Greater Vallejo Recreation District

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

In accordance with California Government Code Section 54957.5, materials related to an item on this Agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the District's Administrative Office, 401 Amador Street, Vallejo, CA during normal business hours or electronically on our website.

In compliance with the Americans with Disabilities Act, Special assistance for participating in this meeting can be obtained by contacting the District Office at 707-648-4604. A 48-hour notification would enable the District to make reasonable accommodations to ensure accessibility to this meeting. (28 CFR 35.102-35.104 ADA Title II).

Board of Directors Meeting Agenda

Thursday, August 27, 2026

Administrative Office-Board Room, 401 Amador Street, Vallejo, CA 94590

6:30 p.m. – Regular Session

Public Comment on Items on the Agenda
If you wish to speak on an item under discussion by the Board of Directors which appears on this Agenda, you may do so upon receiving recognition from the Chairperson of the Board. Each individual may speak for up to three minutes.

1. Pledge of Allegiance:

2. Roll Call:

3. Approval of Agenda:

4. Public Comment:
   (Note: For matters not otherwise listed on this agenda. The Board of Directors welcomes your comments under this section but is prohibited by State Law from discussing items not listed on the agenda. Your item will be taken under consideration and may be referred to Board of Directors Committee(s) and/or Staff.) To provide an opportunity for all members of the public who wish to address the Board, there is a time allocation of 3 minutes for each speaker.

5. Chairperson Opening Comments:

6. Presentation:
   Policies and Procedures Review Update-Municipal Resources Group (MRG)

7. Consent Calendar:

Items listed on the consent calendar are considered routine in nature and may be enacted by one motion. If discussion is required, that item will be removed from the consent calendar and will be considered separately.

7.1 Approve Board Minutes – August 13, 2026

7.2 Accept Facilities and Development Committee Minutes – August 19, 2026

8. Financials:

8.1 Approval of Resolution 2026-06 Adopting the Revised Annual Operating Budget for Fiscal Year 2025-2026 (Parkhurst)

8.2 Accept Financial Statement 6/1/2026 Through 6/30/2026 – Year End (Parkhurst)

9. Staff Updates:

9.1 Interim General Manager

9.2 Finance Director

9.3 Parks and Facilities Director

10. Announcements and Comments from Board Members:

11. Executive Session:

Conference with Labor Negotiators; pursuant to Government Code Section 54957.6

Agency Designated Representatives: Interim General Manager, Pamela Sloan; Andrew Shen, Legal Counsel

Unrepresented Employees: Finance Director, Recreation Director, Parks and Facilities Director, HR Director, HR Coordinator, and Board Clerk

12. Meeting Adjourn:

District Policy Manual Review and Assessment Update

August 2026

MRG Consultants:
Nancy Kaiser
Shirley Concolino

Purpose of the Review:

- To review and assess the District's policy manual, as well as various standalone policies and procedures, to improve organizational effectiveness and operational efficiency. Updating policies strengthens agency infrastructure, enhances efficiency across operations, and demonstrates accountability and sound governance.

The project tasks include:

1. Information Gathering

- Review the District’s existing policies and procedures
- Interviewing and listening to leadership concerns and suggestions

2. Review, Analysis, and Benchmarking

- Identify priority issues, compliance gaps, and opportunities for policy updates.
- Assess which policies are outdated, incomplete, missing, or difficult to implement
- Identify opportunities to establish or improve policies and procedures

3. Policy Development and Implementation Recommendations

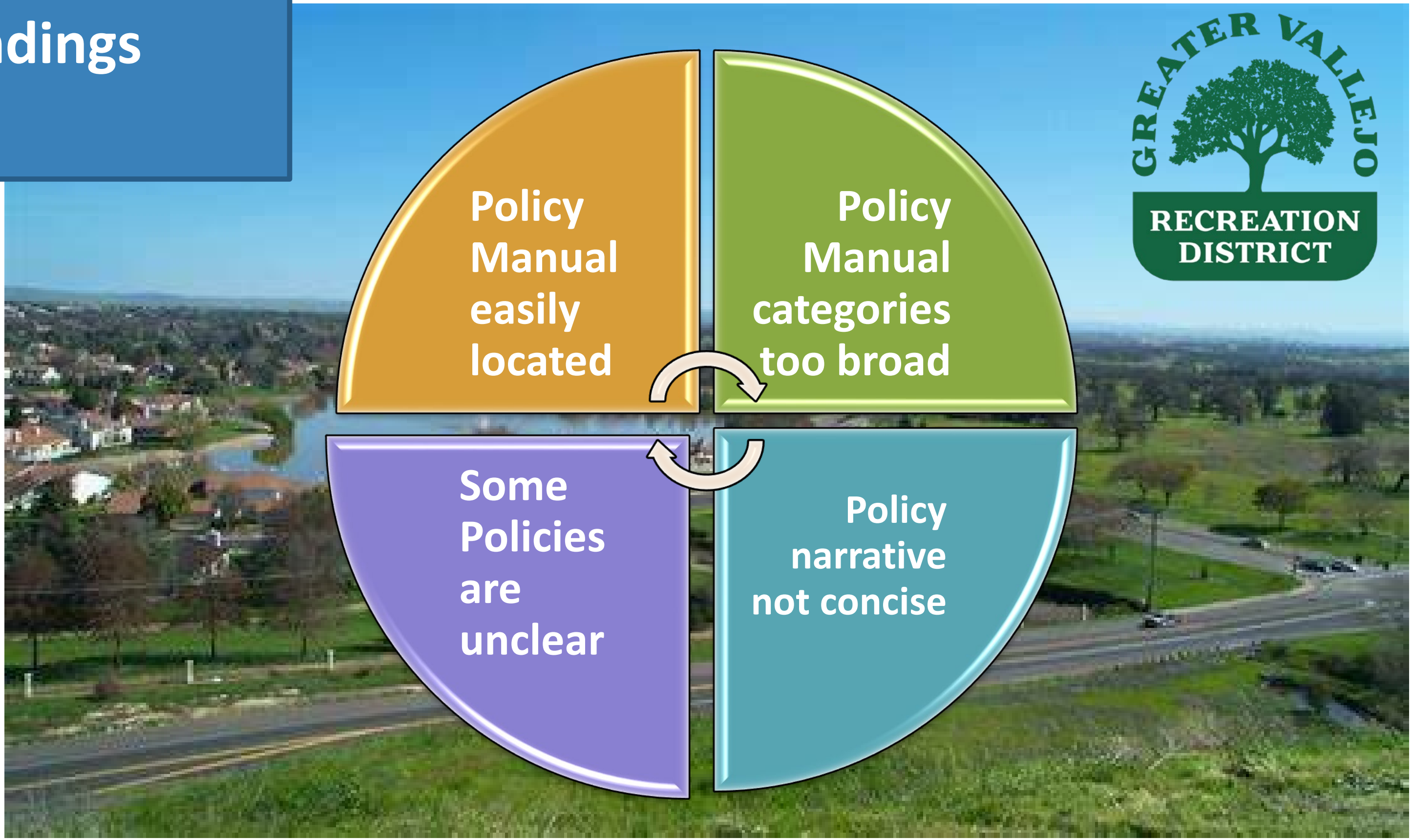
- Present relevant best practices and emerging industry trends.
- Establish criteria and guiding principles for policy development and revision.
- Develop draft policies and procedures for District review and consideration.
- Prepare a report with findings, recommendations, and implementation strategies aligned with district goals and priorities.
- Collaborate with management staff to support policy integration and implementation planning.

In Progress

- Reviewing GVRD Policy Manual
- Interviewing Members of the Board of Directors
- Researching policies from agencies that have been recognized has having best practices and/or accreditations from State and National reviewing boards

Feedback is a GIFT….

Findings



MRG

5

Next Up!

- Develop more concise policy categories for consideration
- Explore options for streamlining the policy header to enable a quick search and review
- Identify critically inaccurate policies
- Highlight policies where subject area experts (staff leadership) can provide updates
- Note policies where no change is needed

Other Considerations….

- Policy subject matter that is missing from the GVRD Policy Manual

Questions & Answers

- Suggestions, clarification, open conversation

- **Thank you!**

Greater Vallejo Recreation District Board of Directors Minutes

Thursday, August 13, 2026- 401 Amador Street, Vallejo, CA 94590
6:30 p.m. – Regular Session

1. Call to Order:

Chairperson Judt called a regular meeting of the Board of Directors of the Greater Vallejo Recreation District to order at 6:30 p.m., August 13, 2026, in the Board Room of the Greater Vallejo Recreation District Office, 401 Amador Street, Vallejo, California.

