



Greater Vallejo Recreation District

GVRD promotes wellness and healthy lifestyles
by providing safe parks and innovative and fun
recreation programs for all residents.

BOARD OF DIRECTORS

Rizal Aliga
Robert Briseño
Thomas Judt
Tom Starnes

GENERAL MANAGER

Gabe Lanusse

Budget and Finance Committee Agenda

Directors: Briseño & Starnes

Tuesday, June 18, 2024

1:00 p.m.

**Administrative Office – Board Room
401 Amador Street**

This committee shall work with the General Manager and other staff of the District on the annual budget(s), projections, and other financial matters. This committee shall review the General Manager and Directors' expenses, annual audit, and annual financial statement before publication. The committee will ensure that investment policies are followed and that funds are invested in a prudent manner with adequate protections to prevent misuse.

1. Public Comment

Members of the public may speak on any item within the jurisdiction of the Committee. Each speaker is limited to 3 minutes and a spokesperson for an organization is limited to 5 minutes.

2. Review Proposed Budget Reductions for FY 24/25

3. Discuss FY 24/25 Preliminary Budget

- Changes made so far
- Additional changes and cuts

4. Discus Cash Flow Related Picture and efforts being made

5. Status Update on CalPERS Part Time Audit

6. Meeting Adjourn

Greater Vallejo Recreation District
FY 24-25 Preliminary Budget By Department

| Fund # | Revenue/ Expense | Department Number & Name | FY 22/23 Year- End Actual (Unaudited) | FY 23/24 Amended Budget | FY 23/24 Actuals thru 02/29/24 | FY 23/24 Budget Variance | FY 24/25 Preliminary Budget |
|-----------------|----------------------|--------------------------------------|---|-------------------------------|--------------------------------------|--------------------------------|-----------------------------------|
| 01-General Fund | Revenue | 001-General Support & Administration | 6,153,976 | 6,204,045 | 3,115,300 | 3,088,745 | 6,664,165 |
| | | 010-Recreation Administration | 3,700 | 3,500 | 3,700 | (200) | 8,000 |
| | | 301-Visitor Services | 258,778 | 198,900 | 102,619 | 96,281 | 234,400 |
| | | 415-Children's Wonderland | 43,431 | 53,200 | 23,358 | 29,842 | 44,750 |
| | | 430-Break Camp | 79,772 | 69,740 | 49,074 | 20,666 | 67,500 |
| | | 450-Vallejo Community Center | 28,163 | 100,232 | 82,729 | 17,503 | 132,800 |
| | | 451-Foley Cultural Center | 270,044 | 199,552 | 160,005 | 39,547 | 223,500 |
| | | 460-Sports | 74,760 | 90,332 | 34,943 | 55,389 | 59,775 |
| | | 465-Community Events | 4,362 | 12,300 | 4,323 | 7,977 | 9,800 |
| | | 480-ExLP | 414,762 | 203,100 | 266,355 | (63,255) | 562,000 |
| | | 481-After School Programs | 435,799 | 339,300 | 178,992 | 160,308 | 445,000 |
| | | 486-Teen Services | 0 | 79,475 | 0 | 79,475 | 29,666 |
| | | 487-Franklin Gym | 0 | 52,000 | 0 | 52,000 | 51,500 |
| | | 490-Adaptive Recreation | 819 | 330 | 620 | (290) | 800 |
| | | 720-North Vallejo Community Center | 31,905 | 26,800 | 27,067 | (267) | 37,380 |
| | | 721-South Vallejo Community Center | 73,391 | 64,235 | 38,992 | 25,243 | 61,900 |
| | | 730-Cunningham Pool | 314,057 | 378,107 | 107,462 | 270,645 | 322,000 |
| | | 906-CIP | 0 | 1,667,642 | 250,000 | 1,417,642 | 500,000 |
| | Revenue Total | | 8,187,720 | 9,742,790 | 4,445,539 | 5,297,251 | 9,454,936 |
| | Expense | 001-General Support & Administration | 1,924,902 | 1,973,958 | 1,107,147 | 866,810 | 1,935,528 |
| | | 007-Human Resources | 382,863 | 415,847 | 201,081 | 214,766 | 417,230 |
| | | 010-Recreation Administration | 387,501 | 392,351 | 272,779 | 119,572 | 390,482 |
| | | 100-Finance | 462,462 | 479,689 | 354,945 | 124,744 | 726,628 |
| | | 200-Park Maintenance & Development | 204,955 | 212,511 | 120,981 | 91,530 | 215,351 |
| | | 300-Facilities | 566,774 | 1,197,464 | 703,268 | 494,196 | 992,879 |
| | | 301-Visitor Services | 142,528 | 154,256 | 88,983 | 65,273 | 154,170 |
| | | 310-Landscaping & Grounds | 1,317,164 | 1,403,479 | 840,530 | 562,949 | 1,286,456 |
| | | 312-McIntyre Ranch | 0 | 50,000 | 39,995 | 10,005 | 10,000 |
| | | 415-Children's Wonderland | 202,883 | 84,773 | 122,650 | (37,877) | 147,617 |
| | | 430-Break Camp | 151,288 | 196,074 | 153,725 | 42,349 | 214,406 |
| | | 450-Vallejo Community Center | 40,208 | 218,066 | 115,735 | 102,331 | 203,112 |
| | | 451-Foley Cultural Center | 336,054 | 314,188 | 167,236 | 146,951 | 329,775 |
| | | 460-Sports | 127,833 | 159,524 | 60,461 | 99,063 | 51,174 |
| | | 465-Community Events | 50,132 | 107,631 | 56,547 | 51,084 | 77,515 |
| | | 480-ExLP | 496,493 | 332,192 | 333,470 | (1,278) | 561,591 |

