



FINANCE COMMITTEE AGENDA
A Committee of the Chico Area Recreation and Park District
Board Members – Tom Lando and Michael McGinnis
545 Vallombrosa Avenue, Chico, CA 95926
Phone (530) 895-4711 Fax (530) 895-4721
Thursday, April 28, 2022 – 5:30 p.m.

*Posted Prior to 5:00 pm
Monday, April 25, 2022*

A G E N D A

- A. Call to Order**
- B. Public Comments**
Members of the public may address the Committee at this time on any matter not already listed on the Agenda, with comments being limited to three minutes. The Committee cannot take any action at this meeting on requests made under this section of the agenda.
- C. Monthly Financial Report for March 2022 - *Action Requested– That the Committee recommend to the Board of Directors that they approve the Monthly Financial Report.***
- D. Monthly Bills and Refund Register for March 2022 – *Action Requested – That the Committee recommend to the Board of Directors that they authorize payment of the Monthly Bills and Approve the Refund Register.***
- E. Directors' Comments**
Opportunity for the Committee to comment on items not listed on the agenda.
- F. Adjournment**
Adjourn to the next scheduled Finance Committee Meeting.



CHICO AREA RECREATION AND PARK DISTRICT
545 VALLOMBROSA AVENUE, CHICO, CA 95926
Phone (530) 895-4711 Fax (530) 895-4721
Thursday, April 28, 2022 – 6:00 p.m.

*Posted Prior to 5:00 pm
Monday, April 25, 2022*

BOARD MEMBERS:

Michael McGinnis, Chair
Thomas Nickell, Vice Chair
Tom Lando
Michael Worley
Dave Donnan

CARD STAFF:

Annabel Grimm, General Manager
Heather Childs, Finance Manager
Anjie Goulding, Recreation Manager
Scott Schumann, Park and Facility Manager

GENERAL INFORMATION:

1. Agendas:
Agendas are available on our website at <https://www.chicorec.com/board-meetings>.
2. Agenda Items:
Agenda items are available for public inspection. Staff reports and supporting documentation are available on our website at <https://www.chicorec.com/board-meeting>.
3. Items Not Appearing On Posted Agenda:
This agenda was posted at least 72 hours in advance of this meeting. For each item not appearing on the posted agenda upon which the Board wishes to take action, it must make one of the following determinations:
 - a. Determine by a majority vote that an emergency exists as defined in Government Code 54956.5.
 - b. Determine by a two-thirds vote or by a unanimous vote if less than two-thirds of the Board is present, that the need to take action arose subsequent to the agenda being posted.
 - c. Determine that the item appeared on a posted agenda for a meeting occurring not more than five calendar days prior to this meeting, and the item was continued to this meeting.Notwithstanding the above, items may be added to the agenda for Board discussion only or to acknowledge receipt of correspondence or other information.
4. Consent Agenda: All items listed under the Consent Agenda are considered to be routine and will be enacted by one motion. Resolutions will be read by title only. There will be no separate discussion of these items unless members of the Board, or persons in the audience, request specific items to be removed from the Consent Agenda to the Regular Agenda for separate discussion, prior to the time the Board votes on the motion to adopt the Consent Agenda. If any item(s) are removed from the Consent Agenda, the item(s) will be considered at the beginning of the Regular Agenda.
5. Assistance for the Disabled: If you are disabled in any way and need accommodation to participate in the meeting, please contact the CARD Office at (530) 895-4711 at least 48 hours prior to the start of the meeting so the necessary arrangements can be made.
6. Identity of Speakers: Speakers are asked to state their names before speaking.



**REGULAR MEETING OF THE CHICO AREA
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS
Thursday, April 28, 2022 – 6:00 p.m.**

*Posted Prior to 5:00 pm
Monday, April 25, 2022*

AGENDA

1.0 CALL TO ORDER

1.1 Roll Call

2.0 CORRESPONDENCE

There is no correspondence.

3.0 PUBLIC COMMENTS

NOTE: The Chico Area Recreation and Park District Board of Directors may take official action only on items included in the posted agenda for a specific scheduled meeting. Items addressed during the Public Comment section are generally matters not included on the agenda and therefore, the Board will not take action at this scheduled meeting. However, such items may be put on the agenda for a future meeting. The public shall have the opportunity to address items that are on the posted agenda.

4.0 PRESENTATIONS

4.1 Internship Experience

Emilia Crocket Del Aguila and Andrew Colburn will be presenting on their CARD internship experience.

5.0 CONSENT AGENDA

5.1 Minutes of the Regular Meeting of the Board of Directors of March 24, 2022

Action Requested – that the Board of Directors approve the minutes as submitted

5.2 Monthly Bills and Refund Register - *Action Requested – that the Board of Directors authorize payment of the monthly bills and approve the refund register*

5.3 Monthly Financial Report - *Action Requested – that the Board of Directors review and approve the Monthly Financial Report*

6.0 REGULAR AGENDA

6.1 Items Removed from the Consent Agenda

7.0 UNFINISHED BUSINESS

7.1 Resolution 22-5 Declaring the Board's Intention to Continue to Levy the Assessments for Fiscal Year 2022-23, Preliminarily Approving the Engineer's Reports, and providing for Notice of a Public Hearing on May 26, 2022, for the Oak Way, Amber Grove/Greenfield,

and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts (Staff Report 22-16) - *Action Requested – that the Board of Directors approve the Resolution of Intention to Continue to Levy the Assessments for Fiscal Year 2022-23, Preliminarily approving the Engineer’s Report, and Providing for Notice of a Public Hearing on May 26, 2022, for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts.*

7.2 Stonegate Preserve (Staff Report 22-18) – *Information/Possible Action – Discussion about the Stonegate Preserve and CARD’s potential role.*