2. Pledge of Allegiance:

Chairperson Judt led the pledge of allegiance.

3. Roll Call:

Present: Chairperson Thomas Judt; Vice-Chairperson Ward Stewart; Secretary Nicole Person; Director Rita Fryar, Director Olivia Ruiz

Staff: Interim General Manager, Pam Sloan; Legal Counsel, Andrew Shen; Finance Director, Noel Parkhurst; Parks and Facilities Director, Salvador Nuño; Human Resources Director Seanzell Lewis; Recreation Services Director, Antony Ryans; Board Clerk, Kimberly Pierson

4. Approval of Agenda:

Director Stewart offered the motion to approve the agenda. Motion passed unanimously.

5. Public Comment: Chairperson Judt allowed public comment on this item after 9.1

1 Speaker: Calvin Harrell

(Note: For matters not otherwise listed on this agenda. The Board of Directors welcomes your comments under this section but is prohibited by State Law from discussing items not listed on the agenda. Your item will be taken under consideration and may be referred to Board of Directors Committee(s) and/or Staff.) To provide an opportunity for all members of the public who wish to address the Board, a time allocation of 3 minutes for each individual speaker and 5 minutes for an individual representing an organization

6. Chairperson Opening Comments: None

7. Committee Updates:

Directors referred to the minutes in the packet. Facility Meeting will be held on the 19th

8. Consent Calendar:

Items listed on the consent calendar are considered routine in nature and may be enacted by one motion. If discussion is required, that item will be removed from the consent calendar and will be considered separately.

8.1 Approve Board Minutes – July 23, 2026

8.2 Accept Facilities and Development Committee Minutes – July 15, 2026

8.3 Accept Publicity, Programs, Community Relations Committee Minutes – July 27, 2026

8.4 Accept Policies and Personnel Committee Minutes – July 28, 2026

8.5 Accept Payment of Bills for 7/1/2026 – 7/31/2026

8.6 Approve Agreement with Solano Community Foundation to Establish a Program Fund for the Greater Vallejo Recreation District

8.7 Approve Agreement with Townsend Public Affairs for Grant Writing Services in the amount of $32,500.

Director Judt pulled items 8.5 and 8.6 from the consent calendar for discussion. After discussion he returned the items to the consent calendar and called for a motion to approve. Director Person offered the motion to approve the consent calendar. Motion passed unanimously.

9. Action Items: **1 Speaker items 9.2, 9.3, 9.4, 9.6: Brianna Rogers, I speaker item 9.4- Jeffrey Worrell**

9.1 Fee Waiver Request from Vallejo Together for Use of Foley Cultural Center on September 18, 2026, for $1,528 (Ryans)

Director Stewart offered the motion to approve a $1,528 fee waiver request from Vallejo Together for its September 18, 2026, event at Foley Cultural Center. Motion passed unanimously.

9.2 Discussion and Possible Action on General Manager Interview Process (Judt)

Chairperson Judt raised potential changes to the application and interview process for General Manager. Liz Brown of Municipal Resource Group (MRG) joined remotely and described the current process. After discussion, no action was taken and no changes were made to the application and interview process for General Manager.

9.3 Discussion and Possible Action on Fee Study and Policy 3012 – Fee, Subsidy and Pricing (Judt)

Interim General Manager Pam Sloan discussed the plan to choose 10-15 fees and review them internally. No action taken.

9.4 Approve New Policy 3074 – Fee Waiver for Community Organizations (Lewis)

Director Judt moved to send the policy back to staff to define "extraordinary circumstances" and add language regarding an appeal process, if a fee waiver request was denied by the General Manager. Ayes: Judt; Noes: Stewart, Person, Ruiz, Fryar. Motion Failed. Director Person offered the motion to approve Policy 3074 as written. Ayes: Fryar, Person, Stewart, Ruiz; Noes: Judt. Motion passed.

9.5 Approve Changes to Policy 4040 – Board Officers (Lewis)

Director Judt moved to amend Policy 4040 as proposed, with an amendment to add a one-year Board service requirement before a Director may serve as Chair. Ayes: Fryar, Person, Judt; Noes: Ruiz, Stewart. Motion passed.

9.6 Approve Changes to Policy 5020 – Conducting Board Meetings (Lewis)

Director Ruiz moved to approve changes to Policy 5020 as proposed. Director Ruiz subsequently accepted a friendly amendment to her motion from Director Judt : the Board may extend the 20- minute limit for each agenda item by majority vote. Motion passed unanimously.

10. Staff Updates:

Interim General Manager and Staff provided highlights from items included in their reports.

11. Announcements and Comments from Board Members:

Director Ruiz:

-Announced that she connected with Supervisor Cassandra James and Tony Stewart. They are very supportive of GVRD. City Council members have also approached her for input.

Director Stewart:

-Announced he is making strides towards a board retreat.

12. Executive Session:

At 9:45pm Chairperson Judt convened to executive session

Conference with Labor Negotiators; pursuant to Government Code Section 54957.6

Agency Designated Representatives: Pamela Sloan, Interim General Manager; Andrew Shen, Legal Counsel; Luke Jensen, Director of Labor Relations, and Samantha Smithies, Analyst, Renne Public Law Group
Employee Organizations: International Brotherhood of Electrical Workers (IBEW) Local 1245; Service Employees International Union (SEIU) Local 1021

At 10:08pm Chairperson Judt re-convened to regular session.

13. Action/Discussion Items (cont.):

13.1 Approval of Memorandum of Understanding Between the Greater Vallejo Recreation District and SEIU Local 1021 for 2026-2029

Director Judt moved to approve the Memorandum of Understanding between Greater Vallejo Recreation District and SEIU Local 1021 for 2026-2029, with the wage increase beginning the next full pay period, on August 16th. Motion passed unanimously.

13.2 Approval of Memorandum of Understanding Between the Greater Vallejo Recreation District and IBEW Local 1245 for 2026-2029

Director Judt offered the motion to approve Memorandum of Understanding between Greater Vallejo Recreation District and IBEW Local 1245 for 2026-2029, with the wage increase beginning the next full pay period, on August 16th. Motion passed unanimously.

13. Meeting Adjourn: 10:09pm

____

Nicole Person, Board Secretary

Facility and Development Committee Minutes
Wednesday, August 19, 2026
5:30 p.m.
Administrative Office-Board Room
401 Amador Street

In attendance: Director Stewart, Director Fryar, Parks and Facilities Director Nuño

Meeting began: 5:30 PM

1. **Public Comment:**
   Council Member Gordon
   Chad Lewis: Klein Financial Corporation
   Deijah Palmer: Harbor Park Apartments

2. **Prop. 68 Project Update-Franklin:**
   Parks and Facilities Director Nuño reported that the project submittal to DSA was accepted as complete and is now going through the review process. DSA has up to five weeks to respond. Staff also met with the Vallejo Flood and Wastewater District to discuss their requirements for making improvements to the entire parcel, including all existing buildings, rather than only the areas related to this project. Staff is planning to meet with the General Manager to discuss the requirements they are requesting to be implemented across the entire parcel, rather than just within the improvement area for this project. The Committee requested an update on the outcome of the discussion with the Vallejo Flood and Wastewater District.

3. **Flooring Damage Update-Franklin Gym:**
   Parks and Facilities Director Nuño reported that there was a water leak from one of the air conditioning units, which damaged an area of the gym floor. Staff is obtaining proposals from contractors to repair the damaged flooring. So far, one proposal has been received for approximately $10,000. Staff expressed concern that, as the rainy season approaches, additional water leaks may occur and continue to damage the gym floors due to the need for a roof replacement. The Committee recommended presenting this issue to the Board and including the estimated cost of the roof replacement and floor in the staff report. The report should also outline the potential impact on programming and activities currently held in the gym.

4. **Grant Opportunities:**
   Parks and Facilities Director Nuño presented a list of grant opportunities provided by the City of Vallejo Public Works Director. Nuño reported that staff will be meeting with the City to discuss these grants and potential opportunities for collaboration. Some of the grants listed may apply to Parks and Recreation projects. Staff will continue meeting with the City to identify potential grant opportunities for GVRD parks and facilities.