Greater Vallejo Recreation District
FY 24-25 Preliminary Budget By Department

| Fund # | Revenue/ Expense | Department Number & Name | FY 22/23 Year- End Actual (Unaudited) | FY 23/24 Amended Budget | FY 23/24 Actuals thru 02/29/24 | FY 23/24 Budget Variance | FY 24/25 Preliminary Budget |
|---------------|-----------------------------|---|--|--|---|---|--|
| | | 481-After School Programs | 447,073 | 551,799 | 253,595 | 298,204 | 444,655 |
| | | 486-Teen Services | 970 | 66,695 | 4,231 | 62,464 | 13,162 |
| | | 487-Franklin Gym | 0 | 212,912 | 3,936 | 208,976 | 186,588 |
| | | 490-Adaptive Recreation | 2,860 | 35,893 | 2,846 | 33,048 | 24,772 |
| | | 720-North Vallejo Community Center | 40,527 | 70,257 | 53,451 | 16,806 | 99,713 |
| | | 721-South Vallejo Community Center | 64,768 | 70,277 | 44,255 | 26,022 | 17,266 |
| | | 730-Cunningham Pool | 459,052 | 541,775 | 450,388 | 91,387 | 613,430 |
| | | 906-CIP | 681,681 | 2,522,038 | 1,923,584 | 598,454 | 903,000 |
| | Expense Total | | 8,490,973 | 11,763,649 | 7,475,818 | 4,287,831 | 10,016,501 |
| | | Total General Fund Excess (Deficiency) of Revenue Over Expense | (303,253) | (2,020,859) | (3,030,280) | 1,009,421 | (561,565) |

