

Livermore Area Recreation and Park District

FINANCE COMMITTEE

DRAFT Minutes

September 14, 2026

3:00 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: Julie Dreher, Finance Manager (FM)
Kendahl Hettick, Management Analyst
Mathew Fuzie, General Manager (GM)
Rene Venus Dalusong, Executive Assistant
Scott Stragmalia, Park Supervisor

Others Present: Larry Bird

1. **Call to Order:** Chair Boswell called the meeting to order at 3:06 p.m. and noted that this meeting started late due to another meeting he attended that went longer than usual.
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 August 10, 2026.**
 - **Action:** The August 10, 2026, Finance Committee meeting minutes were approved as submitted.
4. **Fiscal Year 2025 - 2026 Audit Status:** FM Dreher provided an update on the FY 2025–26 audit status noting that they are waiting on a Cash Report from the County to provide to the auditors. The Finance Team expects to receive a draft update on the audit this week. The audit results are expected to come to the Committee in October and be presented to the Board at a future meeting. FM Dreher also noted that there are three new GASB policies; however, only one applies to the District and will require a new format for the Management's Discussion and Analysis (MD&A) report.
 - **Action:** No Committee action was taken. This was an informational update only.
5. **Update on Surplus Assets Sales:** FM Dreher provided an update on the sale of surplus assets. The list of assets approved for sale was presented to the Board in the fall of last year. The total net proceeds from the sales, most of which were conducted through auction,

totaled \$35,396.55. The funds will be returned to the departments that originally purchased the assets, with the majority coming from the Parks Department (Supplemental Item 5). The Finance Team will report the completed sales to the Board as a future Consent Agenda item.

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

6. July 2026 Preliminary Financials: Preliminary financial results for July show the District is performing slightly ahead of budget, with a favorable net operating variance of \$45,158 (Supplemental Item 6).

- Total Revenues: \$1.108 million, approximately \$29k (3%) below budget.
- Salary & Benefits: \$953k, about 7% below budget.
- Services & Supplies: \$944k, approximately 6% below budget.
- Operating Capital: July expenditures totaled \$56,834. The expenditure was for a field lining robot, which, while not originally budgeted, was purchased to support the District's new Community Soccer League and will also be used to provide field lining services to renters. Field renters will be charged a fee for this service, allowing the District to generate additional revenue from the equipment.

Bottom Line: The District ended July with a favorable variance of \$45,158, or 5%, as savings in both Salary & Benefits and Services & Supplies more than offset lower-than-budgeted revenues and the unbudgeted operating capital purchase.

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

7. Financial Policies Update (Standing Item): This item was discussed under Item 4.

8. Future Agenda Items / Matters Initiated / Announcements:

- a) FM Dreher reported that the Finance Team conducted a Budget 101 staff training for managers and supervisors on September 1, 2026.
- b) Director Boswell briefly talked about the 11,000 acres of unincorporated land northeast of the District's service area.
- c) GM Fuzie announced new promotions for the following staff:
 - Scott Stramaglia from Field Supervisor for Parks to Park Supervisor
 - Julie Dreher from Finance Officer to Finance Manager
 - Kendahl Hettick from Finance Analyst to Management Analyst
- d) Director Palajac asked about Assembly Bill 1572 - Prohibition on Irrigation of Nonfunctional Turf. PF Stramaglia said he is working with City staff regarding implementation of the new bill.

9. Adjournment: The meeting adjourned at 3:53 p.m.

/Rvd

**Livermore Area Recreation and Park District
Surplus Asset Disposition Sales List**

Item #	Asset Description	Make/Model #	Qty	Disposal Method	Proceeds (Net)
1	Mower	Jacobsen HR800	1	Auction	\$ 12,424.90
2	Mower	Hustler Super104	1	Auction	\$ 3,589.91
3	Mower	Hustler Zero Turn	1	Auction	\$ 956.90
4	Mower	John Deere Z-Trac	1	Auction	\$ 317.82
5	Mower	Kubota F3680	1	Auction	\$ 2,554.90
6	Mower	Kubota F3990	1	Auction	\$ 3,024.90
7	Backpack Blowers	Stihl	7	Trade-in for new equipment	\$ -
8	Stick edger	Stihl	1	Trade-in for new equipment	\$ -
9	Pressure washer	Poseidon/Simpson	2	Auction	\$ 206.80
10	Compressor	Honda GX 160	1	Auction	\$ 197.40
11	Small engine	Briggs and Stratton 5HP	4	Auction	\$ 9.40
12	Aerovator/Aerator	Textron Aerovator	1	Auction	\$ (47.20)
13	Turf Vac	Toro Rak-o-Vak	1	Auction	\$ 17.91
14	Hose reel	Kifco Hose Reel	1	Auction	\$ 1,333.91
15	Truck tailgates	Dodge Ram 1500	4	Auction	\$ 545.20
16	Trailer	Tandem axle trailer	1	Auction	\$ 404.00
17	Trailer	Maxey single axle	1	Auction	\$ 874.00
18	Trailer	Big Tex utility trailer	1	Auction	\$ 7,520.00
19	Soft serve ice cream machine	SANISERV Countertop Ice Cream Machine	1	Disposed - Destroyed/No resale value	\$ -
20	Double espresso machine	Astra Mega II Espresso Machine	1	Disposed - Destroyed/No resale value	\$ -
21	Spin bikes	Hoist Lemond RevMaster Pro	15	Auction	\$ 1,465.80
Total Net Proceeds for Asset Dispositions					\$ 35,396.55

*Item #12 resulted in a net cost because the cost of transporting the equipment to the auction exceeded the proceeds received from the sale.

