

# Fiscal Year 2024-2025 Preliminary Budget



**CHICO AREA RECREATION AND PARK DISTRICT  
BUDGET SUMMARY - ALL FUNDS  
BUDGET VERSION 1**

	<b>GENERAL FUND</b>	<b>COMMUNITY PARK FEES</b>	<b>PARK IMPACT FUND</b>	<b>OAK WAY PARK</b>	<b>PETERSON PARK</b>	<b>BARONI PARK</b>	<b>INDIGO PARK</b>
<b>REVENUE</b>							
FEE BASED PROGRAM INCOME	5,374,550	-	-	-	-	-	-
OTHER INCOME & FACILITY RENTALS	933,500	-	-	-	-	-	-
RDA PASSTHROUGH	1,600,000	-	-	-	-	-	-
INVESTMENT INCOME	200,000	-	-	-	-	-	-
TAX INCOME / COUNTY	5,200,000	-	-	-	-	-	-
PARK IMPACT FEES	-	2,000,000	60,000	-	-	-	-
ASSESSMENTS	-	-	-	23,800	42,400	162,300	30,000
OPERATING TRANSFER IN FROM GENERAL FUND	-	-	-	121,000	79,000	-	-
<b>TOTAL REVENUE</b>	<b>13,308,050</b>	<b>2,000,000</b>	<b>60,000</b>	<b>144,800</b>	<b>121,400</b>	<b>162,300</b>	<b>30,000</b>
<b>OPERATING EXPENDITURES</b>							
SALARIES AND BENEFITS	9,127,250	-	-	105,000	90,500	123,250	22,000
SERVICES AND SUPPLIES	3,669,950	-	-	39,800	30,900	34,050	8,000
CONTRIB. TO OTHER AGENCIES	15,000	-	-	-	-	-	-
CONTINGENCIES	20,000	-	-	-	-	-	-
OPERATING TRANSFER OUT	200,000	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>13,032,200</b>		-	<b>144,800</b>	<b>121,400</b>	<b>157,300</b>	<b>30,000</b>
<b>NET INCOME (LOSS) FROM ONGOING OPERATIONS</b>	<b>275,850</b>	<b>2,000,000</b>	<b>60,000</b>	-	-	<b>5,000</b>	-
<b>CAPITAL PROJECTS</b>							
CAPITAL PROJECTS	28,562,850						
CAPITAL PROJECTS' REIMBURSEMENTS	23,700,000						
<b>NET CAPITAL PROJECTS COSTS</b>	<b>4,862,850</b>						
<b>CAPITAL PROJECTS FUNDING</b>							
ALLOCATION FROM GENERAL FUND OPERATIONS	(275,850)						
ALLOCATION FROM GENERAL FUND SPENDABLE UNASSIGNED	(2,287,850)						
	-						
<b>TOTAL NET ACTIVITY</b>	<b>(2,287,850)</b>	<b>2,000,000</b>	<b>60,000</b>	-	-	<b>5,000</b>	

**CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUE AND EXPENDITURES  
BUDGET VERSION 1**

	<b>2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>2023-2024 BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>REVENUE</b>				
FEE BASED PROGRAM INCOME	5,374,550	949,050	4,425,500	906,863
OTHER INCOME & FACILITY RENTALS	933,500	115,000	818,500	153,635
RDA PASSTHROUGH	1,600,000	-	1,600,000	-
INVESTMENT INCOME	200,000	100,000	100,000	55,000
TAX INCOME / COUNTY	5,200,000	50,000	5,150,000	495,000
<b>TOTAL REVENUE</b>	<b>13,308,050</b>	<b>1,214,050</b>	<b>12,094,000</b>	<b>1,610,498</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES AND BENEFITS	9,127,250	545,925	8,581,325	1,260,366
SERVICES AND SUPPLIES	3,669,950	499,470	3,170,480	340,872
CONTRIB. TO OTHER AGENCIES	15,000	-	15,000	-
CONTINGENCIES	20,000	-	20,000	-
OPERATING TRANSFER OUT	200,000	-	200,000	(67,934)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>13,032,200</b>	<b>1,045,395</b>	<b>11,986,805</b>	<b>1,533,304</b>
<b>NET INCOME (LOSS) FROM OPERATIONS</b>	<b>275,850</b>	<b>168,655</b>	<b>107,195</b>	<b>77,194</b>
<b>CAPITAL PROJECTS</b>				
CAPITAL PROJECTS	28,562,850	19,834,760	8,728,090	2,189,263
REIMBURSEMENTS	23,700,000	17,002,750	6,697,250	2,747,842
<b>NET CAPITAL PROJECTS COSTS</b>	<b>4,862,850</b>		<b>2,030,840</b>	<b>(558,579)</b>
<b>CAPITAL PROJECTS FUNDING</b>				
ALLOCATION FROM GENERAL FUND				
OPERATIONS	(275,850)		(107,195)	(77,194)
SPENDABLE UNASSIGNED	(2,287,850)		(1,923,645)	635,773
			-	
<b>TOTAL GENERAL FUND ACTIVITY</b>	<b>(2,287,850)</b>		<b>(1,923,645)</b>	