5. **Meeting Adjourn:**
   Adjourned at 6:34 PM

Agenda 8.1 & 8.2

BOARD COMMUNICATION **Date: August 27,2026**

TO: Board Chairperson and Directors

FROM: Noel Parkhurst, Finance Director

SUBJECT: **Resolution of the Board of Directors of the Greater Vallejo Recreation District to Adopt the Final Amended Annual Operating Budget for Fiscal Year 2025-2026. Review and Approve June 30, 2026, Preliminary and Unaudited Year End Financials.**

8.1 Amended Annual Operating Budget for FY 2025-26

On July 10, 2025, The Greater Vallejo Recreation District Board of Directors approved the Annual Operating Budget for Fiscal Year 2025-2026. The Amended Annual Operating Budget presented today reflects a total of twenty five (25) adjustments to the FY 25/26 adopted budget. Included in these adjustments are transfers of revenue and expenditures out of the General Fund into two newly created funds, The Franklin Recreation Center Park Fund and the Capital Projects Fund. The total adjustment to the General Fund provides an increase of $1,410,419 to the budgeted revenue and a decrease of ($1,467,197) to the budgeted expenditures resulting in a net excess of revenue over expenses of $3,106,637. Also proposed are budget adjustment resulting in an increase of revenue to the Capital Projects Fund of $142,900 and a $3,750 net increase to the revenue of the Franklin Recreation Center Park Fund.

General Fund Adjustments

The Property Tax Revenue was increased by $365,763. This favorable revenue variance is due to staff taking a conservative approach with the adopted budget based on historical activity. Final revenue received was $6,599,532, which is 5.9% higher than budget.

The District received $737,118 in impact fees from the City of Vallejo. The City holds more Impact Fees and Quimby Act Fees that belong to the District as reimbursement of projects completed. The District continues to work with the city to receive the remaining balances owed.

The EXLP Before and After School programs through the City of Vallejo ended the fiscal year with a combined favorable variance of $662,365 over the adopted budget.

The adjustment to the combined Interest Revenue totaled $119,513. This reflects interest revenue earned from two bank accounts that were never budgeted. One account holds the 15% Operating Reserve Fund and the other account, at a separate bank, holds the Retiree Benefits Reserve Fund. Previously, prior to FY 25/26, minimal interest was earned on either of these accounts. As such, there was not a need for separate budget lines at the time. Also included in this adjustment is an increase of $24,642 in property tax revenue to reflect the favorable variance. The variance was due to the projected Property Tax Interest Revenue calculation being based on a budgeted Property Tax Revenue that was lower than what was received.

The proposed adjustment of $158,445 to the Other Revenue includes $116.5K insurance claim payment for wiring and damages at Dan Foley, $26K received from PG&E as a reimbursement project delay penalty (prior year work), $15K in prior year WC insurance refund and $6,500 for prior year Property Insurance refund.

During FY 25/26, the District's Board of Directors approved the sale of two of its surplus properties. The District Received $974,727 in proceeds from the sale of the building on Colusa street. Subsequently, the District sold the Mcintyre Ranch Property and received $392,000 as a down payment. As a result of these unbudgeted, one-time sources of revenue, the adjustment increased the budgeted revenue by $1,367,575.

The District budgeted $2,000,000 in revenue and expense in the General Fund in anticipation of advanced payments to fund the Franklin Recreation Center Park CIP project. The District was awarded approximately $7.5M in grant funding from the State of California's Propositions 68 and 40. A stipulation in the grant allows the District to receive up to 80% of the grant in advanced payments. The adjustments presented are to move the budget for this project from the General Fund to a separate fund of its own.

The total proposed adjustments to the General Fund Expenses is a decrease of $1,467,197.

This includes $202, 272 in Part Time salaries as a result of the higher than budgeted enrollment levels of the EXLP Before and After School programs with the Vallejo City Unified School District.

An adjustment of $77,937 to Increase in Workers' Comp Insurance as rates of actual costs were higher than the provider projected.

CalPERS contribution is being adjusted by $48,591 to reflect Part Time Staff not being budgeted originally.

The adjustment of $24,161 in Employee Recruitment expenses is to reflect the unexpected costs of recruiting for the General Manager and Human Resources Director positions. Staff in both positions retired in FY25/26.

A budget adjustment in the amount of $17,469 is to reflect Janitorial Supplies expense in the Landscaping and Maintenance department that was not budgeted for originally.

An adjustment in expense of $142,900 reflects revenue being transferred out of the General Fund into the Capital Projects Fund for specific projects which will be completed in FY 26/27. This includes $116,500 in insurance payments to replace stolen wiring and to repair damages at the McMannis Field inside Dan Foley Park. The District receives $26,400 each year from the

City of Vallejo to provide an elevated level of service at the Highlands Park. This revenue received in FY 25/26 is being transferred to the Capital Projects Fund to help fund pathway repairs that will take place in FY 26/27.

Capital Projects Fund Adjustments

The fund will receive $142,900 as revenue transferred in from the General Fund. These funds will go towards the projects described earlier.

Franklin Recreation Center Park Fund

This fund will receive the transfer-in of $2,000,000 of revenue and in expenses from the General Fund to record the projects' activity separately.

The District earns interest on the account that holds the prepayments provided by Proposition 68 & 40 grants. As stipulated in the grant requirements, this earned interest must be used on the project. At the time of preparing the FY25/26 budget, the amount of interest to be earned was uncertain, therefore not budgeted. The adjustment of $3,750 reflects interest earned from the prepayments.

Franklin Recreation Center Park Fund

The District was approved for the $7.5M Proposition 68 Grant provided by the State of California to fund the Franklin Recreation Center Park Project. The District was approved for and received two advanced payments totaling $829,056 from the grant to begin the project. The District hired CALA and Associates as the consulting Project Manager for project. The District has spent $597,070 of the advanced funds on the first phase of the project. A separate fund has been created in the District's financial software to track the revenue and expenditure related to the grant and the project and is reported separately from the General and Measure K funds.

Capital Projects Fund

The District has re-activated the Capital Projects Fund to reserve and track revenue and expenditures for specific projects planned for the future. The Amended Budget includes funds that were transferred into the Capital Project Fund from the General Fund for two projects slated for FY 26/27. $116,500 in insurance payments will be used to repair wiring theft and damages to the McMannis field inside the Dan Foley Park. $26,400 has been transferred into the fund for partial funding for pathway repairs to be carried out at Highlands Park.

8.2 June 30, 2026 Preliminary Year End Financial Report

The Greater Vallejo Recreation District's fiscal year ended June 30, 2026. Following the close of the fiscal year, Finance staff completed the process of recording revenues and expenditures, reconciling balance sheet accounts, and reviewing actual financial activity against the adopted Fiscal Year 2025/26 budget. The Staff is presenting the Year End Budget to Actuals for Combined Funds for the Fiscal Year 2025/26 to the Board to provide an overview of the District's financial performance, identify significant variances from the adopted and amended budget.

The financial information presented in this report represents unaudited and preliminary year-end results. The District's independent auditors will subsequently perform their audit of the District's financial statements. Final audited financial statements may differ from the amounts presented in this report as a result of audit adjustments or other year-end accounting entries.

FISCAL YEAR 2025/26 FINANCIAL HIGHLIGHTS

General Fund

The District's General Fund Revenue through June 2026, at $12,548,156, is 114% of the budgeted revenue of $11,024,649 and 101% of the amended budget of $12,435,068. The District received $365,763 more Property Tax Revenue against the budgeted $6,233,769. The District took a conservative approach to the budget, however, the final projections from the County were higher than budgeted. Charges for Services Revenue for the year, at $653,342, was $130,218, or 25% higher than what staff had projected as traction continues to grow in the Contract Classes and Aquatics programs.

The District received $662,365 more than what was budgeted for Before and After School programs, adding to the favorable revenue variance. Participation levels in these programs through the Vallejo Unified School District were higher than expected. It is noteworthy to mention the $94,511 in Interest Revenue earned from the accounts that hold the District's 15% Operating Reserve and the Retiree Benefits Reserve as this is new revenue for the District. This revenue is included in the amended budget. The District also received $162,445 in Other Revenue. This included various refunds for prior year's activity and an insurance claim in the amount of $116,500 for wire damage and theft at Dan Foley Park. The funds from the insurance claim have been transferred to the Capital Projects Fund and will be spent during FY 26/27. Another main factor of the favorable revenue variance came in the form of unbudgeted one time revenue for the District. This includes $737K in Impact Fees from the City of Vallejo, $975K sale of the Colusa Property, and a $392K down payment from the sale of the McIntyre Ranch property. The amended Budget includes this additional revenue.

General Fund Expenditures totaled $9,313,565, which is 86% of the budgeted expenditures of $10,795,628 and 99% of the amended budget of $9328,431. Some high lights of expenses Part Time Salaries, at $1,936,256 for the year was $159,691, or 9% over the budgeted $1,776,565 which was driven by the higher than expected participation in the Before and After School programs with the Vallejo City Unified School District. This is in line with the favorable variance in revenue for these programs. Non-Retirement Employee Benefits were 105% of the budget at $1,038,443 caused mostly by Workers Comp. Insurance rates being higher than budgeted. CalPERS expenses for the year were $48,591, or 10% higher than the budget for CalPERS due to contributions for part time employees.