7.3 Bocce Court Project (Staff Report 22-19) – *Information/Possible Action –Status of bocce court design and estimated construction costs.*

7.4 Pickleball / Tennis Courts (Staff Report 22-20) – *Information/Possible Action – Discussion about court conversion options and program impacts.*

8.0 NEW BUSINESS

8.1 Resolution 22-6 of the Board of Directors of the Chico Area Recreation and Park District Adopting the Preliminary Budget for the 2022-2023 Fiscal Year (Staff Report 22-17) - *Action Requested – that the Board of Directors adopt Resolution 21-7 which adopts the Preliminary Budget for the 2022-2023 fiscal year, makes it available for public inspection, and determines that the public hearing regarding the Preliminary Budget will be conducted on May 26, 2022, at the Regular Board Meeting, and the Board will consider adoption of the Final Budget for the Fiscal Year 2022-2023 at the Regular Board Meeting on June 23, 2022.*

9.0 BOARD OF DIRECTORS’ REPORTS/SPECIAL ASSIGNMENTS

9.1 Facilities Committee

9.2 Other Reports

10.0 DIRECTORS’ COMMENTS

Opportunity for the Board to comment on items not listed on the agenda.

11.0 GENERAL MANAGER’S COMMENTS

11.1 General Manager’s Update

12.0 STAFF COMMENTS

Opportunity for Staff to comment on items not listed on the agenda.

13.0 ADJOURNMENT

Adjourn to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.



**REGULAR MEETING OF THE CHICO AREA
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS
545 VALLOMBROSA AVENUE, CHICO, CA 95926
(Draft)
MINUTES
March 24, 2022**

Board Members Present: Michael McGinnis, Chair
Thomas Nickell, Vice Chair
Tom Lando, Board Member
Dave Donnan, Board Member

Board Members Absent: Michael Worley, Board Member

Staff Members Present: Annabel Grimm, General Manager
Heather Childs, Finance Manager
Anjie Goulding, Recreation Manager
Scott Schumann, Parks and Facilities Manager

Legal Counsel Present: Jeff Carter, Attorney at Law

1.0 CALL TO ORDER

1.1 Roll Call

The meeting was called to order at 6:00 p.m., and roll call was taken as noted above.

2.0 CORRESPONDENCE

There is no correspondence.

3.0 PUBLIC COMMENTS

There were no comments.

4.0 PRESENTATIONS

4.1 Tom Tarman from Tarman Architectural Group presented the new Community Park bocce ball court design. The budget for the project is \$450,000, but obtaining costs estimates has been challenging.

5.0 CONSENT AGENDA

M/S/C/ (Directors Lando/Donnan) to move item 5.5, Resolution 22-4 Establishing District Based Elections, Final Map for Elections, and Sequence for those Elections from the Consent Agenda to the Regular Agenda.

The vote was as follows: Ayes carried

Ayes: Lando, McGinnis, Donnan, Nickell

Noes: None

Abstain: None

Absent: Worley

M/S/C/ (Directors Lando/Donnan) that the Board of Directors approves the consent agenda as modified above.

The vote was as follows: Ayes carried

Ayes: Lando, McGinnis, Donnan, Nickell

Noes: None

Abstain: None

Absent: Worley

6.0 **REGULAR AGENDA**

Resolution 22-4 - Establishing District-Based Elections, the Final Map for those Elections, and the Sequence for those Elections

M/S/C/ (Directors Lando/Chair McGinnis) that the Board of Directors approve the Resolution establishing district-based elections, and the sequence for those elections approved at the February 24, 2022 Board of Directors meeting.

The vote was as follows: Ayes carried

Ayes: Lando, McGinnis, Nickell

Noes: Donnan

Abstain: None

Absent: Worley

The Board requested that Legal Counsel Jeff Carter respond to the request for payment received from Shenkman & Hughes and directed staff to work with California Special Districts Association to understand current efforts surrounding the legislation.

7.0 **UNFINISHED BUSINESS**

7.1 Pickleball Tournament

Mr. Rich Gitelson from the Pickleball Community provided an update on the pickleball tournament. The tournament is scheduled for May 14-15. Approximately 190 participants are anticipated and expect earnings of \$9,000 which will be shared with CARD.

7.2 DFJ HVAC Project

M/S/C/ (Directors Lando/Nickell) that the Board of Directors authorize staff to proceed with the Dorothy F. Johnson HVAC project and approve a budget increase of \$150,000.

The vote was as follows: Ayes carried

Ayes: Lando, McGinnis, Donnan, Nickell

Noes: None

Abstain: None

Absent: Worley

7.3 Environmental Effects on Programming

Staff shared guidelines for program modifications related to smoke and excessive heat. Staff will begin the process of creating air quality and excess heat policies. Once the policies have gone through the review process, they will be presented to the Board for approval and implementation.

8.0 **NEW BUSINESS**

Project Crew

M/S/C/ (Directors Lando/Nickell) that the Board of Directors authorize the staff to begin the recruitment process to fill three (3) project crew positions.

The vote was as follows: Ayes carried

Ayes: Lando, McGinnis, Donnan, Nickell

Noes: None

Abstain: None

Absent: Worley

9.0 BOARD OF DIRECTORS' REPORTS/SPECIAL ASSIGNMENTS

There were no comments.

10.0 DIRECTORS' COMMENTS

There were no comments.

11.0 GENERAL MANAGER'S COMMENTS

Kite Day is happening on March 27. Prop 68 Chapman Park project community input sessions were concluded, and feedback was overwhelmingly positive. The final project design is anticipated to be presented to the Board of Directors at the May meeting.

12.0 STAFF COMMENTS

There were no comments.

13.0 ADJOURNMENT

There being no further business, the Regular Meeting of the Board of Directors was adjourned at 7:20 p.m. to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.