**CHICO AREA RECREATION AND PARK DISTRICT  
REVENUE SUMMARY - GENERAL FUND - FUND 2490  
BUDGET VERSION 1**



	2024-2025 BUDGET	INCREASE (DECREASE)	2023-2024 BUDGET	INCREASE (DECREASE)
<b>FEE BASED PROGRAM INCOME</b>				
AFTER SCHOOL & CAMP PROGRAMS				
AFTERSCHOOL	2,662,550	(67,450)	2,730,000	677,775
CAMPS	850,000	402,000	448,000	146,700
REC ADMIN	120,000	70,000	50,000	35,000
<b>SUBTOTAL</b>	<b>3,632,550</b>	<b>404,550</b>	<b>3,228,000</b>	<b>824,475</b>
<b>AQUATICS</b>				
	<b>200,000</b>	35,000	<b>165,000</b>	<b>859,475</b>
CLASSES				
GENERAL CLASSES	190,000	42,500	147,500	240
YOUTH CLASSES	-	-	50,000	(15,000)
<b>SUBTOTAL</b>	<b>190,000</b>	<b>42,500</b>	<b>197,500</b>	<b>(14,760)</b>
<b>ADULT SPORTS</b>				
PROGRAM FEE INCOME	427,000	227,000	200,000	(32,942)
<b>SUBTOTAL</b>			<b>200,000</b>	<b>(32,942)</b>
<b>NATURE CENTER</b>				
	380,000	55,000	325,000	68,160
<b>SUBTOTAL</b>	<b>380,000</b>	<b>55,000</b>	<b>325,000</b>	<b>68,160</b>
<b>OTHER PROGRAMS</b>				
SCHOLARSHIPS	(25,000)	-	(25,000)	-
SPECIAL EVENTS	95,000	45,000	50,000	20,000
SENIOR ADULT PROGRAMS	-	(25,000)	25,000	(7,500)
YOUTH SPORTS	475,000	215,000	260,000	10,000
<b>SUBTOTAL</b>	<b>545,000</b>	<b>235,000</b>	<b>310,000</b>	<b>22,500</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>5,374,550</b>	<b>999,050</b>	<b>4,425,500</b>	<b>906,863</b>
<b>OTHER INCOME</b>				
FACILITY RENTAL INCOME	495,000	20,000	475,000	30,135
REBATES & REIMB COSTS	38,500	-	38,500	8,500
REIMBURSEMENTS - CITY	290,000	-	290,000	110,000
MISCELLANEOUS	5,000	-	5,000	5,000
ENDOWMENTS	10,000	-	10,000	-
DONATIONS	95,000	95,000	-	-
<b>TOTAL OTHER INCOME</b>	<b>933,500</b>	<b>115,000</b>	<b>818,500</b>	<b>153,635</b>
<b>REVENUE FORM OTHER AGENCIES</b>				
RDA PASSTHROUGH	1,600,000	-	1,600,000	-
INVESTMENT INCOME	200,000	100,000	100,000	55,000
TAX INCOME / COUNTY	5,200,000	50,000	5,150,000	495,000
<b>TOTAL REVENUE FROM OTHER AGENCI</b>	<b>7,000,000</b>	<b>150,000</b>	<b>6,850,000</b>	<b>550,000</b>
<b>TOTAL REVENUE</b>	<b>13,308,050</b>	<b>1,214,050</b>	<b>12,094,000</b>	<b>1,610,498</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SALARIES AND BENEFITS SUMMARY - GENERAL FUND - FUND 2490  
BUDGET VERSION 1**