Service and Supplies Expense for the year was $936,400, which is $137,264 higher than the budgeted $799,135 and $96,135, or 11%, higher than the amended budget of $840,265. This is primarily from special teen events that were funded by Measure P fund provided by the City of Vallejo in FY24/25. The Capital Outlay expense of $2,000,000 for the Franklin Sports Complex Project was included in the Adopted Budget. The expense, along with the revenue, for the project was transferred out to its own fund.

The District's General Fund ended the fiscal year with an Excess of Revenue over Expenditures of $3,234,591 compared to the budgeted surplus of $229,021. This is $205,891 more than the amended budget of $3,028,700. Most of the excess revenue should go into replenishing the General Operating Fund to support the District's first six months of the fiscal year and CIP projects in FY 26/27 and provide funding towards Deferred Maintenance and CIP projects that were not included in the FY 2026/27 budget.

<u>Measure K Fund</u>
The District's Measure K Special Assessment Revenue for fiscal year 2025/26 through June 2026 is $2,138,916, which was slightly under (1%) the budgeted $2,155,914 budgeted revenue.

Expenditures through June 2026 for the Measure K Fund were $2,001,884, which is 96% of the budgeted $2,090,146. A main driver of this favorable variance is related to the staff's efforts to maintain minimal spending during the first 6 months of the fiscal year. Once the first apportionment of special assessment revenue was received, staff resumed activities as necessary, however, spending did not reach the budget in the remaining 6 months of the year.

The Measure K Fund ended the fiscal year with $137,032 of Excess Revenue over Expenses. This is $71,264 higher than the budgeted $65,768 surplus. This resulted in the combined excess revenue over expenses for the year of $3,371,623.

It is important to point out the need for the District's Reserve Balances to be whole and fully funded. It is also imperative that the General Operating Reserve contains a balance of at least $4.3 million. This is the estimated amount needed to cover expenses from July 1 through December 30 of the next fiscal year, when the District receives its first apportionment of Property Tax and Special Assessment Revenue. As a reminder, $2,103,845 of the Revenue over Expenses was from One-time revenue sources. As such, any funds available beyond the District's operational needs should be considered for long outstanding deferred maintenance projects and projects from the CIP List. With the unbudgeted one time revenue, the District's General Fund Cash Reserve Balance has been made whole with a balance of $9,505,156 at the end of the fiscal year. This includes $1,978,442 in the designated 15% reserve by policy of and $1,347,734 in the Retiree Benefit Reserve. This leaves $6,178,980 in the Districts' General Operating Reserve Fund.

For FY 26/27 the District plans to invest $131,000 in four of the smaller CIP projects from the 3-Year CIP Plan. The 3-year CIP Plan identified six projects totaling $1,031,00 to be completed in FY 26-27 however, maintaining a wholly funded reserve balance is the priority of the District. The District may carry out additional needed CIP projects if additional funding becomes available and funds for those projects are approved by the Board.

RECOMMENDATION
Accept the Adjustments proposed to the Adopted Budget for Fiscal Year 2025-2026 in Agenda 8.1 and accept the June 30, 2026, Preliminary Financial Report in Agenda item 8.2.

PROPOSED ACTIONS
Adopt the Final Amended Annual Operating Budget for Fiscal Year 2025-2026.
Accept the June 30, 2026, Preliminary Financial Report for Fiscal Year End 2025-2026.

ALERNATIVE ACTIONS
Adopt with Suggested Changes

DOCUMENTS AVAILABLE FOR REVIEW

Agenda Item 8.1:
Exhibit A) Resolution - Amended FY 2025/26 Annual Operating Budget
Exhibit B) Summary of Proposed Budget Adjustments
Exhibit C) Proposed Final FY 25/26 Amended Budget by Category

Agenda Item 8.2:
Exhibit D) Combined Budget to Actual Year End Financials through June 30, 2026
Exhibit E) Balance Sheet as of June 30, 2026

RESOLUTION NUMBER 2026-06

RESOLUTION OF THE BOARD OF DIRECTORS OF THE GREATER VALLEJO RECREATION DISTRICT TO ADOPT THE AMENDED ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2025-2026

WHEREAS, on August 27, 2026, a public review of the Amended Budget for Fiscal Year 2025-2026 was held by the Board of Directors; and

WHEREAS, to keep the budget current and accurate, amendments become necessary when changes arise, or events occur that impact on the budget. Adjustments have been made to certain operating revenue and expenses as well as CIP expenses. Proposed adjustments effect the General Fund, Capital Projects Fund, and the Franklin Recreation Center Park Fund. The Summary of Adjustments are presented as attached as Exhibit B.

NOW, THEREFORE, it be resolved by the Board of Directors that the Amended Annual Budget for the fiscal year beginning July 1, 2025, which is attached as Exhibit C is hereby passed and adopted this 27th day of August 2026.

ADOPTED by the Board of Directors of the Greater Vallejo Recreation District on the 27th day of August 2026 by the following vote:

Ayes:

Noes:

Absent:

Attest: ______________________________________
Kimberly Pierson, Board Clerk

____
GVRD Board Chairperson, Thomas Judt

Greater Vallejo Recreation District
Fiscal Budget FY 2025-26
Proposed Budget Adjustments

Fund	Revenue/ Expense	Revenue/ Expense Category	GL Account #	Description	FY 25/26 Adopted Budget	Budget Adjustment	FY 25/26 Amended Budget	Reason
01 - General Fund	Revenue	Property Taxes	001-4110-01-40-01	Property Taxes	6,233,769	365,763	6,599,532	Favorable Revenue Variance due to Conservative Budget based on historical activity. Final Revenue was 5.9% higher than budget.
01 - General Fund	Revenue	Intergovernmental Revenue	906-4221-01-41-01	Impact Fees	-	737,118	737,118	Impact Fees received from COV, not budgeted
01 - General Fund	Revenue	Intergovernmental Revenue	480-4240-40-41-01	EXLP Before and After School Programs	1,300,000	593,306	1,893,306	EXLP Before and After School Program Revenue higher than budgeted due to more student enrollment than projected.
01 - General Fund	Revenue	Intergovernmental Revenue	481-4240-40-41-01	EXLP Before and After School Programs	112,520	69,059	181,579	EXLP Before and After School Program Revenue higher than budgeted due to more student enrollment than projected.
01 - General Fund	Revenue	Use of Money & Property (Contract Rents,Leases, Int Income)	001-4911-01-48-01	Interest - Retiree Ben. Reserve	-	48,926	48,926	Interest Revenue with new bank for Retiree Benefits Fund account after the budget was adopted.
01 - General Fund	Revenue	Use of Money & Property (Contract Rents,Leases, Int Income)	001-4912-01-48-01	Interest - 15% Reserve	-	45,585	45,585	Interest Revenue with existing bank for the 15% Operating Reserve Fund account after the budget was adopted.
01 - General Fund	Revenue	Use of Money & Property (Contract Rents,Leases, Int Income)	001-4915-01-48-01	Interest Property Taxes	80,000	24,642	104,642	Amount budgeted for Interest Revenue was based on conservative budget for Property Tax Revenue. Actual Revenue was much higher.
01 - General Fund	Revenue	Grants	906-4240-40-41-01	Grant Funding	2,000,000	(2,000,000)	-	General Fund to new Franklin Sports Complex Fund
01 - General Fund	Revenue	Other Revenue	001-4985-01-48-01	Misc. Revenue	4,000	158,445	162,445	$116.5K insurance claim payment - DF wiring and damages, $26K PG&E - reimbursement project delay penalty (prior year work)/ $15K prior year WC insurance refund and $6,500 for prior year Property Insurance refund.
01 - General Fund	Revenue	Sale of Assets	001-4988-20-40-01	Revenue From Sale of Assets	-	1,367,575	1,367,575	Unbudgeted sale of surplus assets owned by the district: $974,727 Sale of Colusa; $392,000 down payment on sale of McIntyre Ranch
01 - General Fund	Expense	Part-Time Salaries	480-5010-40-50-01	Part Time Wages	583,274	181,424	764,698	EXLP After School Program experienced higher enrollment than projected causing.
01 - General Fund	Expense	Part-Time Salaries	481-5010-40-50-01	Part Time Wages	30,668	20,848	51,516	EXLP Before School Program experienced higher enrollment than projected causing.
01 - General Fund	Expense	Non-Retirement Employee Benefits	Multiple	Workers' Comp. Insurance	190,220	77,937	268,157	Actual Workers' Comp. Insurance rates were higher than origininally projected by Provider.
01 - General Fund	Expense	CalPERS	Multiple	CalPERS	504,393	48,591	552,984	CalPERS contributions for Part Time employees did not get factored into the budget.
01 - General Fund	Expense	Services & Supplies	007-5660-01-54-01	Employee Recruitment	500	23,661	24,161	Recruitment Fees for the General Manager and H.R. Director roles after staff retirement for both positions.

