$2,166,258	40%	\$2,735,596	39%	\$3,132,864	\$3,083,456	(\$49,408)	(2%)
<i>% of total</i>					38%	37%		
Extended Student Svcs (ESS)	\$167,627		\$187,927		150,517	175,263	24,746	14%
Preschool	\$140		\$6,837		8,341	7,251	(1,091)	(15%)
ASES Program	\$0		\$1,762		3,285	10,869	7,584	70%
Middle School Program	\$1,488		\$1,404		0	0	0	-
Youth Services	\$169,254	3%	\$197,930	3%	162,144	193,383	31,239	16%
<i>% of total</i>					2%	2%		
Camp Shelly	\$7,947		\$14,518		14,171	17,088	2,917	17%
Open Space	\$90,907		\$80,804		83,748	76,458	(7,291)	(10%)
Open Space	\$98,854	2%	\$95,323	1%	97,919	93,545	(4,374)	(5%)
<i>% of total</i>					1%	1%		

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Services and Supplies View by Unit: ACTUAL Results for FY22-23

	FY20-21		FY21-22		FY22-23		Variance	
	Actual		Actual		Actual	Budget	\$	%
Recreation Classes	\$23,543		\$101,711		\$164,461	\$144,667	(19,795)	(14%)
Senior Svcs and Volunteers	\$38,215		\$69,020		128,694	93,335	(35,359)	(38%)
Facility Use & Rentals	\$1,711		\$16,275		\$22,875	\$26,597	3,722	14%
Facilities/Seniors	\$63,469	1%	\$187,006	3%	316,030	264,598	(51,432)	(19%)
<i>% of total</i>								
Building Operations	\$13,804		\$78,475		\$142,779	\$144,856	2,078	1%
Facilities/Seniors and Building Ops	\$77,273	1%	\$265,481	4%	458,809	409,455	(49,355)	(12%)
<i>% of total</i>								
Aquatics	\$39,945	1%	\$81,731	1%	\$113,984	\$113,087	(897)	(1%)
<i>% of total</i>								
Adult Sports and Fitness	\$845		\$19,894		\$36,900	\$31,229	(5,671)	(18%)
Youth Sports and Fitness	\$43,938		\$117,995		\$159,590	\$150,184	(9,406)	(6%)
Field and Gym Rentals	\$5,785		\$21,324		\$35,426	\$26,076	(9,349)	(36%)
Recreation	\$50,568	1%	\$159,213	2%	231,916	207,490	(24,427)	(12%)
<i>% of total</i>								
Subtotal: Programming*	\$530,736	10%	\$721,202	10%	921,993	872,103	(49,891)	(6%)
<i>% of total</i>								
Community Outreach	\$2,722		\$15,481		37,364	41,486	4,122	10%
Recreation Administration	\$24		\$1,531		\$2,749	\$1,507	(1,242)	(82%)
Community Services	\$547,286	10%	\$816,689	12%	\$1,104,885	\$1,059,952	(44,933)	(4%)
<i>% of total</i>								
Building Maintenance	\$502,651		\$695,408		824,995	942,042	117,047	12%
Park Operations	\$2,192,459		\$2,799,428		3,163,136	3,166,080	2,943	0%
Parks and Facilities Maintenance	\$2,695,111	50%	\$3,494,836	50%	\$3,988,132	\$4,108,122	\$119,990	3%
<i>% of total</i>								
Sub-total, Services & Supplies Expense	\$5,408,654		\$7,047,121		\$8,225,880	\$8,251,530	\$25,650	0%
Operating Capital	\$8,795		\$20,328		\$402,706	\$84,634	(318,072)	(376%)
TOTAL Operating Expense	\$5,417,449		\$7,067,449		\$8,628,586	\$8,336,165	(\$292,422)	(4%)

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

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Expenses by Type View by Unit: ACTUAL Results for FY22-23

	FY20-21		FY21-22		FY22-23		Variance		
	Actual		Actual		Actual	Budget	\$	%	
Salaries and Benefits									
Salaries - Full-time	\$6,077,388		\$6,365,325		\$6,731,971	\$6,735,875	\$3,905	0%	
Salaries - Part-time Benefited	\$990,908		\$750,565		\$1,044,056	\$1,024,966	(\$19,090)	(2%)	
Salaries - Part-time	\$629,067		\$1,536,199		\$1,765,212	\$1,886,621	\$121,409	6%	
Stipends - Board	\$31,400		\$30,400		\$30,500	\$33,000	\$2,500	8%	
Retirement	\$1,524,108		\$844,697		\$638,799	\$668,605	\$29,806	4%	
Employee Group Insurance	\$1,584,006		\$1,577,179		\$1,782,708	\$1,789,071	\$6,363	0%	
Workers' Compensation	\$251,742		\$321,374		\$346,873	\$374,862	\$27,989	7%	
Unemployment	\$404,991		\$0		\$0	\$0	\$0	-	
Medicare/FICA Payroll Tax	\$355,012		\$434,049		\$494,356	\$513,450	\$19,094	4%	
Total Salaries and Benefits	\$11,848,622	69%	\$11,859,789	63%	\$12,834,474	\$13,026,450	\$191,976	1%	
<i>% of total</i>					<i>60%</i>	<i>61%</i>			

