

LIVERMORE AREA RECREATION AND PARK DISTRICT

FINANCE COMMITTEE

MINUTES

Monday, May 19, 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

Committee Member Absent: Director Pierpont

LARPD Staff Present: Mat Fuzie, General Manager (GM)
Michelle Kleman, Human Resources Manager (HRM)
Linda VanBuskirk, Executive Assistant
Rene Dalusong, Executive Assistant
Julie Dreher, Finance Officer (FO)
Kendahl Hettick, Financial Analyst (FA)
Daniel Mason, Facilities and Parks Supervisor (FPS)
Fred Haldeman, Facilities and Parks Manager (FPM)
Carson Fialho, Intern
Brenda Rios, Child Development Supervisor

Others Present: None.

1. **Call to Order:** Chair Boswell called the meeting to order at 1:06 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 April 28, 2025:**
 - **Action:** The minutes of the Finance Committee meeting held on April 28, 2025, were approved as submitted.
4. **Fiscal Year 2025-2026 Budget Review**

GM Fuzie asked the committee to approve forwarding the Fiscal Year 2025–2026 Budget to the Board. He noted that staff developed the budget using the new software, which has improved accuracy and tracking. FA Hettick then provided key highlights from the budget, as follows:

 - Summer Program Revenue: Numbers are shifting this year due to schedule changes but are expected to even out next year.
 - Tax Revenues: 3.65% increase for general property taxes, as well as a 2% increase to the 97-1 Special Tax.

- Cost-of-Living Adjustment (COLA): A 2% COLA is planned, effective January 2026.
- Medical Benefits: A 10% increase is anticipated.
- Insurance Premiums: Short- and long-term disability, AD&D, and life insurance rates will increase by 3%.
- Dental Plans: Full coverage, reflecting a 100% increase.

Committee Questions/Comments:

- a) Although we are not as conservative as in the past, GM Fuzie assured the committee that the new budget software allows for real-time monitoring of financial data, which will help staff better manage and allocate funds.
 - b) Chair Boswell inquired about the baseline/accrual amount in the Deferred Reserve Account. *[FO Dreher explained that the \$642,000 in the Deferred Reserve Account is dedicated solely to the Playground Replacement Program. Mocho Park project will begin in June, followed by Tex Spruiell Park in July. The account does not accrue interest and will be fully spent by the next fiscal year.]*
 - c) Chair Boswell asked whether Livermore Valley Joint Unified School District (LVJUSD) will fund the ballfield maintenance. *[GM Fuzie reprised that LVJUSD has asked if LARPD is interested in assuming rental and maintenance of their ballfields. Staff are awaiting a response from LVJUSD to begin contract discussions. He noted this could become a potential revenue source.]*
 - d) Chair Boswell approved advancing the Fiscal Year 2025–2026 Budget to the Board for approval.
- **Action:** This was a discussion only; no Committee action was taken. However, the committee agreed to move the Fiscal Year 2025–2026 Budget forward for Board consideration.

5. April 2025 Financials (Standing Item)

FO Dreher provided an update regarding the preliminary April 2025 Financials (Supplemental Item 5). As of April, the District is \$241,783 ahead of the mid-year budget projection, despite timing-related revenue and expense variances. The preliminary financial results through April 2025, as compared to the Fiscal Year 2024-25 mid-year budget, are as follows:

- Total Revenues: \$22.336M, slightly under budget; \$200K EBRPD grant expected in March has not yet been received.
 - Salaries & Benefits: \$12.496M, on budget.
 - Services & Supplies: \$7.627M, approximately 5% under budget due to timing of \$200K election expense, expected in May.
 - Operating Capital: No April expenses; Year-to-date total remains \$86.2K.
- **Action:** This was a discussion only; no Committee action was taken.

6. Financial Policies Update (Standing Item)

No updates to report.

7. Future Agenda Items / Matters Initiated / Announcements

GM Fuzie made the following comments / announcements:

- a) Carson Fialho, Student Intern: GM Fuzie introduced student intern Carson Fialho, who will work with the General Manager's Office and Recreation Department.

 - b) Surplus Property List: The list is ready for auction and will be reviewed at the upcoming Finance Committee meeting before presenting to the Board for fund allocation approval.
- 8. Adjournment:** The meeting was adjourned at 1:57 p.m.

Lvb/rvd

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results For the Month of Apr, 2025

	FY22-23	FY23-24	FY24-25		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$6,082,338	\$6,327,965	\$6,568,665	\$6,556,320	\$12,345	0%
From Operations	514,635	645,747	611,591	590,324	21,267	4%
Total Revenue	\$6,596,973	\$6,973,712	\$7,180,256	\$7,146,644	\$33,612	0%
Salary and Benefits	1,505,981	1,070,207	1,169,470	1,176,109	6,639	1%
Services and Supplies	588,373	604,133	658,908	745,632	86,724	12%
Operating Capital	0	69,471	0	0	0	-
Sub-total, Expenses	\$2,094,353	\$1,743,810	\$1,828,378	\$1,921,741	\$93,362	5%
Net Operating Results	\$4,502,620	\$5,229,902	\$5,351,878	\$5,224,903	\$126,975	2%

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

	FY22-23	FY23-24	FY24-25		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$13,933,490	\$14,501,750	\$14,961,909	\$14,948,566	\$13,343	0%
From Operations	6,414,671	6,897,657	7,374,428	7,445,363	(70,935)	(1%)
Total Revenue	\$20,348,161	\$21,399,407	\$22,336,337	\$22,393,928	(\$57,592)	(0%)
Salary and Benefits	\$10,400,413	\$11,385,245	\$12,496,378	\$12,494,137	(2,240)	(0%)
Services and Supplies	\$6,624,606	\$7,007,814	\$7,627,244	\$7,999,205	371,962	5%
Operating Capital	\$356,868	\$355,132	\$86,200	\$15,853	(70,346)	(444%)
Sub-total, Expenses	\$17,381,887	\$18,748,191	\$20,209,821	\$20,509,195	\$299,375	1%
Net Operating Results	\$2,966,274	\$2,651,216	\$2,126,516	\$1,884,733	\$241,783	13%

