



GREATER VALLEJO RECREATION DISTRICT

Mission Statement: *Building community and enhancing quality of life through people, parks, and programs.*

395 Amador Street, Vallejo, CA 94590-6320 • 707-648-4600 • FAX 707-648-4616

Board of Directors
Robert Briseno
Gary Salvadori
Ron Bowen
Adjoa McDonald
Rizal Aliga

General Manager
Gabriel Lanusse

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Greater Vallejo Recreation District Board of Directors

AGENDA-SPECIAL MEETING

March 21, 2022

Administrative Office – Board Room

395 Amador Street

6:30 p.m.

1) **Call to Order**

2) **Pledge of Allegiance**

3) **Roll Call**

4) **Approval of Agenda**

5) **Public Comment:**

Members of the public may speak on any item not on the agenda but within the jurisdiction of the Board. Items on the agenda can be addressed at the time the matter is taken up. Each speaker is limited to 3 minutes and a spokesperson for an organization is limited to 5 minutes.

6) **Financials:**

Discussion on Fiscal Year 2022-2023 Budget (Harman)

Status and Goals for:

Recreation-

Aquatics

Community Centers

Youth

Sports

Special events

**Maintenance-
Facilities
Parks
Capital Improvement Projects**

7) Announcements and Comments from Board Members:

8) Meeting Adjourn:

Next meeting: March 24, 2022 –Board Meeting

**Greater Vallejo Recreation District
Balance Sheet
All Funds Combined
February 28, 2022**

Assets

Cash - Solano County	5,077,682.62
Cash - General Account - Bank of the West	285,229.79
Cash - Payroll - Bank of the West	13,411.21
Cash - Umpqua Bank - Reserve Account	1,627,497.14
Cash - Retiree Benefit Trust Fund	1,298,358.36
Accounts Receivable	<u>0.00</u>

Total Assets 8,302,179.12

Liabilities

Accounts Payable	136,834.10
Payroll Related Payables	5,983.11
Building Deposits Payable	39,213.12
Amount Due Customers - Etrak	<u>4,095.78</u>

Total Liabilities 186,126.11

Net Assets

Fund Balance - Restricted Operating Reserve	2,500,000.00
Fund Balance - Unrestricted Operating Reserve	2,938,174.31
Fund Balance - Restricted Retiree Benefit	1,298,358.36
Fund Balance - Designated Reserve 15%	1,627,497.14
Excess Revenues Over Expenses	<u>(248,576.80)</u>

Total Net Assets 8,115,453.01

Total Liabilities and Net Assets 8,301,579.12

**Greater Vallejo Recreation District
Financial Report Year-to-Date
as of February 28, 2022
All Funds**

<u>Revenue</u>	<u>Actual Yr to Date</u>	<u>Annual Budget</u>	<u>Amount Remaining</u>	<u>Percent</u>
Administration	4,598,885	7,930,654	3,331,769	57.99%
Buildings & Trades	0	0	0	0.00%
Park Maintenance & Visitor Service	144,607	203,400	58,793	71.09%
Recreation	668,273	1,537,811	869,538	43.46%
Total Revenues	5,411,765	9,671,865	4,260,100	55.95%
<u>Expenses</u>	<u>Actual Yr to Date</u>	<u>Annual Budget</u>	<u>Amount Remaining</u>	<u>Percent</u>
Administration & General Support	1,338,051	2,338,116	1,000,065	57.23%
Planning & Development	115,881	173,688	57,807	66.72%
Buildings & Trades	935,497	1,378,322	442,825	67.87%
Visitor Services	64,370	153,174	88,804	42.02%
Landscaping & Grounds	1,126,833	2,140,444	1,013,611	52.64%
Recreation	1,764,081	3,656,695	1,892,614	48.24%
Deferred Maintenance	315,630	2,910,000	2,594,370	0.00%
Contingency Reserve	0	22,826	22,826	0.00%
Retiree Medical Benefit - OPEB	0	0	0	0.00%
Total Expenditures	5,660,343	12,773,265	7,112,922	44.31%
Net Revenues Over (Expenditures)	(248,578)	(3,101,400)	(2,852,822)	

Greater Vallejo Recreation District
Financial Report Year-to-Date
7/2021-2/2022
All Funds Detailed