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

	FY24-25	FY25-26	FY26-27		Variance:	
	Actual	Actual	Actual	Budget	\$	%
Revenue						
Taxes	\$0	\$0	\$0	\$0	\$0	-
From Operations	1,128,604	1,060,414	1,107,593	1,136,206	(28,613)	(3%)
Total Revenue	\$1,128,604	\$1,060,414	\$1,107,593	\$1,136,206	(28,613)	(3%)
Salary and Benefits	989,849	967,648	953,335	1,025,169	71,834	7%
Services and Supplies	972,960	959,496	945,211	1,003,003	57,793	6%
Operating Capital	0	11,884	56,834	0	(56,834)	-
Sub-total, Expenses	\$1,962,809	\$1,939,028	\$1,955,380	\$2,028,172	\$72,792	4%
Net Operating Results	(834,205)	(878,613)	(847,787)	(891,966)	\$44,179	5%

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

	FY24-25	FY25-26	FY26-27		Variance	
	Actual	Actual	Actual	Budget	\$	%
Salaries and Benefits						
Full Time Salaries	\$467,723	\$454,192	\$477,237	\$467,185	(\$10,052)	(2%)
Part Time Benefited Wages	\$47,481	\$45,151	\$33,615	\$37,076	\$3,461	9%
Casual Wages	\$228,003	\$230,466	\$235,195	\$265,979	\$30,783	12%
Board of Directors Stipends	\$2,300	\$2,300	\$2,300	\$3,000	\$700	23%
Retirement	\$39,571	\$35,219	\$33,749	\$41,126	\$7,376	18%
Employee Group Insurance	\$132,462	\$127,799	\$95,249	\$132,649	\$37,400	28%
Workers Compensation	\$28,963	\$29,107	\$31,114	\$29,611	(\$1,503)	(5%)
Medicare/FICA	\$43,346	\$43,413	\$44,876	\$48,544	\$3,668	8%
Total Salaries and Benefits	\$989,849	\$967,648	\$953,335	\$1,025,169	\$71,834	7%
<i>% of total</i>	<i>50%</i>	<i>50%</i>	<i>49%</i>	<i>51%</i>		
Services and Supplies						
Agricultural	\$5,468	\$5,353	\$8,419	\$3,280	(\$5,139)	(157%)
Uniforms	\$4,874	\$1,842	\$1,857	\$5,025	\$3,168	63%
Household Supplies	\$12,540	\$6,636	\$5,251	\$8,800	\$3,549	40%
Food	\$11,811	\$11,935	\$8,320	\$11,060	\$2,740	25%
Office Supplies	\$3,132	\$1,379	\$3,047	\$2,430	(\$617)	(25%)
Medical Expense	\$3,638	\$987	\$1,106	\$4,890	\$3,784	77%
Tools & Instruments	\$4,470	\$2,515	\$2,563	\$1,920	(\$643)	(33%)
Non-Capital Equipment	\$14,932	\$5,204	\$10,441	\$26,000	\$15,559	60%
Maint. - Structures/Grounds	\$111,306	\$90,601	\$120,552	\$53,770	(\$66,782)	(124%)
Maintenance of Equipment	\$59,156	\$39,110	\$14,008	\$24,275	\$10,267	42%
Utilities - Water/Sewer	\$282,926	\$303,597	\$307,131	\$318,152	\$11,021	3%
Utilities - Gas/Electric/Other	\$44,955	\$40,604	\$40,458	\$44,587	\$4,129	9%
Communications	\$17,684	\$16,351	\$16,161	\$15,443	(\$718)	(5%)
Memberships	\$7,426	\$3,845	\$8,687	\$4,975	(\$3,712)	(75%)
Transportation & Travel	\$1,166	\$1,961	\$1,196	\$1,460	\$264	18%
Training & Conferences	\$5,559	\$2,238	\$1,480	\$5,200	\$3,720	72%
Publications & Legal Notices	\$0	\$250	\$0	\$50	\$50	100%
Legal Services	\$12,000	\$9,823	\$25,293	\$20,000	(\$5,293)	(26%)
Program Services/Supplies	\$13,882	\$8,633	\$5,226	\$10,110	\$4,884	48%
Professional Services	\$56,364	\$61,293	\$52,850	\$97,740	\$44,890	46%
Licensing	\$2,260	\$143	\$730	\$100	(\$630)	(630%)
Field Trips & Events	\$10,251	\$17,277	\$13,695	\$17,620	\$3,925	22%
Instructors & Sports Officials	\$109,953	\$142,999	\$135,323	\$148,800	\$13,477	9%
Insurance	\$74,880	\$74,240	\$77,557	\$85,947	\$8,390	10%
Rent & Lease - Equipment	\$9,156	\$11,214	\$5,700	\$11,468	\$5,768	50%
Rent & Lease - Structures	\$14,005	\$15,304	\$15,700	\$15,700	\$0	0%
Rent & Lease - Vehicle	\$33,828	\$38,360	\$18,000	\$19,330	\$1,330	7%
Miscellaneous Expense	\$35	\$302	\$0	\$0	\$0	-
Credit Card Fees and Finance Charges	\$7,929	\$7,998	\$8,222	\$7,830	(\$392)	(5%)
Recreation Software Transaction Fees	\$3,875	\$4,214	\$3,438	\$4,200	\$762	18%
Pension Debt Service Interest	\$20,362	\$20,152	\$19,662	\$19,705	\$43	0%
P G & E debt service	\$13,136	\$13,136	\$13,136	\$13,136	\$0	0%
Total Services and Supplies	\$972,960	\$959,496	\$945,211	\$1,003,003	\$57,793	6%
Operating Capital	0	11,884	56,834	0	(56,834)	-
Total Operating Expenses	\$1,962,809	\$1,939,028	\$1,955,380	\$2,028,172	\$72,792	4%

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