CHICO AREA RECREATION AND PARK DISTRICT (CARD)
545 Vallombrosa Ave. Chico, CA 95926 895-4711

Accounts Payable Check Register

March 2022

Salary & Benefits	4,259.02
Service & Supply	89,086.18
Contributions to other Agency	-
Principal Repayment	-
Interest Expense	-
Fixed Assets	-
TOTAL	93,345.20
Check #'s	075736-075791

Approved by the Board of Directors

April 28, 2022

Michael McGinnis
Board Chair



Annabel Grimm
General Manager

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
April 8, 2022

CHECK REGISTER FUND 2490 FY 21/22

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
04/08/2022	075736	AFLAC	\$ 3,339.26	510000
04/08/2022	075737	CA STATE DISBURSEMENT UNIT	\$ 23.07	510000
04/08/2022	075738	SEIU LOCAL 1021	\$ 896.69	510000
04/08/2022	075739	APOLLO MUSIC & ARTS, LLC	\$ 332.50	520000
04/08/2022	075740	BAY AREA DRIVING SCHOOL, INC.	\$ 56.00	520000
04/08/2022	075741	BROWN'S TOWING	\$ 100.00	520000
04/08/2022	075742	BUTTE COUNTY OFFICE OF EDUCATION	\$ 630.00	520000
04/08/2022	075743	BUTTES CTR STATE PIPE & SUPPLY	\$ 46.72	520000
04/08/2022	075744	C&M AUTOMOTIVE	\$ 1,719.94	520000
04/08/2022	075745	CALIFORNIA WATER SERVICE	\$ 5,571.61	520000
04/08/2022	075746	CED - CHICO	\$ 228.57	520000
04/08/2022	075747	CHICO AREA RECREATION & PARK DISTRICT	\$ 33,484.78	520000
04/08/2022	075748	CHICO CATERING COMPANY	\$ 855.75	520000
04/08/2022	075749	CHICO ELECTRIC CO	\$ 314.46	520000
04/08/2022	075750	CHICO POWER EQUIPMENT INC	\$ 81.71	520000
04/08/2022	075751	CHICO PRINCESS PARTIES, LLC	\$ 1,800.00	520000
04/08/2022	075752	CINTAS	\$ 17.47	520000
04/08/2022	075753	COLLIER HARDWARE	\$ 363.73	520000
04/08/2022	075754	COMCAST	\$ 917.12	520000
04/08/2022	075755	CREATE & LEARN INC.	\$ 83.30	520000
04/08/2022	075756	DMV	\$ 10.00	520000
04/08/2022	075757	ENLOE MEDICAL CENTER	\$ 206.00	520000
04/08/2022	075758	EWING IRRIGATION PRODUCTS, INC.	\$ 865.36	520000
04/08/2022	075759	FOCAL POINT DISCOUNT LANDSCAPE	\$ 295.47	520000
04/08/2022	075760	G2SOLUTIONS, INC	\$ 116.25	520000
04/08/2022	075761	GATES RESALE	\$ 58.82	520000
04/08/2022	075762	HAYDEN FIRE PROTECTION	\$ 405.87	520000
04/08/2022	075763	HOLIDAY POOLS & SPAS	\$ 77.47	520000
04/08/2022	075764	HUNTERS SERVICES, INC.	\$ 431.00	520000
04/08/2022	075765	INDUSTRIAL POWER PRODUCTS	\$ 305.86	520000
04/08/2022	075766	J.C. NELSON SUPPLY CO	\$ 2,142.72	520000
04/08/2022	075767	J.W. PEPPER & SON, INC.	\$ 184.46	520000
04/08/2022	075768	JOHNNY ON THE SPOT PORTABLE TOILETS	\$ 292.90	520000
04/08/2022	075769	JOHNNY'S LOCK & SAFE	\$ 299.87	520000
04/08/2022	075770	KELLY-MOORE PAINT CO. INC	\$ 298.91	520000
04/08/2022	075771	KINETICS ACADEMY OF DANCE	\$ 168.00	520000
04/08/2022	075772	LIMEY TEES	\$ 3,230.63	520000
04/08/2022	075773	MARY JO BROWN	\$ 792.00	520000
04/08/2022	075774	MEEKS BUILDING CENTER	\$ 894.09	520000
04/08/2022	075775	MISSION LINEN & UNIFORM	\$ 3,723.11	520000
04/08/2022	075776	MR. ROOTER PLUMBING	\$ 331.41	520000
04/08/2022	075777	NORMAC INC.	\$ 29.59	520000
04/08/2022	075778	NORTHGATE PETROLEUM COMPANY	\$ 516.10	520000
04/08/2022	075779	O'REILLY AUTOMOTIVE STORES, INC.	\$ 18.22	520000
04/08/2022	075780	OFFICE DEPOT	\$ 416.00	520000
04/08/2022	075781	PACE SUPPLY CORP.	\$ 66.96	520000
04/08/2022	075782	PACIFIC GAS AND ELECTRIC	\$ 21,678.06	520000
04/08/2022	075783	PAPE MACHINERY	\$ 272.89	520000
04/08/2022	075784	PRO AGGREGATE INC.	\$ 171.96	520000
04/08/2022	075785	PURE WATER PARTNERS LLC	\$ 289.25	520000
04/08/2022	075786	RENTAL GUYS CHICO	\$ 1,323.57	520000
04/08/2022	075787	SHERWIN-WILLIAMS CO.	\$ 12.38	520000
04/08/2022	075788	SHUBERT'S INC.	\$ 550.00	520000
04/08/2022	075789	TURF STAR INC.	\$ 351.12	520000
04/08/2022	075790	UNITED RENTALS, INC.	\$ 172.40	520000
04/08/2022	075791	WESTERN WEB	\$ 1,482.82	520000