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

	FY22-23	FY23-24	FY24-25		Variance	
	Actual	Actual	Actual	Budget	\$	%
Salaries and Benefits						
Full Time Salaries	\$5,482,202	\$6,206,299	\$6,867,384	\$6,859,137	(\$8,247)	(0%)
Part Time Benefited Wages	\$850,554	\$784,410	\$644,590	\$645,410	\$820	0%
Casual Wages	\$1,379,851	\$1,445,806	\$1,679,924	\$1,668,872	(\$11,051)	(1%)
Board of Directors Stipends	\$25,400	\$22,900	\$23,500	\$24,400	\$900	4%
Retirement	\$524,310	\$553,553	\$542,577	\$564,623	\$22,046	4%
Employee Group Insurance	\$1,450,898	\$1,583,405	\$1,887,569	\$1,877,420	(\$10,149)	(1%)
Workers Compensation	\$292,583	\$334,254	\$334,609	\$338,845	\$4,236	1%
Medicare/FICA	\$394,616	\$454,619	\$516,225	\$515,430	(\$795)	(0%)
Total Salaries and Benefits	\$10,400,413	\$11,385,245	\$12,496,378	\$12,494,137	(\$2,240)	(0%)
<i>% of total</i>	<i>60%</i>	<i>61%</i>	<i>62%</i>	<i>61%</i>		
Services and Supplies						
Agricultural	\$78,791	\$55,791	\$80,781	\$98,892	\$18,110	18%
Uniforms	\$27,552	\$28,528	\$31,103	\$40,806	\$9,703	24%
Household Supplies	\$57,409	\$54,376	\$65,383	\$67,911	\$2,527	4%
Food---	\$53,536	\$68,721	\$83,418	\$93,938	\$10,520	11%
Office Supplies---	\$29,331	\$24,130	\$24,657	\$26,940	\$2,283	8%
Medical Expense	\$9,385	\$13,133	\$12,815	\$12,049	(\$766)	(6%)
Tools & Instruments---	\$43,944	\$41,724	\$43,573	\$33,972	(\$9,601)	(28%)
Non-Capital Equipment	\$77,251	\$44,554	\$60,365	\$65,481	\$5,116	8%
Maint. - Structures/Grounds	\$754,026	\$814,116	\$928,937	\$881,824	(\$47,113)	(5%)
Maintenance of Equipment	\$188,309	\$202,920	\$311,422	\$329,795	\$18,373	6%
Utilities - Water/Sewer	\$1,123,444	\$1,254,183	\$1,396,771	\$1,512,429	\$115,659	8%
Utilities -Gas/Electric/Other	\$510,464	\$497,372	\$493,537	\$515,744	\$22,207	4%
Communications	\$130,337	\$140,138	\$153,462	\$171,383	\$17,922	10%
Memberships	\$25,380	\$30,119	\$30,613	\$31,772	\$1,159	4%
Transportation & Travel	\$93,982	\$99,902	\$96,670	\$101,167	\$4,497	4%
Training & Conferences---	\$29,942	\$25,922	\$52,512	\$59,404	\$6,893	12%
Publications & Legal Notices---	\$2,280	\$3,624	\$2,043	\$5,006	\$2,963	59%
Legal Services	\$80,000	\$107,170	\$169,925	\$166,623	(\$3,302)	(2%)
Program Services/Supplies	\$276,602	\$113,838	\$116,984	\$323,492	\$206,508	64%
Professional Services	\$807,726	\$855,223	\$674,249	\$667,319	(\$6,930)	(1%)
Licensing---	\$17,272	\$16,743	\$27,225	\$29,698	\$2,473	8%
Field Trips & Events	\$54,716	\$62,392	\$52,088	\$45,419	(\$6,669)	(15%)
Instructors & Sports Officials	\$270,026	\$357,661	\$375,223	\$390,312	\$15,089	4%
Insurance	\$536,590	\$656,738	\$748,990	\$752,469	\$3,479	0%
Rent & Lease - Equipment	\$88,504	\$59,115	\$87,540	\$89,171	\$1,631	2%
Rent & Lease - Structures SUNSET	\$159,609	\$136,620	\$152,906	\$151,029	(\$1,877)	(1%)
Rent & Lease - Vehicle	\$126,150	\$247,434	\$324,749	\$324,331	(\$419)	(0%)
Miscellaneous Expense	\$148	\$17	\$1,204	\$13	(\$1,191)	(9,055%)
Credit Card Fees	\$64,190	\$74,426	\$90,460	\$76,902	(\$13,558)	(18%)
Recreation Software Transaction Fees	\$25,313	\$27,684	\$33,848	\$30,121	(\$3,727)	(12%)
Pension Debt Service Interest	\$214,611	\$212,140	\$207,433	\$207,433	\$0	0%
POB Debt Service Principal	\$536,429	\$550,000	\$565,000	\$565,000	\$0	0%
P G & E debt service	\$131,359	\$131,359	\$131,359	\$131,359	\$0	0%
Total Services and Supplies	\$6,624,606	\$7,007,814	\$7,627,244	\$7,999,205	\$371,962	5%
Operating Capital	356,868	355,132	86,200	15,853	(70,346)	(444%)
Total Operating Expenses	\$17,381,887	\$18,748,191	\$20,209,821	\$20,509,195	\$299,375	1%