	<b>2024-2025 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>2023-2024 BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>SALARIES</b>				
FULL-TIME SALARIES	3,750,000	250,000	3,500,000	445,000
PART-TIME SALARIES	750,000		3,425,000	673,000
Seasonal	2,900,000	225,000		
ACCUMULATED LEAVE	40,000		40,000	(1,000)
INSTRUCTORS	-		10,000	(22,000)
<b>SUBTOTAL</b>	<b>7,440,000</b>	<b>465,000</b>	<b>6,975,000</b>	<b>1,095,000</b>
<b>BENEFITS</b>				
FICA	558,000	20,925	537,075	92,075
RETIREMENT	405,000	(220,000)	625,000	(4,000)
UAL	200,000	200,000		
HEALTH INSURANCE	675,000	30,000	645,000	79,600
UNEMPLOYMENT	20,000	-	20,000	(10,000)
WORKERS COMP INSURANCE	170,000	50,000	120,000	-
ALLOCATION TO OTHER FUNDS	(340,750)	-	(340,750)	-
<b>SUBTOTAL</b>	<b>1,687,250</b>	<b>80,925</b>	<b>1,606,325</b>	<b>157,675</b>
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>9,127,250</b>	<b>545,925</b>	<b>8,581,325</b>	<b>1,260,366</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SERVICES AND SUPPLIES SUMMARY - GENERAL FUND - FUND 2490  
BUDGET VERSION 1**

	<b>2024-2025</b>	<b>INCREASE</b>	<b>2023-2024</b>	<b>INCREASE</b>
	<b>BUDGET</b>	<b>(DECREASE)</b>	<b>BUDGET</b>	<b>(DECREASE)</b>
<b>SERVICES AND SUPPLIES</b>				
MARKETING	50,000	-	50,000	6,000
UNIFORM APPAREL	10,000	(15,000)	25,000	17,000
PROGRAM APPAREL	62,000	7,500	54,500	54,500
COMMUNICATIONS	65,000	(5,000)	70,000	17,642
INSURANCE	425,000	84,400	340,600	70,600
TECHNOLOGY SOFTWARE	100,000	-	100,000	(5,000)
TECHNOLOGY HARDWARE	30,000	-	30,000	-
EQUIPMENT MAINTENANCE	70,000	19,500	50,500	27,250
EQUIPMENT	65,000	20,500	44,500	35,300
VEHICLE MAINTENANCE	20,000	(5,000)	25,000	7,000
STRUCTURE & GROUNDS	300,000	50,000	250,000	59,050
VANDALISM	10,000	5,000	5,000	(460)
CONTRACT SERVICES	500,000	9,120	490,880	(225,736)
CONTRACT - Classes	132,000	132,000		
SERVICES	505,000	(1,000)	506,000	213,800
LEGAL NOTICES	1,000	-	1,000	-
RECRUITMENT	20,000	-	20,000	(5,000)
RENT/LEASE STRUCTURES	2,000	-	2,000	-
SMALL TOOLS	40,000	15,000	25,000	21,100
PROFESSIONAL DEVELOPMENT	30,000	(10,000)	40,000	12,000
MISCELLANEOUS	10,000	-	10,000	-
SUPPLIES	425,000	85,000	340,000	(26,540)
HOSPITALITY	20,000	-	20,000	15,000
FUEL	90,000	30,000	60,000	10,000
TRANSPORTATION	2,000	(2,000)	4,000	300
BOARD MEETING	10,000	-	10,000	-
USE TAX	1,500	-	1,500	-
TRAVEL	10,000	-	10,000	-
<b>SUBTOTAL</b>	<b>3,005,500</b>	<b>420,020</b>	<b>2,585,480</b>	<b>303,806</b>
<b>UTILITIES</b>				
WATER	168,000	8,000	160,000	8,479
ELECTRICITY	359,700	29,700	330,000	20,928
GAS	81,750	6,750	75,000	(4,992)
SEWER	55,000	35,000	20,000	12,651
<b>SUBTOTAL</b>	<b>664,450</b>	<b>79,450</b>	<b>585,000</b>	<b>37,066</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>3,669,950</b>	<b>499,470</b>	<b>3,170,480</b>	<b>340,872</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
CAPITAL PROJECTS SUMMARY  
BUDGET VERSION 1**