Total of Register

\$ 93,345.20


 Annabel Grimm
 General Manager

OR

Salary & Benefits	\$ 4,259.02	Acct 510000
Service & Supply	\$ 89,086.18	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 580000
Total	<u>\$ 93,345.20</u>	

Michelle Niven
 HR Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT (CARD)
545 Vallombrosa Ave. Chico, CA 95926 895-4711

Manual Accounts Payable Check Register

March 2022

Salary & Benefits	34,288.68
Salary & Benefits-ACH Payroll Tax Transfer	87,047.66
Salary & Benefits-ACH CalPERS	56,938.55
Service & Supply	58,069.02
Fixed Assets	246,618.80
Contingency to other Agency	-
Principal Repayment	-
Interest Expense	-
TOTAL	482,962.71

Check #'s 075635-075640
075689-075729

Approved by the Board of Directors

April 28, 2022

Michael McGinnis
Board Chair



Annabel Grimm
General Manager

Agenda Item 11

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
March 4, 2022

CHECK REGISTER **FUND 2490 FY 21/22**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/04/2022	075635	CHICO FALSE ALARM	\$ 200.00	520000
03/04/2022	075636	CHICO U LOCK IT	\$ 310.00	520000
03/04/2022	075637	COMCAST	\$ 239.65	520000
03/04/2022	075638	NORMAC INC.	\$ 37.23	520000
03/04/2022	075639	OFFICE DEPOT	\$ 80.28	520000
03/04/2022	075640	STREAMLINE	\$ 300.00	520000

Total of Register \$ 1,167.16

<p>_____ Annabel Grimm General Manager</p> <p style="text-align: center;">OR</p>	<table border="0" style="width: 100%;"> <tr> <td style="width: 40%;">Salary & Benefits</td> <td style="width: 10%; text-align: right;">\$ -</td> <td style="width: 50%;">Acct 510000</td> </tr> <tr> <td>Service & Supply</td> <td style="text-align: right;">\$ 1,167.16</td> <td>Acct 520000</td> </tr> <tr> <td>Cont. to Other Agencies</td> <td style="text-align: right;">\$ -</td> <td>Acct 557000</td> </tr> <tr> <td>Principal Repayment</td> <td style="text-align: right;">\$ -</td> <td>Acct 552000</td> </tr> <tr> <td>Interest Expense</td> <td style="text-align: right;">\$ -</td> <td>Acct 553000</td> </tr> <tr> <td>Fixed Asset</td> <td style="text-align: right;">\$ -</td> <td>Acct 560000</td> </tr> <tr> <td>Total</td> <td style="text-align: right;"><u><u>\$ 1,167.16</u></u></td> <td></td> </tr> </table>	Salary & Benefits	\$ -	Acct 510000	Service & Supply	\$ 1,167.16	Acct 520000	Cont. to Other Agencies	\$ -	Acct 557000	Principal Repayment	\$ -	Acct 552000	Interest Expense	\$ -	Acct 553000	Fixed Asset	\$ -	Acct 560000	Total	<u><u>\$ 1,167.16</u></u>	
Salary & Benefits	\$ -	Acct 510000																				
Service & Supply	\$ 1,167.16	Acct 520000																				
Cont. to Other Agencies	\$ -	Acct 557000																				
Principal Repayment	\$ -	Acct 552000																				
Interest Expense	\$ -	Acct 553000																				
Fixed Asset	\$ -	Acct 560000																				
Total	<u><u>\$ 1,167.16</u></u>																					

Michael McGinnis
Board Member

OR

Michelle Niven

Michelle Niven
Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 March 9, 2022

CHECK REGISTER FUND 2490 FY 21/22

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/09/2022	075689	ANTHEM BLUE CROSS	\$ 29,534.02	510000
03/09/2022	075690	DAVID MCVICKER	\$ 77.20	520000

Total of Register

\$ 29,611.22

 Annabel Grimm
 General Manager

OR

Salary & Benefits	\$ 29,534.02	Acct 510000
Service & Supply	\$ 77.20	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 29,611.22	

 Michael McGinnis
 Board Member

OR



 Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 March 11, 2022

CHECK REGISTER FUND 2490 FY 21/22

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/11/2022	075691	ARMED GUARD PRIVATE SECURITY INC	\$ 6,941.09	520000
03/11/2022	075692	CREATIVE COMPOSITION	\$ 695.31	520000
03/11/2022	075693	HAGUE TECH SOLUTIONS	\$ 4,000.00	520000
03/11/2022	075694	MAGOON SIGNS	\$ 964.18	520000

Total of Register

\$ 12,600.58


 Annabel Grimm
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 12,600.58	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 12,600.58	

 Michael McGinnis
 Board Member

OR



 Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
March 11, 2022

CHECK REGISTER **FUND 2490 FY 21/22**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/11/2022	75695	STEPHANIE PYLE	\$ 231.50	520000

Total of Register	\$ 231.50
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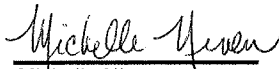
 Annabel Grimm
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 231.50	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 231.50	

