

# LIVERMORE AREA RECREATION AND PARK DISTRICT

## FINANCE COMMITTEE

### MINUTES

**Monday, June 23, 2025**  
**1:00 p.m.**

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

**Committee Members Present:** Chair James Boswell, Director Phil Pierpont

**Committee Member Absent:** None.

**LARPD Staff Present:** Mat Fuzie, General Manager (GM)  
Jill Kirk, Community Services Manager (CSM)  
Rene Dalusong, Executive Assistant  
Julie Dreher, Finance Officer (FO)  
Kendahl Hettick, Financial Analyst  
Daniel Mason, Facilities and Parks Maintenance Supervisor (FPMS)  
Brenda Rios, Child Development Supervisor

**Others Present:** None.

1. **Call to Order:** Chair Boswell called the meeting to order at 1:03 p.m.
2. **Public Comment:** Chair Boswell opened the Public Comment period. There were no speakers. Chair Boswell closed the Public Comment period.
3. **Approval of the Minutes of the Finance Committee Meeting held on May 19, 2025:**
  - **Action:** The minutes of the Finance Committee meeting held on May 19, 2025, were approved as submitted.
4. **Extended Student Services (ESS)**

GM Fuzie began his report with a brief overview of ESS and its financial history. He emphasized the need to formalize ESS with a clearer structure, financial oversight, and defined policies and procedures. The committee discussed past grants that have supported ESS, as well as the leasing and shared use of ESS facilities. GM Fuzie recommended including ESS's policies and procedures in the Parks, Recreation, and Trails Master Plan update. He noted that the Program, Personnel, and Facilities Committees support this direction.

#### Committee Questions/Comments:

- a) CSM Kirk noted that having clear policies and procedures in place could give staff more flexibility with time off, given ESS's unique schedule.
- b) Chair Boswell asked if the Finance team is on board with the direction. [*FO Dreher said she supports the idea but is concerned about not having a separate audit for ESS.*]

- **Action:** This was a discussion only; no Committee action was taken. However, the committee supported moving forward with developing defined ESS policies and procedures as part of the Parks, Recreation, and Trails Master Plan update.

## 5. Surplus Property List

GM Fuzie and staff started the process in creating a surplus property list to auction off non-operational District assets (See Supplemental Item 5). He plans to include additional items to the list and present them at a future Board meeting for approval and ask for direction on how to allocate the funds. He noted his goal is to make this a regular item at Board meetings as per Board policy.

Committee Questions/Comments:

- a) Director Pierpont asked if the assets are truly non-operational. [*FPMS Mason confirmed that the items are non-operational and its beyond its useful life, too costly to fix, and parts are no longer available.*]
  - b) GM Fuzie noted that additional items will be added to the list such as exercise bikes and conference chairs.
  - c) Director Pierpont inquired if the list will be added to the Board agenda as Consent Item. [*GM Fuzie confirmed this.*]
- **Action:** This was a discussion only; no Committee action was taken. However, the Committee recommended the list be added to a Board agenda as a Consent Item.

## 6. May 2025 Financials (Standing Item)

FO Dreher provided an update regarding the preliminary May Financials (Supplemental Item 6). Through May, the District performed close to budget expectations, with a minor negative variance of \$75,729 in net operating results (8% below target). Despite the overage in capital costs, operational revenues and expenditures remain fairly well-controlled.

The preliminary financial results through May, as compared to the Fiscal Year 2024-25 mid-year budget, are as follows:

- Total Revenues: \$23.404 million, slightly above budget by approximately \$105k (0%). Both tax revenue and operational income performed marginally better than projected despite not receiving the \$200k grant from EBRPD that had been budgeted in March.
  - Salary and Benefits: \$13.706 million, essentially on target with the budget (less than 1% over), indicating continued consistency in personnel cost management.
  - Services and Supplies: \$8.764 million, coming in about 1% over budget. The overage is modest and largely spread across multiple categories, without any one item significantly exceeding expectations.
  - Operating Capital Expenses: No additional capital expenses were recorded in May, maintaining the year-to-date total at \$86,200, which is over budget due to expenditures in prior months.
- **Action:** This was a discussion only; no Committee action was taken.

