

# LIVERMORE AREA RECREATION AND PARK DISTRICT

## FINANCE COMMITTEE

### MINUTES

**Monday, May 13, 2024**

**3:00 p.m.**

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

**Committee Members Present:** Chair Pierpont, Director Palajac

**LARPD Staff Present:** David Weisgerber, Community Outreach Supervisor (COS)  
Julie Dreher, Finance Officer (FO)  
Kendahl Hettick, Financial Analyst (FA)  
Mat Fuzie, General Manager (GM)  
Rene Venus Dalusong, Executive Assistant

**Others Present:** There were no members of the public present.

1. **Call to Order:** Chair Pierpont called the meeting to order at 3:11 p.m.
2. **Public Comment:** Chair Pierpont opened the public comment period. There were no speakers, and the public comment period was closed.
3. **Approval of the Minutes of the Finance Committee Meeting held on April 22, 2024:**  
**Action:** The minutes of the Finance Committee meeting held on April 22, 2024, were approved unanimously as submitted.
4. **FY24-25 Operating & CIP Budgets:**  
FO Dreher and FA Hettick presented the FY24-25 Operating & CIP Budget, which was included in the meeting packet, to the Committee. A brief highlight is as follows:
  - The Net Operating Budget for FY24-25 is \$136,893, or \$907,839 below the FY23-24 budget as updated at midyear. Factors contributing to the decrease net operating results were as follows:
    - An additional \$200,000 for election expenses.
    - An additional pay period in FY24-25 accounts for \$460,000 in salary expenses.
    - Increases in general liability insurance estimated at \$160,000.
  - CIP Budget Highlights
    - Bill Clark, Ida Holm, and Jack Williams Park Playground Equipment Replacement to be completed in FY23-24 using a combination of Restricted and Reserve Funds.
    - Cayetano Synthetic Turf Replacement to be completed in the FY23-24 year, funded by the General Fund.
    - In FY24-25, we will complete Tex Spruiell and Mocho Park Playground Equipment Replacement using Reserve Funds. Lastly, complete the

Sycamore Picnic Area Restrooms and, Amphitheater and the Sunken Gardens Bike Pump Track.

- Provided FY24-25 Salary and Benefit Assumptions
- Gave additional details and process on Reserves Trend through June 2025

**Comments/Questions:**

- a) GM Fuzie prefaced the Committee that in the past, former Business Services Manager, Jeffrey Schneider, provided the budget update. The General Manager's Finance team will now provide detailed financial and knowledge behind the budget process.
- b) Director Pierpont inquired where else we could save. *[GM Fuzie – we are making constant improvements which eventually equal revenues and cost savings].*
- c) Director Palajac asked about the outlook on the water cost. *[FA Hettick presented the water model spreadsheet showing historical usage, and cost, and explained how the information determines the water budget for FY24-25].*
- d) Director Palajac questioned if there's additional work on the Patterson Ranch Trial project; and if not, remove it from the Capital Improvement Projects Calendar. *[GM Fuzie – the Finance team will remove it].*
- e) GM Fuzie reminded the Committee the Reserves Trend will be included in the budget discussion at the May 29, 2024, Board Meeting.
- f) The Committee praised the Finance team for the detailed information and budget process.
- g) Director Palajac, along with Director Pierpont, agreed and suggested having the rest of the Board of Directors meet one-on-one with the General Manager and staff to review the FY24-25 budget and answer questions before the May 29, 2024 Board Meeting. *[GM Fuzie – agreed and will schedule time this week].*

**Action:**

- a) The Committee agreed to remove the Patterson Ranch Trail line item from the Capital Improvement Projects Calendar.
- b) If Board Members are interested, they can meet with GM Fuzie to review the budget.

**5. Financial Policies Update (Standing Item):**  
FO Dreher had no update to report.

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

- Directors Pierpont and Palajac had no items to report.
- GM Fuzie announced the hiring of Marc Roberts as a Land Agent to assist the District with land matters and issues.

**7. Adjournment:** The meeting was adjourned at 4:08 p.m.

/rvd



Livermore Area Recreation and Park District  
Finance Committee Meeting  
May 13, 2024

**Preview of:  
FY24-25 Operating & CIP Budgets**

# Highlights

## **FY24-25 Budget Highlights**

The Net Operating Budget for FY24-25 is \$136,893, or \$907,839 below the FY23-24 budget as updated at the midyear. Factors contributing to the decrease in our net operating results are as follows:

- 1 An additional \$200,000 for election expenses.
- 2 An additional pay period in FY24-25 accounts for \$460,000 in salary expense.
- 3 Increases in general liability insurance estimated at \$160,000.

## **CIP Budget Highlights**

- 1 Bill Clark, Ida Holm, and Jack Williams Park Playground Equipment Replacement will be completed in FY23-24 using a combination of Restricted and Reserve Funds.
- 2 Cayetano Synthetic Turf Replacement will be completed in the FY23-24 year, funded by the General Fund.
- 3 In FY24-25 we will complete Tex Spruiell and Mocho Park Playground Equipment Replacement using Reserve Funds. Additionally, we will be completing the Sycamore Picnic Area Restrooms and Amphitheater and the Sunken Gardens Bike Pump Track.

