

LIVERMORE AREA RECREATION AND PARK DISTRICT

MINUTES

FINANCE COMMITTEE

Thursday, April 25, 2019
3:30 PM

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

Committee Members Present: Chair Palajac and Director Faltings

Staff Present: Jeffrey Schneider, Julie Dreher, Jill Kirk,
Patricia Lord, Lynn Loucks, Linda VanBuskirk

Members of the Public Present: None

1. **Call to Order:** The meeting of the Finance Committee was called to order at 3:30 p.m.
2. **Public Comment:** There was no public comment.

3. Audio/Video Recording of Board of Directors Meetings:

The Committee reviewed and discussed the staff report presented by Assistant General Manager Patricia Lord. Director Faltings gave a history of the decision the Board made long before the Special District Leadership Foundation's District Transparency Certificate of Excellence requirements came out. She said the driving factors were transparency, getting the District out there before the public, and that, at the time, the City of Livermore, Livermore Valley Joint Unified School District (LVJUSD) and LARPD were all approached by the local cable provider to video record their meetings to televise on the local community channel.

Director Faltings stated she does not support the idea of switching over to audio recording only of the District's Board meetings. Chair Palajac reported that, after an informal poll, those she spoke with said they don't care if it's audio or video, but that they would rather see the money used for something else.

- Staff was directed to prepare a balanced report on the range of options available, so the Board may consider the pros and cons of each.

The Committee suggested the item be forwarded to the Board for discussion to re-affirm whether the District wants to continue videotaping or change to a different method.

4. Board Compensation

The Committee reviewed and discussed the staff report presented by AGM Lord.

- Staff was directed to clarify compensable items listed in “Appendix A, Compensation Guidelines for the Board of Directors of the Livermore Area Recreation and Park District.” (*i.e. addition of 1:1 meetings with the GM*)
- Committee suggested making all meetings compensable at up to \$100, not to exceed \$600 per month.
- AGM Lord to confirm the annual increase of up to 5% language with legal counsel, Monica Streeter.

The Committee forwarded the item to the Board for review and discussion.

5. Proposed Update to Budget Policy FIN-07-2078

The Committee reviewed the staff report given by Administrative Services Manager Jeffrey Schneider, which highlighted proposed revisions to the District’s Budget Policy to address changing the Final Budget approval date to June 30th instead of August 30th, prior to the onset of the District’s new fiscal year. Revisions also include the Capital Improvement Plan budget process.

- Under the section “Budget Adjustments and Amendments” the Committee suggested including a specific delegation of authority amount for the General Manager to operate under. The amount should be a reasonable cumulative amount.
- On Attachment B at section 5788.5, although the PRC states the Board of Directors shall adopt a final budget on or before August 30th, the District should operate with a deadline of June 30th, unless the Board gives an extension of time to do so.

6. Financials through March / High-Level View

ASM Schneider walked the Committee members through two financial schedules handed out:

- 1) Actual Results vs. Budget, YTD thru Mar 19: Results by Unit/Department; and
- 2) Actual Results vs. Prior Year, YTD thru March 19: Results by Unit/Dept.

He reported that the results are favorable, and that managers have been effectively managing their budgets.

7. Status of Audit

ASM Schneider reported that the District has a Draft Audit. A management discussion and analysis narrative is pending to address how AB1600 funds are treated.

- The Draft Audit will be presented to the full Board on May 29th for review and to consider acceptance.

8. Status of Strategic Plan

ASM Schneider reported that a 5-year strategic plan is being developed.

9. Status of Bothwell

- In response to a question by Director Palajac regarding what upgrades the District is responsible for, ASM Schneider responded that the contract between LARPD and LVPAC will be reviewed for clarification.

10. Update on Finance Initiatives

ASM Schneider handed out “Administrative Services – FY18-19 Goals and Objectives – Finance” and reported on the current status of items listed.

11. Matters Initiated: None.

12. Adjournment: The meeting was adjourned at 5:00 p.m.

#	Item	Orig Date	Current Date/Status	Person(s)	Notes
15	Integrated Payroll/HR information System (HRIS)	Q4	On target	Dreher, Ha, HR	Kronos agreement executed; Kick-off in Jan19 and Go-Live in Apr19. Will automate time recording and replace dated Great Plains HR and Payroll modules
New 16	Analysis of PT/FT Financial Impact; roll-out of new Regular and PT Benefitted status		DONE Q2	Schneider, Dreher, Shannon	Heavy effort that hadn't been anticipated in original plan; completion with pay period beginning Dec30
New 17	Mid-Year Budget Process		Mar19	Schneider, Dreher	Will involve reassessing personnel costs and casual employee staffing levels as well as timing of non-labor spend
New 18	Updated CIP Plans provided to City for their 2-yr plan for AB1600 funded projects		Jan19 (update Feb19)	Schneider, Dreher	Provided view as requested on Jan10. Rec'd updated Inflow projections late Jan19 and in FEB19 will deliver revised plans given revised inflow projections
New 19	Annual Operating and CIP budget process		Q419	Schneider, Dreher	
New 20	Implement Procurement Module in Great Plains		Q419	Schneider, Loucks	
New 21	Clean-up Chart of Accounts		Q419	Schneider, Loucks, Dreher, Contractor	Need to establish consistent use of account segments (location, fund, account, unit, etc..) and clean-up account descriptions
22	Assess and deploy new Budget/Reporting tool	Tbd	FY19-20	Dreher/Schneider	A significant effort that will begin once Payroll/HRIS and G/L applications are in place
23	ACERA submission format	Tbd	FY19-20	Dreher/Ha	Comply with ACERA file submission requirements
24	Implement Quarterly Forecast	Tbd	FY19-20	Dreher/Schneider	
New 25	Support new Recreation SW assessment	Tbd	FY19-20	Dreher/Schneider	With Recreation Mgmt, assess alternatives to Active