## 7. Financial Policies Update (Standing Item)

No updates to report.

**8. ACSDA Membership Dinner – Hosting Consideration (Requested by Director Furst at the May 14, 2025 Board Meeting)**

GM Fuzie noted that at the May 14 Alameda County Special District Association (ACSDA) meeting, President Roland Williams inquired with Director Furst and GM Fuzie if LARPD was open to hosting an ACSDA Membership meeting and dinner. The committee discussed the cost and benefits, and suggested ACSDA start a rotation with other agencies/special districts moving forward.

Committee Questions/Comments

- a) GM Fuzie noted that ACSDA would be billed for employee time and clean-up.
- b) Director Pierpont noted that this would be good visibility for LARPD.
- c) GM Fuzie reiterated that ACSDA should inquire with the rest of their members if they are interested to host and rotate membership dinner locations. [*Chair Boswell supports the rotation schedule.*]
- d) GM Fuzie suggested LARPD host the membership dinner and that LARPD members would be compensated for the dinner.
- e) Chair Boswell is interested in the district hosting an ACSDA membership meeting and dinner. [*Director Pierpont agreed and supports membership meeting location rotation.*]

➤ **Action:** This was a discussion only; no Committee action was taken. However, staff will inform ACSDA that LARPD is interested in hosting, find out the next steps, and return to the Committee with an update at a future meeting.

**9. Future Agenda Items / Matters Initiated / Announcements**

GM Fuzie made the following announcements:

- a) Camp Shelly Water Tank: The tank will need to be replaced or shutdown due to positive reading for bacteria.
- b) Deferred Maintenance Fund: The next fiscal year, the funds will be depleted. The Board will need to find ways to finance this.
- c) Fiscal Year 2024-2025 Interim Audit: FO Dreher noted that the James Marta & Company LLP was on site last week to conduct interim audit fieldwork for the District. There were no findings or recommendations, and no pending items remain at this time.

**10. Adjournment:** The meeting was adjourned at 2:01 p.m.

/Rvd

**LIVERMORE AREA RECREATION AND PARK DISTRICT  
ASSET DISPOSITION - JUNE 2025**

<b>#</b>	<b>ASSET DESCRIPTION</b>	<b>MAKE/MODEL#</b>	<b>QTY</b>	<b>REASON FOR DISPOSAL</b>
1	Mower	Jacobsen HR800	1	Non operational
2	Mower	Hustler Super104	1	Non operational
3	Mower	John Deere Z-Trac	1	Non operational
4	Mower	Kubota F3680	1	Non operational
5	Mower	Kubota F3990	1	Runs/excessive hours
6	Backpack Blowers	Stihl	7	Non operational
7	Stick edger	Stihl	1	Non operational
8	Pressure washer	Honda GCV	1	Non operational
9	Compressor	Honda GX 160	1	Non operational
10	Small engine	Briggs and Stratton 5HP	2	Non operational
11	Small engine	Kohler	1	Non operational
12	Warehouse/Floor machine	Tennant	1	Non operational
13	Aerovator/Aerator	Textron Aerovator	1	Non operational
14	Turf Vac	Toro Rak-o-Vak	1	Non operational
15	Hose reel	Kifco Hose Reel	1	Not in use
16	Brush cutter	MMI	1	Non operational
17	Truck tailgates	2019 Dodge Ram 1500	2	Not in use
18	Truck tailgates	2024 Dodge Ram 1500	2	Not in use
21	Trailer	Tandem axle trailer	1	Surge brake failure
24	Trailer	Maxey single axle	1	Non operational
25	Soft serve ice cream machine		1	Not in use/non operational
26	double espresso machine		1	Not in use/non operational

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

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

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

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