**Salary and Benefit Assumptions - FY24-25**

**Salaries**

3% COLA      7/1/2024  
 STEPS          Varies

**ACERA**

Tier	Sept 23-Aug24	Sept24+
1	10.97%	10.97%
3	17.15%	16.49%
4	9.30%	9.06%

**Workers Compensation**

Tier		FY24-25 % of Sal	FY 25-26 % of Sal	Growth Rate
7720	Park Rangers	3.98%	4.18%	5%
8810	Clerical	0.32%	0.34%	5%
9410	Recreation	1.53%	1.61%	5%
9420	Manual	12.48%	13.10%	5%

**457 Plan for Benefitted, non-Pensioned Staff**

FY23-24 % of Sal	FY24-25 % of Sal	
2%	2%	Contribution for Full time Regular Staff
4%	4%	Maximum Match for all benefitted people
4%	4%	Part-Time Benefitted
6%	6%	Regular

**Health, Dental, and Other Benefits Increase Estimates**

Feb 2025 Increase	
UHC	15%
Kaiser	15%
Delta Dental	5%
Other	5%

**LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)**  
**Summary View: FY24-25 Preliminary Budget**

	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>	<b>FY21-22</b>	<b>FY22-23</b>	<b>FY23-24</b>	<b>FY24-25</b>	<b>Increase/(Decrease)</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Final Budget</b>	<b>Preliminary Budget</b>	<b>\$</b>	<b>%</b>
<b>Revenue</b>									
Taxes	\$12,109,084	\$12,887,481	\$13,242,722	\$13,855,920	\$15,053,652	\$15,492,488	\$16,103,528	\$611,040	4%
CA Covid Relief	\$0	\$0	\$0	\$1,223,460	\$0	\$0	\$0	\$0	-
From Operations	\$10,459,970	\$7,285,085	\$4,214,530	\$6,645,867	7,918,709	8,424,375	8,671,778	\$247,403	3%
<b>Total Revenue</b>	<b>\$22,569,054</b>	<b>\$20,172,566</b>	<b>\$17,457,252</b>	<b>\$21,725,247</b>	<b>\$22,972,362</b>	<b>\$23,916,864</b>	<b>\$24,775,306</b>	<b>\$858,442</b>	<b>4%</b>
<b>Salary and Benefits</b>	<b>\$14,733,868</b>	<b>\$14,947,217</b>	<b>\$11,848,622</b>	<b>\$11,859,789</b>	\$12,810,611	\$14,003,624	\$15,529,749	<b>\$1,526,125</b>	<b>11%</b>
<b>Services and Supplies</b>	<b>\$6,210,830</b>	<b>\$6,420,868</b>	<b>\$5,300,010</b>	<b>\$7,047,121</b>	\$8,225,880	\$8,737,974	\$9,040,664	<b>\$302,690</b>	<b>3%</b>
<b>Operating Capital</b>	<b>\$318,780</b>	<b>\$39,128</b>	<b>\$8,795</b>	<b>\$20,328</b>	\$356,868	\$130,533	\$68,000	<b>(\$62,533)</b>	<b>(48%)</b>
<b>Sub-total, Expenses</b>	<b>\$21,263,478</b>	<b>\$21,407,213</b>	<b>\$17,157,426</b>	<b>\$18,927,238</b>	<b>\$21,393,360</b>	<b>\$22,872,131</b>	<b>\$24,638,413</b>	<b>\$1,766,282</b>	<b>8%</b>
<b>Net Operating Results</b>	<b>\$1,305,576</b>	<b>(\$1,234,647)</b>	<b>\$299,826</b>	<b>\$2,798,009</b>	<b>\$1,579,002</b>	<b>\$1,044,732</b>	<b>\$136,893</b>	<b>(\$907,839)</b>	<b>(87%)</b>