Greater Vallejo Recreation District
Fiscal Budget FY 2025-26
Proposed Budget Adjustments

Fund	Revenue/ Expense	Revenue/ Expense Category	GL Account #	Description	FY 25/26 Adopted Budget	Budget Adjustment	FY 25/26 Amended Budget	Reason
01 - General Fund	Expense	Services & Supplies	310-5436-31-53-01	Janitorial Supplies	-	17,469	17,469	Janitorial Supplies for Landscape and Grounds were not budgeted in adopted budget.
01 - General Fund	Expense	Services & Supplies	100-5208-10-52-01	Consultant Fees	50,000	97,911	147,911	Financial Consultant Services through MRG. Assist with Audit engagements, Policy updates, Budget and other projects
01 - General Fund	Expense	Expense - Transfer Out From General Fund	301-8810-31-53-01	Transfer Out	-	116,500	116,500	Transfer Revenue from General Fund to Capital Projects Fund for payment on insurance fund to replace stolen wiring and make repairs to damages at Dan Foley Park (McMannis Ball Field).
01 - General Fund	Expense	Expense - Transfer Out From General Fund	301-8810-31-53-01	Transfer Out	-	26,400	26,400	Transfer Revenue from General Fund to Capital Projects Fund for pathway replacement project at Highlands Park which will begin in FY 26/27.
01 - General Fund	Expense	Capital Outlay & CIP	906-8080-01-70-01	Capital Improvements - Franklin Field Complex	2,000,000	(2,000,000)	-	General Fund to new Franklin Sports Complex Fund
05 - Capital Projects Fund	Revenue	Revenue - Transfer In From General Fund	500-4991-50-59-05	Transfer In - General Fund	-	116,500	116,500	Transfer Revenue from General Fund to Capital Projects Fund for payment on insurance fund to replace stolen wiring and make repairs to damages at Dan Foley Park (McMannis Ball Field).
05 - Capital Projects Fund	Revenue	Revenue - Transfer In From General Fund	500-4991-50-59-05	Transfer In - General Fund	-	26,400	26,400	Transfer Revenue from General Fund to Capital Projects Fund for pathway replacement project at Highlands Park which will begin in FY 26/27.
Franklin Field Complex Fund	Revenue	Grants	908-4240-40-41-10	Grant Funding - CIP		2,000,000	2,000,000	General Fund to new Franklin Sports Complex Fund
Franklin Field Complex Fund	Revenue	Use of Money & Property (Contract Rents,Leases, Int Income)	908-4910-01-48-10	Interest - General Bank		3,750	3,750	New Interest Revenue on advanced froms from OGAL for the project. This was not budgetd.
Franklin Field Complex Fund	Expense	Capital Outlay & CIP	908-8080-01-70-10	Capital Improvements - Franklin Field Complex		2,000,000	2,000,000	General Fund to new Franklin Sports Complex Fund

Greater Vallejo Recreation District
Fiscal Year 2025-26 Proposed Budget Adjustments
By Category
08/27/2026

Revenue/ Expense Category	FY 25-26 Adopted Budget	Preliminary Actuals thru 06/30/26	FY 25-26 Proposed Adjustments	FY 25-26 Amended Budget
Property Taxes	6,233,769	6,599,531	365,763	6,599,532
Intergovernmental Revenue	1,412,220	2,802,103	1,399,483	2,811,703
Charges for Services	523,124	653,342	0	523,124
Rents: Use of Facilities/Equipment	748,988	705,524	0	748,988
Use of Money & Property (Contract Rents,Leases, Int Income)	102,548	223,034	119,153	221,701
Grants	2,000,000	-	(2,000,000)	0
Donations	-	34,600	0	0
Other Revenue	4,000	162,445	158,445	162,445
Sale of Assets	-	1,367,575	1,367,575	1,367,575
Total General Fund Revenue	**11,024,649**	**12,548,156**	**1,410,419**	**12,435,068**
Full-Time Salaries	3,430,829	3,405,653	0	3,430,829
Part-Time Salaries	1,776,565	1,936,256	202,272	1,978,837
Non-Retirement Employee Benefits	1,038,443	1,093,813	0	1,038,443
Medical Insurance - Retiree	91,350	89,654	0	91,350
CalPERS	504,393	552,984	48,591	552,984
Services & Supplies	799,135	936,400	41,129	840,265
Computer Services, Software & Equipment	261,912	224,458	0	261,912
County Tax Collection Fee	80,000	80,919	0	80,000
Professional Services	482,000	505,106	97,911	579,911
Facilities Maintenance Expense	-	6,833	0	0
Other Post Employment Benefit (OPEB)	-	-	0	0
Transfer to Debt Service (POB)	331,000	330,480	0	331,000
Transfers Out	-	142,900	142,900	142,900
Total General Fund Expense	**8,795,628**	**9,305,456**	**532,803**	**9,328,431**

Greater Vallejo Recreation District

Fiscal Year 2025-26 Proposed Budget Adjustments

By Category

08/27/2026

Total General Fund Excess (Deficiency) of Revenue Over Expense Before Capital Outlay & CIP	**2,229,021**	**3,242,700**	**877,616**	**3,106,637**
Capital Outlay & CIP	2,000,000	8,109	(2,000,000)	0
Total Capital Outlay & CIP Expense	**2,000,000**	**8,109**	**(2,000,000)**	**-**
Total General Fund Expense with Capital Outlay & CIP	**10,795,628**	**9,313,565**	**(1,467,197)**	**9,328,431**
Total General Fund Excess (Deficiency) of Revenue Over Expense with Capital Outlay & CIP Expense	**229,021**	**3,234,591**	**2,877,616**	**3,106,637**
Measure K Revenue				
Special Assessments - Measure K	2,155,914	2,138,916	0	2,155,914
Total Measure K Revenue	**2,155,914**	**2,138,916**	**-**	**2,155,914**
Part-Time Salaries	-	-	0	0
Non-Retirement Employee Benefits	-	-	0	0
Services & Supplies	1,739,895	1,670,348	0	1,739,895
Computer Services, Software & Equipment	-	-	0	0
Professional Services	2,884	-	0	2,884
Facilities Maintenance Expense	347,367	331,536	0	347,367
Measure K Refunds	-	-	0	0
Total Measure K Expense	**2,090,146**	**2,001,884**	**-**	**2,090,146**
Capital Outlay & CIP	-	-	0	0
Total Capital Outlay & CIP	**-**	**-**	**-**	**-**
Total Measure K Expense with Capital Outlay & CIP	**2,090,146**	**2,001,884**	**-**	**2,090,146**
Total Measure K Excess (Deficiency) of Revenue Over Expense With Capital Outlay & CIP	**65,768**	**137,032**	**-**	**65,768**
Total General Fund & Measure K Combined Excess/Deficiency of Revenue Over Expense	**294,789**	**3,371,623**	**2,877,616**	**3,172,405**

Greater Vallejo Recreation District

Fiscal Year 2025-26 Proposed Budget Adjustments

By Category

08/27/2026

Prop. 68 F.S.C. Revenue				
Prop. 68 F.S.C. Revenue				
Use of Money & Property (Contract Rents,Leases, Int Income)	0	3,750	3,750	3,750
Grants	0	829,056	2,000,000	2,000,000
Total Prop. 68 F.S.C. Revenue	**0**	**832,806**	**2,003,750**	**2,003,750**
Prop. 68 F.S.C. Expense				
Capital Outlay & CIP	0	597,070	2,000,000	2,000,000
Total Prop. 68 F.S.C. Expense with Capital Outlay & CIP	**0**	**597,070**	**2,000,000**	**2,000,000**
Total Prop. 68 F.S.C. Excess (Deficiency) of Revenue Over Expense With Capital Outlay & CIP	**0**	**235,736**	**3,750**	**3,750**

Captial Projects Fund				
Revenue				
Transfers In	0	142,900	142,900	142,900
Total Capital Projects Fund Revenue	**0**	**142,900**	**142,900**	**142,900**
Expense				
	0	0	0	-
Total Capital Projects Fund Expenditures	**0**	**0**	**0**	**-**
Total Capital Projects Excess (Deficiency) of Revenue Over Expense With Capital Outlay & CIP	**0**	**142,900**	**142,900**	**142,900**