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Expenses by Type View by Unit: ACTUAL Results for FY22-23

	FY20-21		FY21-22		FY22-23		Variance	
	Actual		Actual		Actual	Budget	\$	%
Services and Supplies								
Maintenance-Structures&Grounds	\$547,537		\$747,927		\$967,067	\$959,733	(\$7,334)	(1%)
Maintenance - Equipment	\$186,429		\$184,492		\$247,084	\$238,205	(\$8,879)	(4%)
Utilities - Water/Sewer	\$1,431,310		\$1,663,320		\$1,534,604	\$1,656,468	\$121,865	7%
Utilities - Gas/Electric/Other	\$314,273		\$483,946		\$584,232	\$575,782	(\$8,450)	(1%)
Communications	\$139,027		\$153,634		\$164,980	\$164,091	(\$889)	(1%)
Memberships & Subscriptions	\$27,188		\$29,293		\$28,209	\$34,825	\$6,617	19%
Travel	\$77,316		\$108,625		\$128,277	\$122,361	(\$5,915)	(5%)
Training & Conferences	\$3,366		\$13,261		\$36,765	\$48,845	\$12,080	25%
Publications & Legal Notices	\$2,106		\$3,446		\$2,314	\$9,013	\$6,699	74%
Legal	\$120,000		\$61,000		\$102,987	\$156,000	\$53,014	34%
Program Services/Supplies	\$249,102		\$64,496		\$302,917	\$288,883	(\$14,033)	(5%)
Professional Services	\$850,170		\$650,132		\$1,012,397	\$956,467	(\$55,931)	(6%)
Licensing	\$14,304		\$20,313		\$21,751	\$23,322	\$1,571	7%
Field Trips/Events	(\$965)		\$24,957		\$76,385	\$50,874	(\$25,511)	(50%)
Instructors & Sports Officials	\$99,723		\$259,785		\$374,389	\$333,962	(\$40,427)	(12%)
Insurance	\$546,180		\$549,317		\$643,669	\$643,719	\$50	0%
Rents/Leases - Equipment	\$108,136		\$108,414		\$100,584	\$114,158	\$13,573	12%
Rents/Leases-Structure&Grounds	\$174,616		\$171,659		\$196,543	\$165,925	(\$30,618)	(18%)
Rent & Lease - Vehicle	\$17,373		\$151,364		\$151,377	\$153,591	\$2,214	1%
Agricultural Supplies	\$34,733		\$77,449		\$94,753	\$112,546	\$17,794	16%
Uniforms/Safety Products	\$21,270		\$29,281		\$41,707	\$37,580	(\$4,127)	(11%)
Household Supplies	\$39,400		\$68,612		\$79,593	\$75,110	(\$4,482)	(6%)
Food	\$18,225		\$47,390		\$69,380	\$62,682	(\$6,697)	(11%)
Office Supplies	\$19,845		\$23,237		\$35,117	\$36,598	\$1,481	4%
Medical	\$7,722		\$12,562		\$13,361	\$23,435	\$10,074	43%
Tools & Instruments	\$16,519		\$22,457		\$51,691	\$38,971	(\$12,721)	(33%)
Non-Capital Equipment	\$24,491		\$136,609		\$100,110	\$92,836	(\$7,274)	(8%)
Miscellaneous-Refunds Expense	\$6,708		(\$148)		\$605	\$148	(\$457)	(310%)
Finance Charges/Active CC Fees	\$35,275		\$71,150		\$78,919	\$78,130	(\$789)	(1%)
Recreation Software Transaction Fees	\$11,000		\$30,563		\$32,862	\$32,656	(\$206)	(1%)
Pension Debt Service Interest	\$0		\$260,948		\$257,195	\$256,983	(\$212)	(0%)
POB Debt Service Principal	\$0		\$660,000		\$536,429	\$550,000	\$13,571	2%
P G & E debt service	\$157,631		\$157,631		\$157,631	\$157,631	\$0	0%
Total Services and Supplies	\$5,300,010		\$7,047,121		\$8,225,880	\$8,251,530	\$25,650	0%
Operating Capital	8,795		20,328		402,706	84,634	(318,072)	(376%)
Total Operating Expenses	\$17,157,426		\$18,927,238		\$21,463,061	\$21,362,614	(\$100,446)	(0%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Net Contribution by Unit: ACTUAL Results for FY22-23