<u>Revenues</u>		<u>Actual</u>	<u>Annual</u>	<u>Variance</u>	<u>Percent</u>	
		<u>Yr to Date</u>	<u>Budget</u>			
001	Administration	4,598,885	7,930,654	3,331,769	57.99%	4,598,885
200	Planning & Development	0	0	0	0.00%	
300	Buildings & Trades	0	0	0	0.00%	-
301	Visitor Services	144,117	203,400	59,283	70.85%	
310	Landscaping & Grounds	490	0	(490)	0.00%	144,607
010	Recreation Administration	2,200	0	(2,200)	0.00%	
415	Children's Wonderland	42,756	41,605	(1,151)	102.77%	
430	Break Camp	15,308	45,098	29,790	33.94%	
450	VCC	34,803	55,104	20,301	63.16%	
451	FCC	86,728	178,794	92,066	48.51%	
460	Sports	56,816	72,407	15,591	78.47%	
465	Community Programs	1,025	19,925	18,900	5.14%	
480	ExLP	57,550	317,630	260,080	18.12%	
481	After School Programs	156,143	315,140	158,997	49.55%	
486	Teen Services	0	5,825	5,825	0.00%	
490	R.E.A.C.H.	0	3,148	3,148	0.00%	
720	NVCC	8,491	24,878	16,387	34.13%	
721	SVCC	19,242	40,772	21,531	47.19%	
730	Cunningham Pool	187,213	417,485	230,272	44.84%	668,273

Total Revenues	5,411,765	9,671,865	4,260,100	55.95%	5,411,765
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<u>Expenses</u>		<u>Actual</u>	<u>Annual</u>	<u>Variance</u>	<u>Percent</u>	
		<u>Yr to Date</u>	<u>Budget</u>			
001	Administration	857,204	1,504,029	646,825	56.99%	
007	Human Resources	229,302	423,494	194,192	54.15%	
100	Finance	251,546	410,593	159,047	61.26%	1,338,051
200	Planning & Development	115,881	173,688	57,807	66.72%	115,881
300	Buildings & Trades	935,497	1,378,322	442,825	67.87%	935,497
301	Visitor Services	64,370	153,174	88,804	42.02%	64,370
310	Landscaping & Grounds	1,126,833	2,140,444	1,013,612	52.64%	1,126,833
010	Recreation Administration	225,794	435,598	209,804	51.84%	
415	Children's Wonderland	74,668	113,439	38,771	65.82%	
430	Break Camp	75,170	140,620	65,450	53.46%	
450	VCC	77,905	197,006	119,101	39.54%	
451	FCC	108,643	282,717	174,074	38.43%	
460	Sports	98,876	183,378	84,503	53.92%	
465	Community Programs	12,519	124,160	111,641	10.08%	
480	ExLP	282,423	564,884	282,461	50.00%	
481	After School Programs	145,350	418,046	272,696	34.77%	
486	Teen Services	740	15,787	15,047	4.69%	
490	R.E.A.C.H.	694	8,367	7,673	8.29%	
720	NVCC	41,011	108,027	67,016	37.96%	
721	SVCC	57,183	185,356	128,173	30.85%	
730	Cunningham Pool	563,105	879,310	316,205	64.04%	1,764,081
	Deferred Maintenance	315,630	2,910,000	2,594,370	10.85%	315,630
	Contingency Reserve	0	22,826	22,826	0.00%	
	Retiree Medical Benefit - OPEB	0	0	0		

Total Expenditures	5,660,342	12,773,265	7,112,923	44.31%	5,660,342
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Net Revenues Over (Expenditures)	(248,577)	(3,101,400)	(2,852,823)		(248,577)
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Greater Vallejo Recreation District
Financial Report Year-to-Date
as of February 28, 2022
Measure K

<u>Revenue</u>	<u>Actual Yr to Date</u>	<u>Annual Budget</u>	<u>Amount Remaining</u>	<u>Percent</u>
Administration	1,047,658	2,102,787	1,055,129	49.82%
Total Revenues	1,047,658	2,102,787	1,055,129	49.82%
<u>Expenses</u>	<u>Actual Yr to Date</u>	<u>Annual Budget</u>	<u>Amount Remaining</u>	<u>Percent</u>
Administration & General Support	23,394	101,000	77,606	23.16%
Buildings & Trades	604,658	843,520	238,862	71.68%
Landscaping & Grounds	338,469	685,852	347,383	49.35%
Recreation	419,145	706,668	287,523	59.31%
Deferred Maintenance	123,044	752,000	628,956	0.00%
Total Expenditures	1,508,710	3,089,040	1,580,330	48.84%
Net Revenues Over (Expenditures)	(461,052)	(986,253)	(525,201)	

Greater Vallejo Recreation District
Financial Report Year-to-Date
7/2021-2/2022
Measure K Detailed

<u>Revenues</u>		<u>Actual</u>	<u>Annual</u>	<u>Variance</u>	<u>Percent</u>	
		<u>Yr to Date</u>	<u>Budget</u>			
001	Administration	1,047,658	2,102,787	1,055,129	49.82%	
007	Human Resources	0	0	0		
100	Finance	0	0	0		1,047,658
200	Planning & Development	0	0	0		
300	Buildings & Trades	0	0	0		
301	Visitor Services	0	0	0		
310	Landscaping and Grounds	0	0	0		
010	Recreation Administration	0	0	0		
415	Children's Wonderland	0	0	0		
430	Break Camp	0	0	0		
450	VCC	0	0	0		
451	FCC	0	0	0		
460	Sports	0	0	0		
462	Mare Island Sports Center	0	0	0		
465	Special Events	0	0	0		
475	Cool School	0	0	0		
480	21st Century After School	0	0	0		
481	After School Programs	0	0	0		
486	Teen Services	0	0	0		
490	R.E.A.C.H.	0	0	0		
720	NVCC	0	0	0		
721	SVCC	0	0	0		
730	Cunningham Pool	0	0	0		