Greater Vallejo Recreation District
FY 24-25 Preliminary Budget By Department

| Fund # | Revenue/ Expense | Department Number & Name | FY 22/23 Year- End Actual (Unaudited) | FY 23/24 Amended Budget | FY 23/24 Actuals thru 02/29/24 | FY 23/24 Budget Variance | FY 24/25 Preliminary Budget |
|--------------|----------------------|--|---|-------------------------------|--------------------------------------|--------------------------------|-----------------------------------|
| 09-Measure K | Revenue | 001-General Support & Administration | 2,128,094 | 2,030,000 | 1,061,944 | 968,056 | 2,145,414 |
| | Revenue Total | | 2,128,094 | 2,030,000 | 1,061,944 | 968,056 | 2,145,414 |
| | Expense | 001-General Support & Administration | 33,126 | 76,400 | 21,230 | 55,170 | 99,000 |
| | | 010-Recreation Administration | 48,346 | 30,000 | 30,785 | (785) | 32,000 |
| | | 100-Finance | 0 | 2,000 | 0 | 2,000 | 2,800 |
| | | 300-Facilities | 879,247 | 342,253 | 148,055 | 194,198 | 351,210 |
| | | 310-Landscaping & Grounds | 196,445 | 263,920 | 146,548 | 117,372 | 267,318 |
| | | 415-Children's Wonderland | 37,826 | 83,674 | 78,041 | 5,633 | 82,614 |
| | | 450-Vallejo Community Center | 25,759 | 17,500 | 18,899 | (1,399) | 18,513 |
| | | 451-Foley Cultural Center | 55,668 | 67,000 | 45,099 | 21,901 | 70,350 |
| | | 460-Sports | 21,321 | 64,542 | 41,165 | 23,377 | 64,490 |
| | | 465-Community Events | 983 | 8,808 | 14,144 | (5,335) | 21,086 |
| | | 486-Teen Services | 222 | 16,516 | 3,694 | 12,822 | 16,504 |
| | | 490-Adaptive Recreation | 80 | 2,743 | 47 | 2,696 | 2,741 |
| | | 720-North Vallejo Community Center | 11,996 | 12,800 | 8,247 | 4,553 | 13,440 |
| | | 721-South Vallejo Community Center | 23,298 | 18,800 | 12,746 | 6,054 | 19,740 |
| | | 730-Cunningham Pool | 500,601 | 483,212 | 183,471 | 299,741 | 530,878 |
| | | 906-CIP | 50,833 | 540,427 | 433,935 | 106,492 | 0 |
| | Expense Total | | 1,885,751 | 2,030,597 | 1,186,106 | 844,492 | 1,592,684 |
| | | Total Measure K Excess (Deficiency) of Revenue Over Expense | 242,343 | (597) | (124,162) | 123,564 | 552,730 |
| | | Total General Fund & Measure K Combined Excess/Deficiency of Revenue Over Expense | (60,909) | (2,021,456) | (3,154,441) | 1,132,985 | (8,835) |

Greater Vallejo Recreation District
FY 24-25 Preliminary Budget By Category

| Revenue/Expense Category | FY 22/23 Year- End Actual (Unaudited) | FY 23/24 Amended Budget | FY 23/24 Actuals thru 02/29/24 | FY 23/24 Budget Variance | FY 24/25 Preliminary Budget |
|---|---|-------------------------------|--------------------------------------|--------------------------------|-----------------------------------|
| General Fund Revenue | | | | | |
| Property Taxes | 5,925,147 | 6,059,159 | 2,962,722 | 3,096,437 | 6,334,944 |
| Intergovernmental Revenue | 0 | 739,690 | 0 | 739,690 | 1,132,000 |
| Charges for Services | 943,347 | 1,039,720 | 458,051 | 581,669 | 568,856 |
| Rents: Use of Facilities/Equipment | 619,357 | 584,783 | 340,583 | 244,200 | 696,415 |
| Use of Money & Property (Contract Rents, Leases, Int Income) | 186,353 | 142,796 | 126,764 | 16,032 | 179,131 |
| Grants | 414,762 | 1,131,052 | 516,355 | 614,697 | 500,000 |
| Donations | 491 | 5,500 | 300 | 5,200 | 0 |
| Other Revenue | 98,263 | 40,090 | 40,764 | (674) | 43,590 |
| Total General Fund Revenue | 8,187,720 | 9,742,790 | 4,445,539 | 5,297,251 | 9,454,936 |
| Full-Time Salaries | 2,674,658 | 3,028,926 | 1,975,396 | 1,053,530 | 3,239,982 |
| Part-Time Salaries | 1,267,555 | 1,258,839 | 1,040,336 | 218,503 | 1,445,241 |
| Non-Retirement Employee Benefits | 788,588 | 954,507 | 581,810 | 372,697 | 957,261 |
| Medical Insurance - Retiree | 85,664 | 77,490 | 56,010 | 21,480 | 87,000 |
| CalPERS | 752,783 | 763,114 | 135,381 | 627,733 | 385,292 |
| Services & Supplies | 1,306,737 | 1,640,358 | 995,180 | 645,178 | 1,444,990 |
| Computer Services, Software & Equipment | 98,837 | 104,901 | 75,954 | 28,947 | 115,386 |
| County Tax Collection Fee | 66,054 | 80,000 | 219 | 79,781 | 80,000 |
| Professional Services | 423,489 | 276,608 | 295,814 | (19,206) | 580,416 |
| Facilities Maintenance Expense | 14,500 | 726,376 | 396,134 | 330,242 | 447,367 |
| Other Post Employment Benefit (OPEB) | 0 | 0 | 0 | 0 | 0 |
| Transfer to Debt Service (POB) | 330,427 | 330,493 | 0 | 330,493 | 330,565 |
| Total General Fund Expense | 7,809,292 | 9,241,611 | 5,552,234 | 3,689,377 | 9,113,501 |
| Total General Fund Excess (Deficiency) of Revenue Over Expense Before Capital Outlay & CIP | 378,428 | 501,179 | (1,106,695) | 1,607,874 | 341,435 |
| Capital Outlay & CIP | 681,681 | 2,522,038 | 1,923,584 | 598,454 | 903,000 |
| Total Capital Outlay & CIP Expense | 681,681 | 2,522,038 | 1,923,584 | 598,454 | 903,000 |
| Total General Fund Expense with Capital Outlay & CIP | 8,490,973 | 11,763,649 | 7,475,818 | 4,287,831 | 10,016,501 |
| Total General Fund Excess (Deficiency) of Revenue Over Expense with Capital Outlay & CIP Expense | (303,253) | (2,020,859) | (3,030,280) | 1,009,421 | (561,565) |