**Livermore Area Parks and Recreation District (LARP)**  
**Capital Improvement Projects Calendar**

Project Name	Status	Project Funding Source	FY23-24 Spend	FY24-25 Spend	FY25-26
Park Capacity Enhancements	Not Yet Begun	AB1600	\$350,000	\$930,000	\$1,000,000
Park Capacity Enhancements - Picnic Reservation Areas	Not Yet Begun	AB1600	\$40,000	\$0	\$0
Park Capacity Enhancements - Mocho Gardens	Not Yet Begun	AB1600	\$20,000	\$70,000	\$0
Amphitheater for Sycamore Grove - Arroyo side	In Progress	AB1600	\$120,000	\$180,000	\$0
Bill Clark Park Playground (Equipment/accessibility)	In Progress	Reserve Funds	\$114,300	\$0	\$0
Bill Clark Park Playground (Equipment/accessibility)	In Progress	Restricted Fund	\$88,700	\$0	\$0
Park Equipment Replacement - Ida Holm	In Progress	Restricted Fund	\$32,200	\$0	\$0
Park Equipment Replacement - Ida Holm	In Progress	Reserve Funds	\$207,116	\$0	\$0
Park Equipment Replacement - Jack Williams	In Progress	Reserve Funds	\$244,216	\$0	\$0
Park Equipment Replacement - Tex Spruiell	Not Yet Begun	Reserve Funds	\$0	\$250,000	\$0
Park Equipment Replacement - Mocho	Not Yet Begun	Reserve Funds	\$0	\$250,000	\$0
Park Equipment Replacement - El Padro	Not Yet Begun	Reserve Funds	\$0	\$0	\$250,000
Park Equipment Replacement - Lester J Knott	Not Yet Begun	Reserve Funds	\$0	\$0	\$250,000
Park Equipment Replacement - Hagemann	Not Yet Begun	Reserve Funds	\$0	\$0	\$0
Park Equipment Replacement - Altamont Creek	Not Yet Begun	Reserve Funds	\$0	\$0	\$0
Park Equipment Replacement - Christensen	Not Yet Begun	Reserve Funds	\$0	\$0	\$0
Park Equipment Replacement - Al Caffodio	Not Yet Begun	Reserve Funds	\$0	\$0	\$0
Synthetic Turf Replacement - Cayetano	Not Yet Begun	General Fund	\$1,000,000	\$0	\$0
Restroom at Sycamore Picnic Area (for picnics and programs)	In Progress	AB1600	\$33,500	\$77,450	\$0
Bike Pump Track - Sunken Gardens	In progress	AB1600	\$32,776	\$773,141	\$0
Patterson Ranch Trail	In progress	AB1600	\$0	\$0	\$0
Trevarno Road Water/Sewer Assessment District (last phase)	Completed	General Fund	\$24,523	\$0	\$0
Rodeo Stadium Infrastructure Improvements	Completed	General Fund	\$7,224	\$0	\$0

**Livermore Area Recreation and Park District  
Reserves Trend through June, 2025**

	Balance as of 4/30/24	Adds/(Uses) of Funds for Balance of FY23-24	Projected Balance as of 6/30/24	Adds/(Uses) of Funds in FY24-25	Projected Balance as of 6/30/25
<b>Restricted</b>					
Buckley Trust (Ravenswood)	\$316,192	\$0	\$316,192	\$15,600	\$331,792
Ponderosa Homes (Ida Holm)	\$32,135	(\$32,135)	\$0	\$0	\$0
Signature Homes (Bill Clark Park)	\$88,693	(\$88,693)	\$0	\$0	\$0
Schurman Trust (Senior Services)	\$42,847	\$0	\$42,847	\$2,100	\$44,947
<b>Total, Restricted Funds</b>	<b>\$479,867</b>	<b>(\$120,828)</b>	<b>\$359,039</b>	<b>\$17,700</b>	<b>\$376,739</b>
<b>Committed Funds</b>					
Annual Debt Service - POBs	\$868,566	\$7,515	\$876,081	\$45,090	\$921,171
Annual Debt Service - PG&E OBF	\$171,633	\$1,485	\$173,118	\$8,910	\$182,028
<b>Total, Debt Service</b>	<b>\$1,040,199</b>	<b>\$9,000</b>	<b>\$1,049,199</b>	<b>\$54,000</b>	<b>\$1,103,199</b>
<b>Deferred Maintenance</b>	<b>\$1,173,360</b>	<b>(\$555,632)</b>	<b>\$617,728</b>	<b>(\$464,000)</b>	<b>\$153,728</b>
<b>Assigned Reserves</b>					
Budget Contingency	\$1,532,438	\$76,289	\$1,608,727	\$81,855	\$1,690,582
ESS Reserve	\$120,556	\$1,000	\$121,556	\$6,000	\$127,556
<b>Total, Assigned Reserves</b>	<b>\$1,652,994</b>	<b>\$77,289</b>	<b>\$1,730,283</b>	<b>\$87,855</b>	<b>\$1,818,138</b>
<b>TOTAL Reserves</b>	<b>\$4,346,419</b>	<b>(\$590,171)</b>	<b>\$3,756,248</b>	<b>(\$304,445)</b>	<b>\$3,451,803</b>
<b>FY23-24 Impact of Operating Results (Net Operating Contribution)</b>					
Fund balance as of 4/30/24		\$4,346,419			
Adds/(Uses) for FY23-24		(\$590,171)			
Projected FY23-24 Operating Results		\$1,044,731			
FY23-24 Use of General Fund for CIP		(\$1,031,747)			
<b>NET Increase/(Decrease) to General Fund</b>		<b>\$3,769,232</b>			as of 6/30/24
<b>FY24-25 Impact of Operating Results (Net Operating Contribution)</b>					
Fund balance as of 6/30/24		\$3,769,232			
Adds/(Uses) for FY24-25		(\$304,445)			
Preliminary FY24-25 Operating Results		\$136,894			
FY24-25 Use of General Fund for CIP		\$0			
<b>NET Increase/(Decrease) to General Fund</b>		<b>\$3,601,681</b>			as of 6/30/25