Total Revenues	1,047,658	2,102,787	1,055,129	49.82%	1,047,658
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<u>Expenses</u>		<u>Actual</u>	<u>Annual</u>	<u>Variance</u>	<u>Percent</u>	
		<u>Yr to Date</u>	<u>Budget</u>			
001	Administration	23,394	99,000	75,606	23.63%	
007	Human Resources	0	0	0		
100	Finance	0	2,000	2,000	0.00%	23,394
200	Planning & Development	0	0	0		
300	Buildings & Trades	604,658	843,520	238,862	71.68%	604,658
301	Visitor Services	0	0	0		
310	Landscaping & Grounds	338,469	685,852	347,383	49.35%	338,469
010	Recreation Administration	1,305	13,350	12,045		
415	Children's Wonderland	35,179	83,537	48,358	42.11%	
430	Break Camp	0	0	0		
450	VCC	6,664	13,762	7,098	48.42%	
451	FCC	26,631	61,840	35,209	43.06%	
460	Sports	14,833	64,197	49,364	23.11%	
465	Community Services	2,032	43,926	41,894	4.63%	
480	21st Century After School	0	0	0		
481	After School Programs	0	0	0		
486	Teen Services	112	4,718	4,606	2.37%	
490	R.E.A.C.H.	66	2,784	2,718	2.37%	
720	NVCC	6,144	10,200	4,056	60.24%	
721	SVCC	7,364	20,640	13,276	35.68%	
730	Cunningham Pool	318,817	387,714	68,897	82.23%	419,145
	Deferred Maintenance	123,044	752,000	628,956	16.36%	123,044
	Contingency Reserve	0				
	Retiree Medical Benefit - OPEB	0				

Total Expenditures	1,508,711	3,089,040	1,580,329	48.84%	1,508,711
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Net Revenues Over (Expenditures)	(461,053)	(986,253)	(525,200)		(461,053)
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Greater Vallejo Recreation District
Revenue and Expense Variance Report
February, 2022

	For February Only		Cumulative through February		Adopted Budget	Projected at Year End	Variance	Projected at Year End with Anomaly	Notes
	Anticipated		Actual						
	%	\$	%	\$					
<u>REVENUES</u>									
Taxes	0.0%	\$0	51.3%	\$3,836,961	\$7,483,812	\$7,661,455	\$177,643	\$7,661,455	
Administration	5.6%	\$25,200	50.2%	\$224,369	\$446,842	\$152,328	(\$294,514)	\$746,687	1
Parks & Facilities Maint.	7.0%	\$14,300	52.9%	\$107,602	\$203,400	\$273,350	\$69,950	\$273,350	
Recreation	8.9%	\$136,500	59.7%	\$917,764	\$1,537,811	\$1,119,763	(\$418,048)	\$1,119,763	
Total Revenues		\$176,000		\$5,086,696	\$9,671,865	\$9,206,896	(\$464,969)	\$9,801,255	
<u>EXPENSES</u>									
Administration	8.3%	\$193,300	62.0%	\$1,449,631	\$2,338,116	\$2,158,149	(\$179,967)	\$2,158,149	
Parks & Facilities Maint.	7.7%	\$294,400	57.0%	\$2,193,255	\$3,845,628	\$3,932,115	\$86,487	\$3,932,115	
Recreation Programs	8.0%	\$293,800	62.0%	\$2,266,745	\$3,656,695	\$2,845,802	(\$810,893)	\$2,845,802	
Total Expenses		\$781,500		\$5,909,631	\$9,840,439	\$8,936,066	(\$904,373)	\$8,936,066	

Change in Fund Balance (\$168,574) \$270,831 \$439,405 \$865,189

Note 1: The percentage anticipated through February for Administration is 50.2%. In January, we received a one-time payment of \$594,359 in COVID-19 Fiscal Relief funding from the state. If this amount were to be included in the "Actual" revenue, the "Projected at Year End" would be calculated as "\$670,846 is 50.2 percent of what?" This would result in a projected amount of approx. \$1,336,000. Therefore, the amount of the relief funding has been removed from the actual YTD total. It has been replaced without a formula in the column labeled "Projected at Year End with anomaly."

Administration Revenue Cumulative through February
 Actual \$670,846
 Anomaly \$594,359 COVID-19 Fiscal Relief
 Actual less Anomaly \$76,487