Livermore Area Recreation and Park District

FINANCE COMMITTEE

DRAFT Minutes

Monday, July 6, 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:	Jill Kirk, Community Services Manager (CSM) Kendahl Hettick, Management Analyst (MA) Mathew Fuzie, General Manager (GM) Rene Venus Dalusong, Executive Assistant
Others Present:	Larry Bird

1. **Call to Order**: Chair Boswell called the meeting to order at 2:01 p.m.

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

3. **Approval of the Minutes**: **Finance Committee Meeting held on June 9, 2026.**

   - **Action**: The June 9, 2026 Finance Committee meeting minutes were approved as submitted.

4. **Fiscal Year 2025 - 2026 Interim Audit Update**: The Committee received a status update on the Fiscal Year 2025 - 2026 interim audit from MA Hettick.

   The District's interim audit was conducted on June 15, 2026. No issues or findings were found during the interim audit. The auditors are scheduled to return on September 9–10, 2026, to perform the year-end fieldwork.

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

5. **Preliminary May 2026 Financials**: The District remains financially on track, ending May with a positive operating variance of $992,089. Revenues continue to exceed expectations, while expenditures are being carefully managed. The positive variance includes a one-time trust donation of $101,000 received last month for Sycamore Grove Park. Without this donation, the District would still have a positive operating variance of about $821,000 (Supplemental Item 5).

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

5. Financial Policies Update (Standing Item): GM Fuzie gave a brief update on the Cal Card automation process.

6. Future Agenda Items / Matters Initiated / Announcements:

a) Director Palajac asked staff to provide information on the California Managed Care Organization (MCO) tax that is scheduled to take effect in January 2027 and its potential impact on the District. The item was referred to the Personnel Committee.

b) GM Fuzie announced the following promotions:
   - Kendahl Hettick: Financial Analyst to Management Analyst
   - Julie Dreher: Finance Officer to Finance Manager
   - David Weisgerber: Community Outreach Supervisor to Planning and Communications Manager
   - Amber Maugeri: Senior Human Resources Analyst to Business Systems Supervisor

7. Adjournment: The meeting adjourned at 2:42 p.m.

/Rvd

ITEM 3

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

	FY23-24	FY24-25	FY25-26		Variance:	
	Actual	Actual	Actual	Budget	$	%
Revenue						
Taxes	$348,251	$368,930	$332,053	$344,223	($12,170)	(4%)
From Operations	608,477	698,773	590,693	617,095	(26,402)	(4%)
Total Revenue	**$956,728**	**$1,067,703**	**$922,746**	**$961,318**	**($38,572)**	(4%)
Salary and Benefits	**1,041,698**	**1,209,524**	**1,241,489**	**1,324,807**	**83,318**	6%
Services and Supplies	**704,023**	**1,133,908**	**702,233**	**727,248**	**25,015**	3%
Operating Capital	**0**	**0**	**0**	**0**	**0**	-
Sub-total, Expenses	**$1,745,720**	**$2,343,432**	**$1,943,723**	**$2,052,055**	**$108,333**	5%
Net Operating Results	**($788,993)**	**($1,275,729)**	**($1,020,977)**	**($1,090,737)**	**$69,760**	6%

SUPPLEMENTAL ITEM 5
July 6, 2026

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

	FY23-24	FY24-25	FY25-26		Variance:	
	Actual	Actual	Actual	Budget	$	%
Revenue						
Taxes	$14,850,001	$15,330,839	$15,764,241	$15,768,899	($4,658)	(0%)
From Operations	7,505,032	8,065,350	8,738,488	8,432,364	306,124	4%
Total Revenue	**$22,355,033**	**$23,396,189**	**$24,502,729**	**$24,201,263**	**$301,466**	1%
Salary and Benefits	$12,426,942	$13,705,902	$14,224,569	$14,563,386	**338,817**	2%
Services and Supplies	$7,711,837	$8,764,459	$8,163,880	$8,436,170	**272,291**	3%
Operating Capital	$548,336	$86,200	$193,357	$202,872	**9,515**	5%
Sub-total, Expenses	**$20,687,115**	**$22,556,560**	**$22,581,806**	**$23,202,428**	**$620,622**	3%
Net Operating Results	**$1,667,918**	**$839,629**	**$1,920,923**	**$998,835**	**$922,089**	92%