Greater Vallejo Recreation District
Preliminary
Budget to Actuals by Category
General Fund and Measure K Combined
As of 06/30/2026
Fiscal Year End

ITEM 8.2- EXHIBIT D

Revenue/ Expense By Category	Preliminary FY 24/25 Y/E (Unaudited)	FY 25/26 Adopted Budget	FY 25-26 Budget Amendments	FY 2025-26 Amended Budget	Preliminary Actuals thru 06/30/26	Compared to Amended Budget	FY 25/26 % of Amended Budget
General Fund							
General Fund Revenue							
Property Taxes	5,965,314	6,233,769	365,763	6,599,532	6,599,531	(0)	100.0%
Intergovernmental Revenue	2,128,271	1,412,220	1,399,483	2,811,703	2,802,103	(9,600)	100%
Charges for Services	647,663	523,124	0	523,124	653,342	130,218	125%
Rents: Use of Facilities/Equipment	760,152	748,988	0	748,988	705,524	(43,464)	94%
Use of Money & Property (Contract Rents,Leases, Int Income)	63,512	102,548	119,153	221,701	223,034	1,333	101%
Grants	322,952	2,000,000	(2,000,000)	0	0	0	0%
Donations	2,000	0	0	0	34,600	34,600	0%
Other Revenue	28,557	4,000	158,445	162,445	162,445	0	100%
Sale of Assets	4,275	0	1,367,575	1,367,575	1,367,575	0	100%
Total General Fund Revenue	**9,922,696**	**11,024,649**	**1,410,419**	**12,435,068**	**12,548,156**	**113,088**	**101%**
General Fund Expenses							
Full-Time Salaries	3,203,552	3,430,829	0	3,430,829	3,405,653	(25,176)	99%
Part-Time Salaries	1,810,486	1,776,565	202,272	1,978,837	1,936,256	(42,581)	98%
Non-Retirement Employee Benefits	830,682	1,038,443	77,937	1,116,380	1,093,813	(22,566)	98%
Medical Insurance - Retiree	93,649	91,350	0	91,350	89,654	(1,696)	98%
CalPERS	407,596	504,393	48,591	552,984	552,984	0	100%
Services & Supplies	830,962	799,135	41,129	840,265	936,400	96,135	111%
Computer Services, Software & Equipment	103,330	261,912	0	261,912	224,458	(37,454)	86%
County Tax Collection Fee	19,405	80,000	0	80,000	80,919	919	101%
Professional Services	459,584	482,000	97,911	579,911	505,106	(74,805)	87%
Facilities Maintenance Expense	0	0	0	0	6,833	6,833	0%
Other Post Employment Benefit (OPEB)	0	0	0	0	0	0	0%
Transfer to Debt Service (POB)	330,565	331,000	0	331,000	330,480	(520)	100%
Transfers Out	0	0	142,900	142,900	142,900	0	100%
Total General Fund Expense	**8,089,811**	**8,795,628**	**610,740**	**9,406,368**	**9,305,456**	**(100,912)**	**99%**
Expense Before Capital Outlay & CIP	**1,832,885**	**2,229,021**	**799,679**	**3,028,700**	**3,242,700**	**214,000**	**107%**
Capital Outlay & CIP	107,016	2,000,000	(2,000,000)	0	8,109	8,109	0%
Total Capital Outlay & CIP Expense	**107,016**	**2,000,000**	**(2,000,000)**	**0**	**8,109**	**8,109**	**0%**
Total General Fund Expense with Capital Outlay & CIP	**8,196,827**	**10,795,628**	**(1,389,260)**	**9,406,368**	**9,313,565**	**(92,803)**	**99%**
Total General Fund Excess (Deficiency) of Revenue Over Expense with Capital Outlay & CIP Expense	**1,725,870**	**229,021**	**2,799,679**	**3,028,700**	**3,234,591**	**205,891**	

Measure K Fund							
Measure K Revenue							
Special Assessments - Measure K	2,127,405	2,155,914	0	2,155,914	2,138,916	(16,998)	99%
Total Measure K Revenue	**2,127,405**	**2,155,914**	**0**	**2,155,914**	**2,138,916**	**(16,998)**	**99%**
Measure K Expense							
Part-Time Salaries	0	0	0	0	0	0	0%
Non-Retirement Employee Benefits	0	0	0	0	0	0	0%
Services & Supplies	1,501,805	1,739,895	0	1,739,895	1,670,348	(69,547)	96%
Computer Services, Software & Equipment	0	0	0	0	0	0	0%
Professional Services	2,800	2,884	0	2,884	0	(2,884)	0%

Greater Vallejo Recreation District
Preliminary
Budget to Actuals by Category
General Fund and Measure K Combined
As of 06/30/2026
Fiscal Year End

Revenue/ Expense By Category	Preliminary FY 24/25 Y/E (Unaudited)	FY 25/26 Adopted Budget	FY 25-26 Budget Amendments	FY 2025-26 Amended Budget	Preliminary Actuals thru 06/30/26	Compared to Amended Budget	FY 25/26 % of Amended Budget
Facilities Maintenance Expense	194,983	347,367	0	347,367	331,536	(15,831)	95%
Measure K Refunds	1,074	0	0	0	0	0	0%
Total Measure K Expense	**1,700,662**	**2,090,146**	**0**	**2,090,146**	**2,001,884**	**(88,262)**	**96%**
Capital Outlay & CIP	408,714	0	0	0	0	0	0%
Total Capital Outlay & CIP	408,714	0	0	0	0	0	0%
Total Measure K Expense with Capital Outlay & CIP	**2,109,376**	**2,090,146**	**0**	**2,090,146**	**2,001,884**	**(88,262)**	**96%**
Total Measure K Excess (Deficiency) of Revenue Over Expense With Capital Outlay & CIP	**18,029**	**65,768**	**0**	**65,768**	**137,032**	**71,264**	
Total General & Measure K Funds Combined Excess (Deficiency) of Revenue Over Expense	**1,743,899**	**294,789**	**2,799,679**	**3,094,468**	**3,371,623**	**277,155**	

Prop. 68 F.S.C. Revenue							
Prop. 68 F.S.C. Revenue							
Use of Money & Property (Contract Rents,Leases, Int Income)	0	0	3,750	3,750	3,750	0	100%
Grants	0	0	2,000,000	2,000,000	829,056	(1,170,944)	41%
Total Prop. 68 F.S.C. Revenue	**0**	**0**	**2,003,750**	**2,003,750**	**832,806**	**(1,170,944)**	**42%**
Prop. 68 F.S.C. Expense							
Capital Outlay & CIP	0	0	2,000,000	2,000,000	597,070	(1,402,930)	30%
Total Prop. 68 F.S.C. Expense with Capital Outlay & CIP	**0**	**0**	**2,000,000**	**2,000,000**	**597,070**	**(1,402,930)**	**30%**
Total Prop. 68 F.S.C. Excess (Deficiency) of Revenue Over Expense With Capital Outlay & CIP	**0**	**0**	**3,750**	**3,750**	**235,736**	**231,986**	

Captial Projects Fund							
Revenue							
Transfers In	0	0	142,900	142,900	142,900	0	100%
Total Capital Projects Fund Revenue	**0**	**0**	**142,900**	**142,900**	**142,900**	**0**	**100%**
Expense							
	0	0	0	0	0	0	0%
Total Capital Projects Fund Expenditures	**0**	**0**	**0**	**0**	**0**	**0**	**0%**
Total Capital Projects Excess (Deficiency) of Revenue Over Expense With Capital Outlay & CIP	**0**	**0**	**142,900**	**142,900**	**142,900**	**0**	

Greater Vallejo Recreation District
Preliminary
Budget to Actuals by Department
General Fund and Measure K Combined
As of 06/30/2026
Fiscal Year Year End

