Livermore Area Recreation and Park District

FINANCE COMMITTEE

Minutes

October 5, 2026
2:00 p.m.

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

Committee Members Present:	Chair James Boswell, Director Jan Palajac
Committee Members Absent:	None.
Staff Present:	Fred Haldeman, Parks and Facilities Manager Julie Dreher, Finance Manager (FM) Kendahl Hettick, Management Analyst Rene Venus Dalusong, Executive Assistant
Others Present:	Larry Bird

1. **Call to Order**: Chair Boswell called the meeting to order at 2:03 p.m.

2. **Public Comment**: Chair Boswell opened public comment. No public comments were received, and the public comment period was closed.

3. **Approval of the Minutes**: **Finance Committee Meeting held on September 14, 2026.**

   - **Action**: The September 14, 2026, Finance Committee meeting minutes were approved as submitted.

4. **Fiscal Year 2025 - 2026 Audit Update**: FM Dreher reported that the District's audit firm, James Marta & Company LLC, completed the final draft Fiscal Year 2025-2026 audit and issued an unmodified opinion. The District will provide official audit reports to the Board before the October 28, 2026 Board meeting, where the Board will approve the audit.

   - **Action**: No Committee action was taken. This was an informational update only.

5. **August 2026 Preliminary Financials**: The District is $16,618, or 1%, favorable to budget through August, as savings in Salary & Benefits and Services & Supplies continue to offset lower-than-budgeted revenues and an unbudgeted operating capital purchase. (Supplemental Item 5)

   - Total Revenues: $2.062 million, approximately $101k (5%) below budget.
   - Salary & Benefits: $2.949 million, about 2% below budget.
   - Services & Supplies: $1.769 million, approximately 7% below budget.

- Operating Capital: Year-to-date expenditures remain at $56,834, as there were no operating capital purchases during the month of August.

➢ **Action**: No Committee action was taken. This was an informational update only.

6. Financial Policies Update (Standing Item): None.

7. Future Agenda Items / Matters Initiated / Announcements: FM Dreher reported that the Surplus Asset Disposition Sales update will be presented to the Board at a future meeting as a Consent Agenda item.

8. Adjournment: The meeting adjourned at 2:55 p.m.

/Rvd

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results For the Month of Aug, 2026

	FY24-25	FY25-26	FY26-27		Variance:	
	Actual	Actual	Actual	Budget	$	%
Revenue						
Taxes	$18,529	$0	$0	$0	$0	-
From Operations	888,066	934,814	954,300	1,026,898	(72,598)	(7%)
Total Revenue	**$906,595**	**$934,814**	**$954,300**	**$1,026,898**	**($72,598)**	(7%)
Salary and Benefits	**1,814,124**	**1,872,546**	**1,995,641**	**1,974,187**	**(21,454)**	(1%)
Services and Supplies	**981,178**	**837,423**	**822,782**	**889,273**	**66,491**	7%
Operating Capital	**0**	**135,703**	**0**	**0**	**0**	-
Sub-total, Expenses	**$2,795,302**	**$2,845,671**	**$2,818,423**	**$2,863,460**	**$45,037**	2%
Net Operating Results	**($1,888,707)**	**($1,910,856)**	**($1,864,124)**	**($1,836,562)**	**($27,561)**	(2%)

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LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Summary View: ACTUAL Results Year-to-Date Aug, 2026

	FY24-25	FY25-26	FY26-27		Variance:	
	Actual	Actual	Actual	Budget	$	%
Revenue						
Taxes	$18,529	$0	$0	$0	$0	-
From Operations	2,016,670	1,995,229	2,061,893	2,163,104	(101,211)	(5%)
Total Revenue	**$2,035,199**	**$1,995,229**	**$2,061,893**	**$2,163,104**	**($101,211)**	(5%)
Salary and Benefits	$2,803,973	$2,840,193	$2,948,977	$2,999,356	**50,380**	2%
Services and Supplies	$1,954,138	$1,796,919	$1,767,993	$1,892,276	**124,284**	7%
Operating Capital	$0	$147,587	$56,834	$0	**(56,834)**	-
Sub-total, Expenses	**$4,758,111**	**$4,784,698**	**$4,773,803**	**$4,891,633**	**$117,829**	2%
Net Operating Results	**($2,722,912)**	**($2,789,470)**	**($2,711,911)**	**($2,728,529)**	**$16,618**	1%

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LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
Expenses by Type View by Unit: ACTUAL Results Year-to-Date Aug, 2026