SUPPLEMENTAL ITEM 5
July 6, 2026

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

	FY23-24	FY24-25	FY25-26		Variance	
	Actual	Actual	Actual	Budget	$	%
Salaries and Benefits						
Full Time Salaries	$6,785,486	$7,522,980	$7,961,366	$7,977,439	$16,073	0%
Part Time Benefited Wages	$852,346	$707,457	$639,031	$664,264	$25,233	4%
Casual Wages	$1,596,298	$1,848,574	$1,949,706	$2,125,629	$175,923	8%
Board of Directors Stipends	$25,400	$26,000	$22,300	$27,800	$5,500	20%
Retirement	$603,509	$594,658	$636,408	$665,679	$29,271	4%
Employee Group Insurance	$1,749,519	$2,073,462	$2,032,768	$2,067,713	$34,945	2%
Workers Compensation	$365,377	$366,256	$379,600	$412,579	$32,979	8%
Unemployment Claims	($50,000)	$0	$0	$0	$0	-
Medicare/FICA	$499,008	$566,514	$603,389	$622,282	$18,892	3%
Total Salaries and Benefits	**$12,426,942**	**$13,705,902**	**$14,224,569**	**$14,563,386**	**$338,817**	**2%**
% of total	*60%*	*61%*	*63%*	*63%*		
Services and Supplies						
Agricultural	$66,853	$125,484	$93,327	$122,023	$28,696	24%
Uniforms	$33,855	$39,330	$34,017	$42,357	$8,339	20%
Household Supplies	$62,800	$75,756	$72,588	$75,444	$2,856	4%
Food	$77,609	$91,579	$93,766	$101,270	$7,504	7%
Office Supplies	$26,022	$27,235	$24,384	$28,510	$4,126	14%
Medical Expense	$15,393	$15,322	$6,118	$11,828	$5,710	48%
Tools & Instruments	$46,701	$46,203	$33,862	$34,502	$641	2%
Non-Capital Equipment	$60,755	$62,064	$51,213	$62,711	$11,499	18%
Maint. - Structures/Grounds	$896,009	$1,068,539	$808,821	$797,539	($11,282)	(1%)
Maintenance of Equipment	$253,669	$330,517	$259,297	$305,856	$46,559	15%
Utilities - Water/Sewer	$1,423,285	$1,617,654	$1,525,138	$1,677,871	$152,733	9%
Utilities -Gas/Electric/Other	$524,185	$535,153	$506,058	$576,438	$70,380	12%
Communications	$150,246	$172,317	$175,316	$171,095	($4,221)	(2%)
Memberships	$32,981	$33,281	$37,670	$54,832	$17,162	31%
Transportation & Travel	$103,119	$101,973	$104,323	$118,894	$14,571	12%
Training & Conferences	$27,153	$54,677	$21,786	$29,046	$7,260	25%
Publications & Legal Notices	$4,824	$2,189	$4,648	$10,823	$6,175	57%
Legal Services	$154,010	$196,702	$164,021	$135,507	($28,515)	(21%)
Program Services/Supplies	$127,785	$413,036	$170,979	$133,024	($37,955)	(29%)
Professional Services	$882,256	$733,464	$848,003	$862,694	$14,691	2%
Licensing	$19,702	$29,469	$26,027	$38,848	$12,821	33%
Field Trips & Events	$66,699	$56,374	$68,916	$59,330	($9,586)	(16%)
Instructors & Sports Officials	$391,130	$411,642	$454,701	$409,993	($44,708)	(11%)
Insurance	$723,891	$825,498	$819,626	$824,232	$4,606	1%
Rent & Lease - Equipment	$67,633	$97,189	$83,314	$87,040	$3,725	4%
Rent & Lease - Structures	$149,375	$166,959	$170,355	$177,850	$7,495	4%
Rent & Lease - Vehicle	$277,918	$355,075	$265,116	$271,055	$5,939	2%
Miscellaneous Expense	$334	$2,910	$1,402	$1,449	$47	3%
Credit Card Fees and Finance Charges	$85,749	$101,026	$109,109	$90,539	($18,569)	(21%)
Recreation Software Transaction Fees	$31,971	$38,444	$44,773	$37,282	($7,491)	(20%)
Pension Debt Service Interest	$233,432	$227,903	$220,711	$221,793	$1,082	0%
POB Debt Service Principal	$550,000	$565,000	$720,000	$720,000	$0	0%
P G & E debt service	$144,495	$144,495	$144,495	$144,496	$0	0%
Total Services and Supplies	**$7,711,837**	**$8,764,459**	**$8,163,880**	**$8,436,170**	**$272,291**	**3%**
Operating Capital	**548,336**	**86,200**	**193,357**	**202,872**	**9,515**	**5%**
Total Operating Expenses	**$20,687,115**	**$22,556,560**	**$22,581,806**	**$23,202,428**	**$620,622**	**3%**

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