 Michael McGinnis
 Board Member

OR



 Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
March 18, 2022

CHECK REGISTER **FUND 2490 FY 21/22**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/18/2022	075696	CA STATE DISBURSEMENT UNIT	\$ 23.07	510000
03/18/2022	075697	IUOE LOCAL 39	\$ 352.68	510000
03/18/2022	075698	AIRGAS USA, LLC	\$ 179.18	520000
03/18/2022	075699	AT&T	\$ 257.53	520000
03/18/2022	075700	COMCAST	\$ 917.12	520000
03/18/2022	075701	COMCAST	\$ 580.59	520000
03/18/2022	075702	FERGUSON ENTERPRISES, INC #686	\$ 151.22	520000
03/18/2022	075703	KING CONSULTING	\$ 16,700.00	520000
03/18/2022	075704	KINGSLEY BOGARD LLP	\$ 94.50	520000
03/18/2022	075705	KRONOS SAASHR, INC	\$ 3,949.01	520000
03/18/2022	075706	KYLE BAILEY HARPER	\$ 1,126.13	520000
03/18/2022	075707	MAGOON SIGNS	\$ 475.12	520000
03/18/2022	075708	NORMAC INC.	\$ 247.24	520000
03/18/2022	075709	NORTHGATE PETROLEUM COMPANY	\$ 236.54	520000
03/18/2022	075710	OFFICE DEPOT	\$ 339.44	520000
03/18/2022	075711	PLATT ELECTRIC SUPPLY, INC.	\$ 137.73	520000
03/18/2022	075712	RAY MORGAN COMPANY	\$ 2,158.94	520000
03/18/2022	075713	RAY MORGAN COMPANY	\$ 2,693.85	520000
03/18/2022	075714	RECOLOGY BUTTE COLUSA COUNTIES	\$ 8,192.04	520000
03/18/2022	075715	SLAKEY BROTHERS INC.	\$ 341.07	520000
03/18/2022	075716	WORK TRAINING CENTER	\$ 1,980.00	520000

Total of Register

\$ 41,133.00

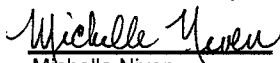
Annabel Grimm
 General Manager

OR

Salary & Benefits	\$ 375.75	Acct 510000
Service & Supply	\$ 40,757.25	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	<u><u>\$ 41,133.00</u></u>	

Michael McGinnis
 Board Member

OR


Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 March 21, 2022

CHECK REGISTER FUND 2490 FY 21/22

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/21/2022	075717	HUMANA INSURANCE CO	\$ 3,281.68	510000
03/21/2022	075718	MEDICAL EYE SERVICES	\$ 443.66	510000
03/21/2022	075719	COMCAST	\$ 217.13	520000
03/21/2022	075720	NORTHSTAR	\$ 900.00	560000

Total of Register

\$ 4,842.47

 Annabel Grimm
 General Manager

OR

Salary & Benefits	\$ 3,725.34	Acct 510000
Service & Supply	\$ 217.13	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 900.00	Acct 560000
Total	\$ 4,842.47	

 Michael McGinnis
 Board Member

OR



 Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 March 22, 2022

CHECK REGISTER FUND 2490 FY 21/22

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
3/22/2022	75721	CITY OF CHICO	\$ 57.00	520000

Total of Register

\$ 57.00

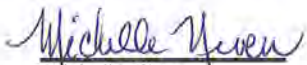
 Annabel Grimm
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 57.00	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	<u>\$ 57.00</u>	

 Michael McGinnis
 Board Member

OR



 Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 March 24, 2022

CHECK REGISTER FUND 2490 FY 21/22

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/24/2022	075722	CARTER LAW OFFICES	\$ 787.50	520000
03/24/2022	075723	HAGUE TECH SOLUTIONS	\$ 1,200.00	520000
03/24/2022	075724	JOHNNY ON THE SPOT PORTABLE TOILETS	\$ 648.70	520000
03/24/2022	075725	JUMP N JAX	\$ 325.00	520000
03/24/2022	075726	MELTON DESIGN GROUP, INC.	\$ 21,330.40	560000
03/24/2022	075727	MID VALLEY TITLE & ESCROW COMPANY	\$ 500.00	560000
03/24/2022	075728	NATIONAL AQUATIC SERVICES, INC.	\$ 223,888.40	560000

Total of Register

\$ 248,680.00

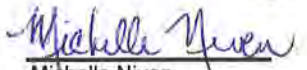
Annabel Grimm
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 2,961.20	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 245,718.80	Acct 560000
Total	\$ 248,680.00	

Michael McGinnis
 Board Member

OR


Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 March 29, 2022

CHECK REGISTER FUND 2490 FY 21/22

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/28/2022	075729	JAZMIN ARAIZA	\$ 653.57	510000

Total of Register

\$ 653.57

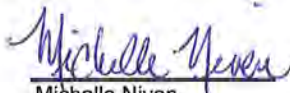
 Annabel Grimm
 General Manager

OR

Salary & Benefits	\$ 653.57	Acct 510000
Service & Supply	\$ -	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 653.57	

 Michael McGinnis
 Board Member

OR



 Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT (CARD)
545 Vallombrosa Ave. Chico, CA 95926 895-4711

Payroll Check Register


March 2022

PPE	Pay Date	Checks	Amount
3/4/2022 ACH	3/11/2022	Direct Deposit	138,732.81
3/4/2022	3/11/2022	120586-120612	9,610.64
3/4/2022	3/11/2022	120613	21.90
2/28/2022 ACH	3/24/2022	Direct Deposit	624.70
3/18/2022	3/25/2022	120614-120641	7,610.55
3/18/2022	3/25/2022	Direct Deposit	118,033.11
3/31/2022	3/31/2022	120642	1,273.62
Total			275,907.33

Approved by the Board of Directors

April 28, 2022

Michael McGinnis
Board Chair



Annabel Grimm
General Manager

Agenda Item 11

CHICO AREA RECREATION AND PARK DISTRICT (CARD)
545 Vallombrosa Ave. Chico, CA 95926 895-4711

Refund Check Register

March 2022

Service & Supply-Refund Checks

2,573.83

TOTAL

Check #'s

029206-029215

815.00

Active Network Credit Card Refunds 10,106.60

Approved by the Board of Directors

April 28, 2022

Michael McGinnis
Board Chair



Annabel Grimm
General Manager

Agenda Item 11

CHICO AREA RECREATION AND PARK DISTRICT (CARD)
545 Vallombrosa Ave. Chico, CA 95926 895-4711