**FY 2024/2025 CAPITAL IMPROVEMENTS**

<b>CAPITAL PROJECTS - DEFERRED MAINTENANCE/REPLACEMENT</b>		<b>Amount</b>	<b>Fund Source</b>
DISTRICT WIDE	ADA Compliance Upgrades	135,000	GF
DISTRICT WIDE	Deferred Maintenance	150,000	GF
Lakeside	Lakeside Kitchen Improvement	45,000	GF
Lakeside	Lakeside HVAC	200,000	GF
Community Park	Court Crack Repairs and Resurfacing	100,000	GF
Baroni	Play Structure Replacement	200,000	Baroni LLD
<b>Subtotal</b>		<b>830,000</b>	

<b>Capital Improvement/Expansion</b>			
DISTRICT WIDE	Irrigation Smart Controller Upgrades	115,000	GF
Henshaw	Henshaw Park Design and Build	3,500,000	NIF
AQUATIC CENTER	Contruccion	20,000,000	DIF/Grants/Other
<b>Subtotal</b>		<b>23,615,000</b>	

<b>Fixed Assets</b>			
District	Gator Replacement	15,000	GF
District	Gator Replacement	15,000	GF
District	Vehicle Replacement	70,000	GF
District	Vehicle Replacement	60,000	GF
District	Dump Trailer	20,000	GF
<b>Subtotal</b>		<b>180,000</b>	GF

**2024-2025 Total 24,625,000**

**CARRY FORWARD 23/24**

<b>Deferred Maintenance/Replacement</b>			
District	ADA Upgrades	65,000	GF
ROTARY PARK	Replace 5-12 Play Structure	155,250	GF
CARD CENTER	Roof & Exterior Repair/Painting	200,000	GF
COMMUNITY PARK	Field House Wall Padding	27,600	GF
<b>Subtotal</b>		<b>447,850</b>	

<b>Capital Improvement/Expansion</b>			
DISTRICT WIDE	Irrigation Smart Controller Upgrades	115,000	GF
COMMUNITY PARK	Renovate & Expand Maintenance Hub	1,300,000	DIF/GF
AQUATIC CENTER	Design Phase	2,075,000	DIF
<b>Subtotal</b>		<b>3,490,000</b>	

**Carry Forward Total 3,937,850**

**Fund Sources**

Carry Forward	1,162,850	GF
	2,775,000	DIF
<b>Carry Forward Total</b>	<b>3,937,850</b>	

2024-2025	1,125,000	GF
	3,500,000	NIF
	200,000	Baroni LLD
	6,000,000	Grants
	14,000,000	DIF
<b>2024-2025 Total</b>	<b>24,825,000</b>	

**CHICO AREA RECREATION AND PARK DISTRICT  
GENERAL FUND - SUMMARY OF FUND BALANCE  
BUDGET VERSION 1**

<b>CATEGORY</b>	<b>DESCRIPTION</b>	<b>BEGINNING</b>	<b>PROJECTED ACTIVITY</b>	<b>ENDING</b>
SPENDABLE	COMMITTED			
	PETTY CASH	1,500	-	1,500
	GENERAL RESERVE	2,500,000		2,500,000
	<b>COMMITTED BALANCE</b>	<u>2,501,500</u>	<u>-</u>	<u>2,501,500</u>
	UNASSIGNED			
	WORKING CAPITAL	8,000,000	(2,287,850)	3,256,200
	<b>SPENDABLE BALANCE</b>	<u>10,501,500</u>	<u>(2,287,850)</u>	<u>5,757,700</u>
NON-SPENDABLE				
	INVESTMENT CAP ASSETS (NET OF RELATED DEBT)	26,714,068	180,000	27,015,018
	<b>TOTAL FUND BALANCE</b>	<u>37,215,568</u>	<u>(2,107,850)</u>	<u>32,772,718</u>

\* Unassigned Fund Balance is affected by changes made to reserves, as well as current year net income. The Unassigned Fund Balance is an estimate and will continue to change as revenues and expenses are recorded throughout the fiscal year.

Under GASB #54 the Fund Balance is classified under different sub-categories as follows:

Spendable - Restricted: Has constraints on spending that are legally enforceable by outside parties. □

Spendable - Unrestricted - Committed: Has constraints on spending that the District imposes upon itself by high-level formal action prior to the close of the period.

Spendable - Unrestricted - Assigned: Applies to resources intended for spending for a purpose set by the governing body itself or by some person or body delegated to exercise such authority in accordance with policy established by the board.

Spendable - Unrestricted - Unassigned: Residual fund balance.

Non-Spendable: Not available for spending, either now or in the future, because of the form of the asset (e.g. fixed assets).