Greater Vallejo Recreation District
FY 24-25 Preliminary Budget By Category

| Revenue/Expense Category | FY 22/23 Year- End Actual (Unaudited) | FY 23/24 Amended Budget | FY 23/24 Actuals thru 02/29/24 | FY 23/24 Budget Variance | FY 24/25 Preliminary Budget |
|--|---|-------------------------------|--------------------------------------|--------------------------------|-----------------------------------|
| Measure K Revenue | | | | | |
| Other Revenue | 0 | 0 | | 0 | 0 |
| Special Assessments - Measure K | 2,128,094 | 2,030,000 | 1,061,944 | 968,056 | 2,145,414 |
| Total Measure K Revenue | 2,128,094 | 2,030,000 | 1,061,944 | 968,056 | 2,145,414 |
| Part-Time Salaries | 312,508 | 503,941 | 196,112 | 307,829 | 517,941 |
| Non-Retirement Employee Benefits | 24,721 | 50,929 | 17,751 | 33,179 | 76,982 |
| Services & Supplies | 880,214 | 903,300 | 535,705 | 367,595 | 962,961 |
| Computer Services, Software & Equipment | 48,346 | 30,000 | 30,785 | (785) | 32,000 |
| Professional Services | 0 | 2,000 | 0 | 2,000 | 2,800 |
| Facilities Maintenance Expense | 569,129 | 0 | (28,277) | 28,277 | 0 |
| Measure K Refunds | 0 | 0 | 96 | (96) | 0 |
| Total Measure K Expense | 1,834,918 | 1,490,170 | 752,171 | 737,999 | 1,592,684 |
| Capital Outlay & CIP | 50,833 | 540,427 | 433,935 | 106,492 | 0 |
| Total Capital Outlay & CIP | 50,833 | 540,427 | 433,935 | 106,492 | 0 |
| Total Measure K Expense with Capital Outlay & CIP | 1,885,751 | 2,030,597 | 1,186,106 | 844,492 | 1,592,684 |
| Total Measure K Excess (Deficiency) of Revenue Over Expense With Capital Outlay & CIP | 242,343 | (597) | (124,162) | 123,564 | 552,730 |
| | | | | | |
| Total General Fund & Measure K Combined Excess/Deficiency of Revenue Over Expense | (60,909) | (2,021,456) | (3,154,441) | 1,132,985 | (8,835) |