Revenue

February 2022


Net Revenue

Rents	18,355.07
Reimbursements	3,109.87
Misc.	15.00
Fees	228,814.54
 Sub Total	 250,294.48
 Other Income	 -
Donations	62.00
 RDA Pass Through	 -
Sale of Surplus Assets	-
City of Chico Reimbursements	-
Baroni Park	-
Prop 12 Funding	-
Pro Rata Share	-
Grant Revenue	-
 Fund 2470 Trust Obligations	 -
 Fund 2480 Trust Obligations	 2,375.00
 Fund 2486 Chico Rotary/CARD	 -
 TOTAL	 252,731.48

Approved by the Board of Directors

April 28, 2022

Michael McGinnis
Board Chair



Annabel Grimm
General Manager


Agenda Item 11

**CHICO AREA RECREATION AND PARK DISTRICT (CARD)
545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Previously submitted check #029217 dated April 11, 2022 in the amount of \$252,731.48

February 2022

FUND 2490				
	4530106	RDA Pass Through	-	-
	4600001	Rent	18,355.07	
		Fees	228,814.54	247,169.61
	4700001	Misc.	15.00	
		Rebates/Reimbursements	3,109.87	
		City of Chico Reimbursements	-	
		Baroni Park	-	
		Pro Rata Share	-	
		Other Income	-	
		Donations	62.00	
		Grant Revenue	-	3,186.87
		FUND 2490 total		250,356.48
FUND 2470	280	Trust Obligations	-	
FUND 2480				
	280	Trust Obligations	2,375.00	
FUND 2483				
	4616250	Prop 12 Grant Fund	-	
FUND 2486				
	4700001	Chico Rotary/CARD	-	
Checks Total				252,731.48



 Annabel Grimm
 General Manager

VENDOR: 124000 BUTTE COUNTY TREASURER 04/11/2022 CHECK NO. 29217

VOUCHER NO.	INVOICE NO.	INVOICE DATE	INVOICE AMOUNT	AMOUNT PAID	DISCOUNT TAKEN	NET CHECK AMOUNT
106850	REV 02/22	04/11/2022	252,731.48			252,731.48

Check Total 252,731.48

CHECK NO. 29217
 CHECK DATE 04/11/2022
 VENDOR NO. 124000



CHECK NO. 029217

GOLDEN VALLEY BANK
 190 COHASSET RD. STE. 170
 CHICO, CA 95926
 90-4427/1211

Chico Area Recreation and Park District
 545 VALLOMBROSA AVENUE CHICO, CALIFORNIA 95926 (530) 895-4711

Two hundred fifty-two thousand seven hundred thirty-one and 48/100 USD

CHECK AMOUNT
 \$ 252,731.48

REFUND CHECK

BY BUTTE COUNTY TREASURER
 OF THE 25 COUNTY CENTER DR STE 120
 ORDER OF OROVILLE CA 95965

VOID 6 MONTHS FROM DATE OF ISSUE

[Handwritten Signature]
 AUTHORIZED SIGNATURE

THE SECURITY FEATURES ON THIS DOCUMENT INCLUDE A MICRO-PRINT SIGNATURE LINE AND BLEED THROUGH MICR NUMBERING.

⑈029217⑈ ⑆121144272⑆ 0100043835⑈

VENDOR: 124000 BUTTE COUNTY TREASURER 04/11/2022 CHECK NO. 29217

VOUCHER NO.	INVOICE NO.	INVOICE DATE	INVOICE AMOUNT	AMOUNT PAID	DISCOUNT TAKEN	NET CHECK AMOUNT
106850	REV 02/22	04/11/2022	252,731.48			252,731.48

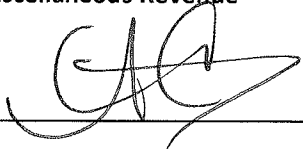
Check Total 252,731.48

COUNTY OF BUTTE
AUDITORS CERTIFICATE AND TREASURER'S RECEIPT
OROVILLE, CA 95965

RECEIVED FROM: CARD
CONTACT #: (530) 895-4711

ATR NUMBER:	
DEPT. ID #	RR
DATE:	4/11/2022
BAG #:	

DESCRIPTION	RCVBLE NUMBER:	FUND/CHARGE CODE	ACCOUNT CODE	PROJECT CODE	AMOUNT
CARD-Charges for Service (Rent, Concessions, Fees)		24900000	462005		\$ 247,169.61
CARD-Miscellaneous Revenue (Misc, Rebates, Other Income,		24900000	473000		\$ 3,186.87
CARD-Park Fees Trust Obligations		24800000	462000		\$ 2,375.00
CARD-Park Fees Trust Obligations		24700000	462000		\$ -
CARD-Rotary Foundation Trust Miscellaneous Revenue		24860000	473000		\$ -



CARD- General Manager

Check #:	029217
Check Date:	04/11/22
Amount:	\$ 252,731.48

TOTAL	\$ 252,731.48
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Special Notes:

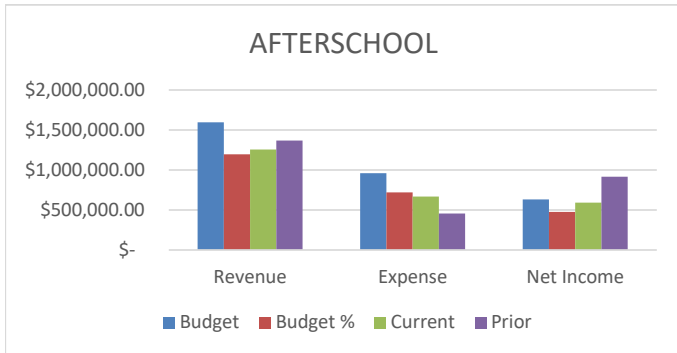
APPROVED BY AUDITOR-CONTROLLER:	RECEIVED BY TREASURER:
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**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2020-2021
March 2022
75% of the Year**

AFTERSCHOOL

We are at 79% of Budgeted Revenues and 69% of Budgeted Expenses. Our Net Income is \$324,969.26 less than this time last year.