	FY24-25	FY25-26	FY26-27		Variance	
	Actual	Actual	Actual	Budget	$	%
Salaries and Benefits						
Full Time Salaries	$1,402,547	$1,436,935	$1,542,838	$1,469,920	($72,917)	(5%)
Part Time Benefited Wages	$127,432	$128,386	$99,971	$120,118	$20,147	17%
Casual Wages	$572,219	$555,045	$604,584	$656,647	$52,063	8%
Board of Directors Stipends	$4,900	$5,000	$5,200	$6,000	$800	13%
Retirement	$116,149	$116,813	$117,354	$130,275	$12,921	10%
Employee Group Insurance	$379,530	$394,087	$351,680	$397,948	$46,268	12%
Workers Compensation	$79,936	$80,366	$92,137	$79,775	($12,361)	(15%)
Medicare/FICA	$121,259	$123,560	$135,213	$138,672	$3,459	2%
Total Salaries and Benefits	**$2,803,973**	**$2,840,193**	**$2,948,977**	**$2,999,356**	**$50,380**	**2%**
% of total	*59%*	*59%*	*62%*	*61%*		
Services and Supplies						
Agricultural	$6,903	$8,461	$9,847	$10,860	$1,013	9%
Uniforms	$7,581	$3,848	$4,308	$6,500	$2,192	34%
Household Supplies	$19,637	$15,257	$11,934	$16,225	$4,291	26%
Food	$18,712	$18,929	$16,963	$24,120	$7,157	30%
Office Supplies	$5,005	$4,324	$5,752	$4,960	($792)	(16%)
Medical Expense	$4,019	$1,410	$1,272	$5,430	$4,158	77%
Tools & Instruments	$9,167	$8,641	$7,403	$3,840	($3,563)	(93%)
Non-Capital Equipment	$29,547	$7,515	$10,903	$43,000	$32,097	75%
Maint. - Structures/Grounds	$260,837	$206,115	$167,186	$112,040	($55,146)	(49%)
Maintenance of Equipment	$93,714	$80,033	$52,726	$79,947	$27,221	34%
Utilities - Water/Sewer	$577,526	$595,303	$585,231	$615,804	$30,573	5%
Utilities -Gas/Electric/Other	$90,816	$82,899	$84,629	$88,717	$4,088	5%
Communications	$32,136	$32,146	$32,510	$30,886	($1,624)	(5%)
Memberships	$9,216	$5,619	$8,968	$6,390	($2,578)	(40%)
Transportation & Travel	$3,406	$5,298	$3,007	$5,920	$2,913	49%
Training & Conferences	$12,464	$4,028	$5,231	$6,200	$969	16%
Publications & Legal Notices	$337	$250	$0	$100	$100	100%
Legal Services	$48,443	$13,975	$56,435	$40,000	($16,435)	(41%)
Program Services/Supplies	$25,217	$20,452	$19,143	$30,670	$11,527	38%
Professional Services	$125,423	$112,869	$157,461	$197,939	$40,478	20%
Licensing	$2,430	$625	$2,117	$700	($1,417)	(202%)
Field Trips & Events	$19,382	$25,134	$17,011	$22,520	$5,509	24%
Instructors & Sports Officials	$194,594	$184,371	$167,242	$182,360	$15,118	8%
Insurance	$150,340	$149,224	$156,789	$172,810	$16,021	9%
Rent & Lease - Equipment	$19,246	$18,768	$22,058	$22,736	$678	3%
Rent & Lease - Structures	$28,108	$31,715	$31,400	$31,400	$0	0%
Rent & Lease - Vehicle	$67,219	$65,602	$35,961	$38,660	$2,699	7%
Miscellaneous Expense	$252	$135	$0	$0	$0	-
Credit Card Fees and Finance Charges	$17,751	$19,505	$20,402	$18,260	($2,142)	(12%)
Recreation Software Transaction Fees	$7,135	$7,572	$8,510	$7,600	($910)	(12%)
Pension Debt Service Interest	$41,306	$40,622	$39,324	$39,410	$86	0%
P G & E debt service	$26,272	$26,272	$26,272	$26,272	$0	0%
Total Services and Supplies	**$1,954,138**	**$1,796,919**	**$1,767,993**	**$1,892,276**	**$124,284**	**7%**
Operating Capital	**0**	**147,587**	**56,834**	**0**	**(56,834)**	**-**
Total Operating Expenses	**$4,758,111**	**$4,784,698**	**$4,773,803**	**$4,891,633**	**$117,829**	**2%**

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