Revenue/Expense By Departments	Preliminary FY 24/25 Y/E (Unaudited)	FY 25/26 Adopted Budget	FY 25-26 Budget Amendments	FY 2025-26 Amended Budget	Draft Preliminary Actuals thru 06/30/26	Compared to Amended Budget	FY 25/26 % of Amended Budget
General Fund							
General Fund Revenue							
001-General Support & Administration	6,052,051	6,336,317	2,010,937	8,347,253	8,351,572	4,318	100%
Total Administration & General Support	**6,052,051**	**6,336,317**	**2,010,937**	**8,347,253**	**8,351,572**	**4,318**	**100%**
301-Visitor Services	234,759	234,400	0	234,400	246,662	12,262	105%
310-Landscaping & Grounds	4,553	0	0	0	0	0	0%
Total Parks & Facilities	**239,312**	**234,400**	**0**	**234,400**	**246,662**	**12,262**	**105%**
010-Recreation Administration	2,375	4,000	0	4,000	650	(3,350)	16%
415-Children's Wonderland	31,845	50,398	0	50,398	52,133	1,735	103%
430-Break Camp	132,639	100,000	0	100,000	121,057	21,057	121%
450-Vallejo Community Center	153,050	137,000	0	137,000	143,609	6,609	105%
451-Foley Cultural Center	277,903	254,600	0	254,600	251,978	(2,622)	99%
460-Sports	122,602	71,100	0	71,100	126,044	54,944	177%
465-Community Events	150,321	6,500	0	6,500	40,508	34,008	623%
480-EXLP After School Programs	1,580,342	1,300,000	593,306	1,893,306	1,893,306	0	100%
481 - Before School Programs	308,384	112,520	69,059	181,579	171,679	(9,900)	95%
486-Teen Services	35	0	0	0	60	60	0%
487-Franklin Gym	56,927	36,000	0	36,000	36,841	841	102%
490-Adaptive Recreation	3,051	2,500	0	2,500	3,092	592	124%
720-North Vallejo Community Center	32,866	28,600	0	28,600	25,718	(2,882)	90%
721-South Vallejo Community Center	58,186	53,700	0	53,700	64,395	10,695	120%
730-Cunningham Pool	303,168	297,014	0	297,014	281,733	(15,281)	95%
Total Recreation	**3,213,692**	**2,453,932**	**662,365**	**3,116,297**	**3,212,804**	**96,507**	**103%**
906-CIP	417,642	2,000,000	(1,262,882)	737,118	737,118	0	100%
Total CIP	**417,642**	**2,000,000**	**(1,262,882)**	**737,118**	**737,118**	**0**	100%
Total General Fund Revenue	**9,922,696**	**11,024,649**	**1,410,419**	**12,435,068**	**12,548,156**	**113,088**	**101%**
General Fund Expense							
001-General Support & Administration	1,322,446	1,568,016	126,528	1,694,544	1,517,072	(177,471)	90%
007-Human Resources	381,232	425,433	23,661	449,093	463,501	14,408	103%
100-Finance	555,903	676,323	97,911	774,234	752,844	(21,390)	97%
Total Administration & General Support	**2,259,582**	**2,669,771**	**248,100**	**2,917,871**	**2,733,418**	**(184,454)**	**94%**
200-Park Maintenance & Development	208,646	241,883	0	241,883	224,405	(17,478)	93%
300-Facilities	664,227	696,880	0	696,880	704,880	8,000	101%
301-Visitor Services	110,600	156,166	142,900	299,066	265,019	(34,047)	89%
310-Landscaping & Grounds	1,313,244	1,532,964	17,469	1,550,433	1,462,191	(88,242)	94%
312-McIntyre Ranch	116	3,000	0	3,000	1,066	(1,934)	36%
Total Parks & Facilities	**2,296,832**	**2,630,893**	**160,369**	**2,791,262**	**2,657,560**	**(133,701)**	**95%**
010-Recreation Administration	403,915	478,208	0	478,208	467,018	(11,189)	98%
415-Children's Wonderland	181,782	149,819	0	149,819	180,170	30,351	120%
430-Break Camp	235,537	181,520	0	181,520	194,819	13,299	107%
450-Vallejo Community Center	212,288	224,532	0	224,532	211,882	(12,651)	94%
451-Foley Cultural Center	280,747	323,732	0	323,732	293,590	(30,142)	91%
460-Sports	163,233	143,259	0	143,259	203,654	60,395	142%
465-Community Events	137,998	114,574	0	114,574	195,519	80,945	171%
480-EXLP After School Programs	763,756	812,927	181,424	994,351	992,810	(1,541)	100%
481 - Before School Programs	200,379	160,834	20,848	181,682	139,430	(42,252)	77%
486-Teen Services	3,909	8,971	0	8,971	323	(8,648)	4%

Greater Vallejo Recreation District
Preliminary
Budget to Actuals by Department
General Fund and Measure K Combined
As of 06/30/2026
Fiscal Year Year End

Revenue/Expense By Departments	Preliminary FY 24/25 Y/E (Unaudited)	FY 25/26 Adopted Budget	FY 25-26 Budget Amendments	FY 2025-26 Amended Budget	Draft Preliminary Actuals thru 06/30/26	Compared to Amended Budget	FY 25/26 % of Amended Budget
487-Franklin Gym	153,431	98,728	0	98,728	131,592	32,864	133%
490-Adaptive Recreation	3,828	15,726	0	15,726	3,480	(12,246)	22%
720-North Vallejo Community Center	50,128	70,954	0	70,954	63,546	(7,408)	90%
721-South Vallejo Community Center	53,943	20,548	0	20,548	50,532	29,984	246%
730-Cunningham Pool	688,523	690,633	0	690,633	786,113	95,480	114%
Total Recreation	**3,533,397**	**3,494,963**	**202,272**	**3,697,235**	**3,914,478**	**217,243**	**106%**
906-CIP	107,016	2,000,000	(2,000,000)	0	8,109	8,109	0%
Total CIP	**107,016**	**2,000,000**	**(2,000,000)**	**0**	**8,109**	**8,109**	**0%**
Total General Fund Expense	**8,196,827**	**10,795,628**	**(1,389,260)**	**9,406,368**	**9,313,565**	**(92,803)**	**99%**
Total General Fund Excess/ (Deficiency) of Revenue Over Expense	**1,725,870**	**229,021**	**2,799,679**	**3,028,700**	**3,234,591**	**205,891**	

Measure K Fund							
Measure K Revenue							
001-General Support & Administration	2,127,405	2,155,914	0	2,155,914	2,138,916	(16,998)	99%
Total Measure K Revenue	**2,127,405**	**2,155,914**	**0**	**2,155,914**	**2,138,916**	**(16,998)**	**99%**
Measure K Expense							
001-General Support & Administration	641,637	752,794	0	752,794	608,839	(143,955)	81%
100-Finance	2,800	2,884	0	2,884	0	(2,884)	0%
Total General Support & Administration	**644,437**	**755,678**	**0**	**755,678**	**608,839**	**(146,839)**	**81%**
300-Facilities	411,553	724,367	0	724,367	686,883	(37,484)	95%
310-Landscaping & Grounds	152,254	176,286	0	176,286	163,570	(12,716)	93%
312-McIntyre Ranch	120	0	0	0	40	40	0%
Total Facilites	**563,928**	**900,653**	**0**	**900,653**	**850,493**	**(50,160)**	**94%**
010-Recreation Administration	0	0	0	0	0	0	0%
415-Children's Wonderland	6,925	13,596	0	13,596	4,793	(8,803)	35%
450-Vallejo Community Center	28,581	19,800	0	19,800	31,430	11,630	159%
451-Foley Cultural Center	68,925	86,000	0	86,000	69,722	(16,278)	81%
460-Sports	19,009	18,000	0	18,000	24,929	6,929	138%
465-Community Events	0	0	0	0	0	0	0%
486-Teen Services	0	0	0	0	0	0	0%
487-Franklin Gym	0	30,000	0	30,000	0	(30,000)	0%
490-Adaptive Recreation	0	0	0	0	0	0	0%
720-North Vallejo Community Center	15,068	21,675	0	21,675	14,066	(7,609)	65%
721-South Vallejo Community Center	27,211	21,000	0	21,000	45,730	24,730	218%
730-Cunningham Pool	326,578	223,744	0	223,744	351,880	128,136	157%
Total Recreation	**492,297**	**433,815**	**0**	**433,815**	**542,552**	**108,736**	**125%**
906-CIP	408,714	0	0	0	0	0	0%
Total CIP	**408,714**	**0**	**0**	**0**	**0**	**0**	**0%**
Total Measure K Expense	**2,109,376**	**2,090,146**	**0**	**2,090,146**	**2,001,884**	**(88,262)**	96%
Total Measure K Excess (Deficiency) of Revenue Over Expense	**18,029**	**65,768**	**0**	**65,768**	**137,032**	**71,264**	**208%**

Greater Vallejo Recreation District
Preliminary
Budget to Actuals by Department
General Fund and Measure K Combined
As of 06/30/2026
Fiscal Year Year End

Revenue/Expense By Departments	Preliminary FY 24/25 Y/E (Unaudited)	FY 25/26 Adopted Budget	FY 25-26 Budget Amendments	FY 2025-26 Amended Budget	Draft Preliminary Actuals thru 06/30/26	Compared to Amended Budget	FY 25/26 % of Amended Budget
Combined Excess (Deficiency) of Revenue Over	**1,743,899**	**294,789**	**2,799,679**	**3,094,468**	**3,371,623**	**277,155**	