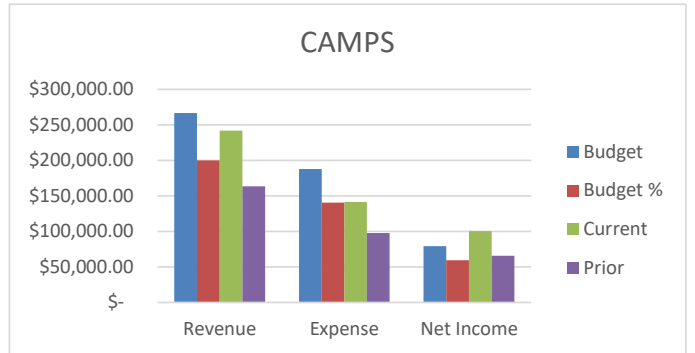
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 1,593,933.00	\$ 1,257,176.31	\$ 1,369,070.84
EXPENSES	\$ 961,258.50	\$ 666,839.73	\$ 453,765.00



CAMPS

We are at 91% of Budgeted Revenues and 75% of Budgeted Expenses. CAMPS are seasonal. The majority run June-August. The rest are during school breaks in December, January and March. Our Net Income is currently \$34,390.50 more than this time last year.

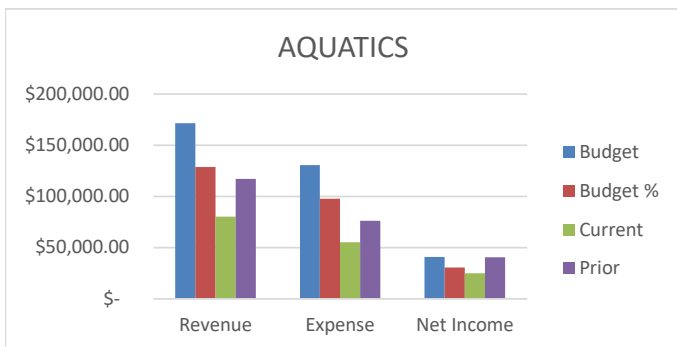
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 266,690.00	\$ 241,726.37	\$ 163,381.49
EXPENSES	\$ 187,504.00	\$ 141,464.68	\$ 97,510.30



AQUATICS

We are at 47% of Budgeted Revenues and 42% of Budgeted Expenses. Our Net Income is currently \$15,740.57 less than this time last year.

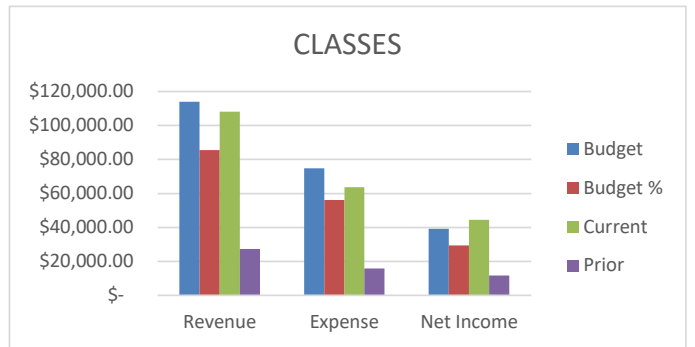
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 171,409.00	\$ 80,235.21	\$ 117,065.61
EXPENSES	\$ 130,562.00	\$ 55,270.87	\$ 76,360.70



CLASSES

We are at 95% of Budgeted Revenues and 85% of Budgeted Expenses. We have various classes that run throughout the year. Our Net Income is currently \$32,768.01 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 114,003.00	\$ 108,133.05	\$ 27,380.15
EXPENSES	\$ 74,841.00	\$ 63,756.54	\$ 15,771.65

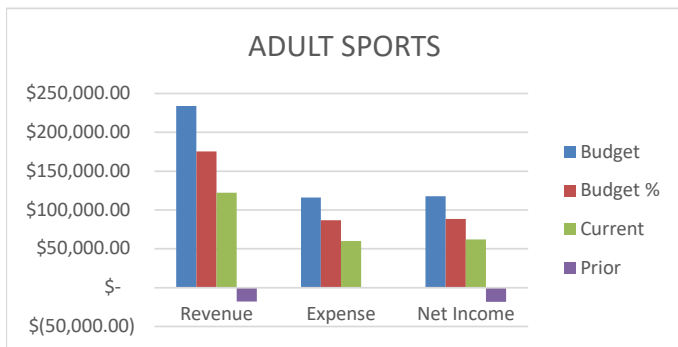


**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2020-2021
March 2022
75% of the Year**

ADULT SPORTS

We are at 52% of Budgeted Revenues and 52% of Budgeted Expenses. Our Net Income is \$80,498.40 more than this time last year.

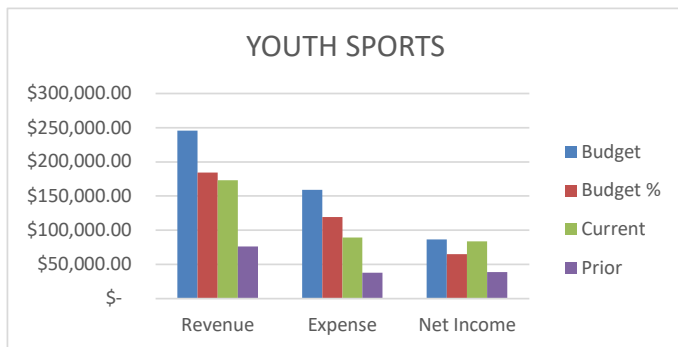
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 233,995.00	\$ 122,262.69	\$ (17,963.79)
EXPENSES	\$ 116,050.00	\$ 59,984.85	\$ 256.77



YOUTH SPORTS

We are at 70% of Budgeted Revenues and 56% of Budgeted Expenses. Our Net Income is \$45,370.20 more than this time last year.