	FY20-21		FY21-22		FY22-23		Variance Favorable/(Unfav)	
	Actual		Actual		Actual	Budget	\$	%
Administration	\$9,470,103	\$11,404,313	\$10,569,026		\$11,119,690	\$10,914,665	\$205,026	2%
Marketing and Public Info	(\$84,885)	(\$4,557)			\$0	\$0	-	-
Technology and Communications	(\$470,881)	(\$517,119)			(\$633,212)	(\$609,276)	(\$23,936)	(4%)
Customer and Business Services	(\$239,483)	(\$305,000)			(\$364,622)	(\$361,756)	(\$2,867)	(1%)
Concessions	\$0	(\$8,610)			\$2,468	\$3,073	(\$605)	(20%)
Administration	\$8,674,854	\$10,569,026			\$10,124,324	\$9,946,706	\$177,618	2%
Extended Student Svcs (ESS)	(\$1,027,245)	(\$240,515)			\$427,768	\$276,844	\$150,924	55%
Preschool	(\$8,741)	\$12,725			\$95,103	\$55,867	\$39,235	70%
ASES Program	(\$3,676)	(\$1)			(\$153)	(\$2,767)	\$2,614	94%
Middle School Program	(\$51,370)	\$26,834			\$0	\$0	-	-
Youth Services	(\$1,091,032)	(\$200,957)			\$522,717	\$329,944	\$192,773	58%
Camp Shelly	(\$8,030)	\$41,011			\$55,977	\$53,735	\$2,242	4%
Open Space	(\$467,581)	(\$473,566)			(\$554,161)	(\$599,081)	\$44,920	7%
Open Space	(\$475,611)	(\$432,555)			(\$498,185)	(\$545,346)	\$47,162	9%
Recreation Classes	\$15,980	\$65,853			\$100,554	\$115,716	(\$15,162)	(13%)
Senior Svcs and Volunteers	(\$89,655)	(\$95,212)			(\$86,831)	(\$77,349)	(\$9,482)	(12%)
Facility Use & Rentals	\$971	\$226,964			\$134,633	\$135,871	(\$1,238)	(1%)
Facilities/Seniors	(\$72,704)	\$197,605			\$148,356	\$174,238	(\$25,882)	(15%)

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARP)
 Net Contribution by Unit: ACTUAL Results for FY22-23

	FY20-21		FY21-22		FY22-23		Variance Favorable/(Unfav)	
	Actual		Actual		Actual	Budget	\$	%
Building Operations	(\$366,750)		(\$519,442)		(\$609,353)	(\$610,663)	\$1,310	0%
Facilities/Seniors and Building Ops	(\$439,453)		(\$321,837)		(\$460,997)	(\$436,425)	(\$24,572)	(6%)
Aquatics	\$47,500		(\$71,298)		(\$408,362)	(\$434,522)	\$26,161	6%
Adult Sports and Fitness	(\$10,909)		\$24,134		\$29,390	\$25,230	\$4,160	16%
Youth Sports and Fitness	\$48,211		\$173,643		\$239,215	\$246,367	(\$7,153)	(3%)
Field and Gym Rentals	\$128,339		\$280,776		\$234,253	\$217,271	\$16,982	8%
Recreation	\$165,641		\$478,553		\$502,857	\$488,868	\$13,989	3%
Subtotal: Programming*	(\$1,426,206)		(\$28,652)		\$267,384	\$13,181	\$254,203	1,929%
Community Outreach	(\$674,500)		(\$672,163)		(\$741,702)	(\$749,288)	\$7,587	1%
Recreation Administration	(\$652,015)		(\$509,343)		(\$289,658)	(\$288,374)	(\$1,285)	(0%)
Community Services Total	(\$3,119,470)		(\$1,729,600)		(\$1,373,329)	(\$1,635,144)	\$261,815	16%
Building Maintenance	(\$1,398,694)		(\$1,595,858)		(\$1,682,813)	(\$1,821,054)	\$138,242	8%
Park Operations	(3,849,621)		(4,425,231)		(5,156,176)	(5,215,026)	\$58,850	1%
Parks and Facilities Maintenance	(5,248,316)		(6,021,089)		(6,838,988)	(7,036,080)	\$197,091	3%
Operating Capital	(\$8,795)		(\$20,328)	#	(\$402,706)	(\$84,634)	(\$318,072)	(376%)
TOTAL Net Contribution	\$298,273		\$2,798,009		\$1,509,301	\$1,190,848	\$318,453	27%

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

**Any
questions?**