Prop 68 Franklin Sports Complex Fund							
Prop. 68 F.S.C. Revenue							
001-General Support & Administration	0	0	0	0	0	0	0%
906-CIP	0	0	0	0	0	0	0%
908-Franklin Sports Field	0	2,000,000	0	2,000,000	832,806	(1,167,194)	42%
Total Prop. 68 F.S.C. Revenue	**0**	**2,000,000**	**0**	**2,000,000**	**832,806**	**(1,167,194)**	**42%**
Prop. 68 F.S.C. Expense							
908-Franklin Sports Field	0	2,000,000	0	2,000,000	597,070	(1,402,930)	30%
Total Prop. 68 F.S.C. Expense	**0**	**2,000,000**	**0**	**2,000,000**	**597,070**	**(1,402,930)**	**30%**
Total Prop. 68 F.S.C. (Deficiency) of Revenue Over Expense	**0**	**0**	**0**	**0**	**235,736**	**235,736**	**0%**

Captial Projects Fund							
Revenue							
500-Capital Projects	0	0	0	0	142,900	142,900	0%
Total Capital Fund Revenue	**0**	**0**	**0**	**0**	**142,900**	**142,900**	**0%**
Expense							
500-Capital Projects	0	0	0	0	0	0	0%
Total Capital Projects Fud Expenditures	**0**	**0**	**0**	**0**	**0**	**0**	**0%**
Revenue Over Expense With Capital Outlay & CIP	**0**	**0**	**0**	**0**	**142,900**	**142,900**	**0%**

Greater Vallejo Recreation District
Preliminary Balance Sheet Year-to-Date
as of June 30, 2026
All Funds Combined

Assets		
Cash - Solano County	5,512,021	
Cash - General Account	610,552	
Cash - Payroll Account	56,408	
Cash - 15% Unrestricted Reserve - Columbia	1,978,442	
Cash - Retiree Benefit Trust Fund - Five Star	1,347,734	
Cash - Prop 68 F.S.C. - Five Star	289,400	
Accounts Receivable	836,449	
Total Assets		**10,631,005**
Liabilities		
Accounts Payable	311,680	
Payroll Related Payables	629,670	
Building Deposits Payable	40,930	
Total Liabilities		**982,280**
Net Assets		
Fund Balance- General Unrestricted Operating Reserve	3,233,533	
Fund Balance- Measure K	(650,052)	
Fund Balance - Restricted Retiree Benefit	1,298,520	
Fund Balance - Unrestricted Designated Reserve 15%	1,932,866	
Fund Balance - Restricted Prop 68 Franklin Sports Complex Fund	83,601	
Excess Revenues Over Expenses	3,750,258	
Total Net Assets		**9,648,726**
Total Liabilities and Net Assets		**10,631,005**

Interim General Manager Report
August 27, 2026

Municipal Code Chapter 16.207 & Chapters 16.208:

The district met with Kristin Pollot, Planning and Development Director, and Cesar Orozco, Planning Manager, to discuss Chapter 16.207, Parks, Recreation, and Open Space Districts Ordinance. This ordinance deals with setbacks and buffers from the property line.

The district discussed a potential appeal process and were informed that the appeal period has been completed, as this ordinance has been in place for more than five years.

In addition, there was a discussion centering around the definition of the ordinance and whether it applies to improvements we may want to construct in our parks, such as benches, playgrounds, and other park amenities. Planning explained that the ordinance applies to the construction of a "building" as defined in Chapter 16.701.02, Land Use Terms and Definitions:

> **Building:** Any enclosed structure having a roof supported by columns or walls and intended for the shelter, housing, or enclosure of any individual, animal, process, equipment, goods, business, land use, or materials.

Based on this definition, the ordinance would not apply to renovations of existing buildings, such as restroom improvements. Ms. Pollot and Mr. Orozco offered to meet with District staff in advance whenever we are planning to construct or install something in our parks to help determine whether the ordinance applies to the proposed project(s).

Municipal Code 3.18 – Impact Fees:

Several months ago, the City of Vallejo and the district were reviewing the current code regarding impact fees and Quimby fees. Since it has been a while, the Interim General Manager reached out to the City Manager's Office to determine the status of the impact fee discussions. The Finance Department has communicated that the next meeting will be scheduled within the next six weeks to continue discussions on a DIF Study. A meeting has been set for August 26, 2026, at 4pm.

500 Amador Street Building Update:

The district is in negotiations with Four Corners Academy to use the 500 Amador Street building for childcare. It will be necessary to get approval for a sublease from the City of Vallejo. Interim General Manager will contact the City Manager to see how to proceed. Once the City has approved the sublease the agreement will come to the Board in late September for approval.

Measure P Funds:

The district finally received the agreement and reporting form for the Measure P program. Since the funding is received late summer, the program will begin this Fall.

Vallejo Little League and Vallejo Aquatics Club Agreements:

Recreation Services staff have been working to update and finalize agreements with Vallejo Little League and VJO. The agreements are nearing completion and will be distributed to both organizations shortly for final review and signature. These updated agreements will help ensure clear expectations and continued positive relationships with both organizations.

Mobile Recess Van:

The Mobile Recess Van will make one final summer appearance at the Port of Culture event on Saturday, August 29. Recreation Services staff will host an outreach table providing community resources, scholarship applications, and information on upcoming GVRD programs, activities, and events.

Vallejo Waterfront Weekend:

Looking ahead, the Recreation Services team will also support the Kids Zone at the annual Vallejo Waterfront Weekend during the first weekend of October, continuing GVRD’s commitment to community engagement, outreach, and accessible recreation opportunities throughout Vallejo

Marketing Services RFP:

The District's Request for Proposals (RFP) for marketing services officially closed with five proposals received from interested firms. Recreation Services staff and Assistant to the Interim General Manager have completed an initial review and ranking of the submissions, evaluating each firm's qualifications, proposed approach, and alignment with GVRD's marketing and community engagement goals.

The results of the review and staff recommendations will be shared with the Interim General Manager within the next week for consideration and next steps. This process represents an important step toward strengthening the district's overall visibility, community outreach, and promotion of GVRD programs, services, and events.

Out of Office – Working Remotely:

Interim General Manager will be out of the office from September 2 – 9, 2026 attending the US Open in New York City. The intent is to work as much remotely as possible during that period. Work will continue regarding projects and will be available via email or text. Sal Nuno, Parks and Facilities Director will be available on-site to answer any questions or concerns as well.

Finance Department Board Update

08/27/2026

Cash Flow Projections FY 2026/27

- Staff are working on providing the FY 26/27 Cash Flow Projections to present to the Board.

Policy 3030 – Budget and Reserves Policy Revision

- The Draft Reserve Policy has been completed and is being reviewed by staff.

FY 2023-24 Audit Work

- Now that the FY 25/26 Preliminary Financials have been completed, the Finance staff's time allocated to audit work will increase.

FY 2025/26 Annual Report.

- Staff from each department have begun working on the FY 25/26 Annual Report.

Maintenance Department Board Update

08/27/2026

Children's Wonderland Park

- Staff ordered a replacement canoe for the playground equipment. This will replace the old canoe that was removed due to cracks in the plastic and safety concerns.

Dog Park

- Staff performed general maintenance throughout the park, including pruning shrubs in the park area.

Dan Foley Park

- McManus Field Electrical Repairs**:** PG&E and the City of Vallejo issued the required permits. The electrical contractor is moving forward with ordering the new electrical panel.

Franklin

- Staff repaired one of the air conditioning units that was leaking water from the condensate line inside the gym building. The leak damaged a section of the gym floor. We have received one quote and are waiting for two additional quotes.
- CALA resubmitted the plans to DSA on August 7. DSA has up to five weeks to respond. The submittal was accepted and is moving forward through the review process. Staff will be meeting with the Vallejo Flood and Wastewater District to address some of the requirements they are requesting for this project.

Norman King Center

- The City of Vallejo hired another contractor to continue work on the EV charging station project. PG&E also worked on installing conduit lines for the electrical portion of the project.

Maintenance Department Priorities

- Replacement of the Franklin Gym Roof: With the upcoming rainy season, we anticipate additional water leaks inside the gym, which could potentially damage the floors and continue to deteriorate the wood framing and other building components. Delaying the roof replacement could significantly increase the overall cost of repairs.
- Playground Replacements: We currently have several playgrounds with aging equipment that have reached or are approaching the end of their useful life. Beverly, Borges, and Richardson are high priorities because the equipment may soon become unsafe for the public. If the equipment becomes unsafe, the playgrounds may need to be closed to the public until funding is identified for replacement. Some of these playgrounds are approximately 30 years old.