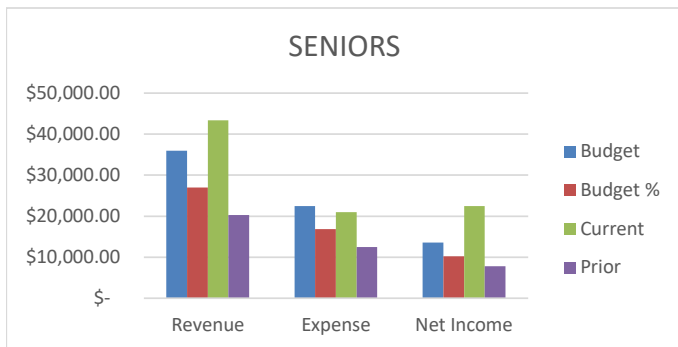
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 245,591.00	\$ 172,960.42	\$ 76,033.12
EXPENSES	\$ 159,125.00	\$ 89,102.55	\$ 37,545.45



SENIORS

We are at 121% of Budgeted Revenues and 93% of Budgeted Expenses. Our Net Income is \$14,661.79 more than this time last year.

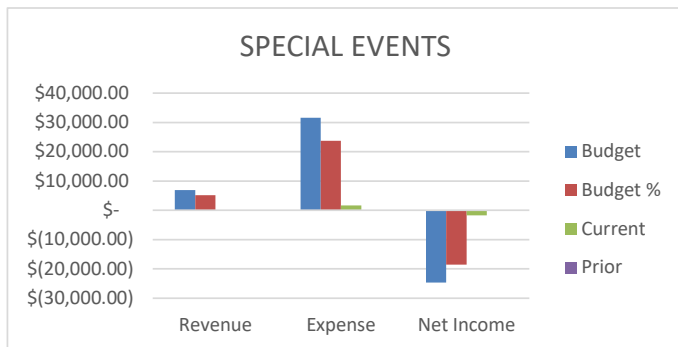
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 36,000.00	\$ 43,416.33	\$ 20,292.00
EXPENSES	\$ 22,450.00	\$ 20,941.44	\$ 12,478.90



SPECIAL EVENTS

We are at 0% of Budgeted Revenues and 5% of Budgeted Expenses. Our Net Income is \$1,679.37 less than this time last year. With Special Events, we often incur expenses prior to receiving revenue (through either entrance fees or sponsorships).

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 6,900.00	\$ -	\$ -
EXPENSES	\$ 31,616.00	\$ 1,679.37	\$ -

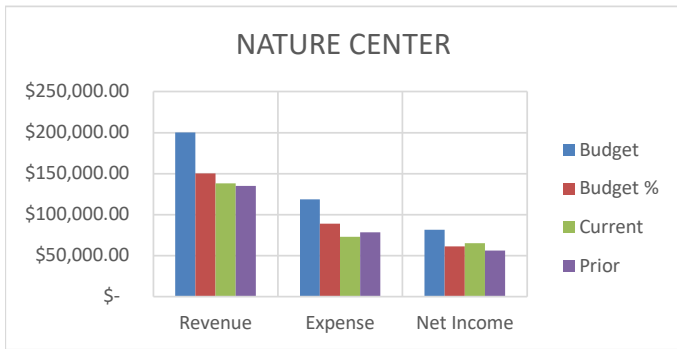


**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2020-2021
March 2022
75% of the Year**

NATURE CENTER

We are at 69% of Budgeted Revenues and 61% of Budgeted Expenses. Our Net Income is \$9,034.66 more than this time last year.

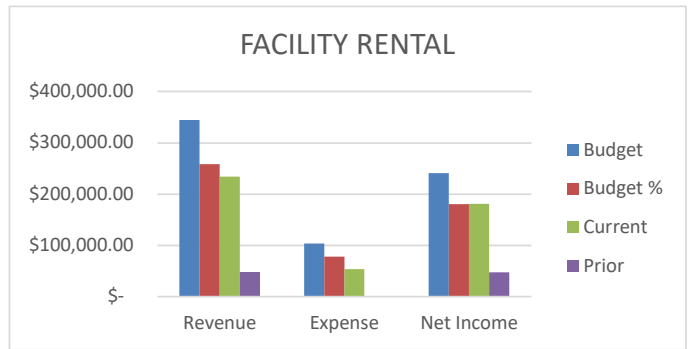
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 200,360.00	\$ 138,155.50	\$ 134,827.18
EXPENSES	\$ 118,652.00	\$ 72,843.50	\$ 78,549.84



FACILITY RENTAL

We are at 68% of Budgeted Revenues and 52% of Budgeted Expenses. Our Net Income is \$133,613.74 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 344,650.00	\$ 234,361.60	\$ 48,045.23
EXPENSES	\$ 103,750.00	\$ 53,439.53	\$ 736.90





FINANCIAL STATEMENTS

FISCAL YEAR 2021/2022

MARCH 2022

**CHICO AREA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS - TABLE OF CONTENTS
MARCH 2022**

SUMMARY - ALL FUNDS

BALANCE SHEET	3
EXECUTIVE SUMMARY	4

GENERAL FUND - FUND 2490

BALANCE SHEET	5
EXECUTIVE SUMMARY	8
REVENUE SUMMARY	9
SALARIES AND BENEFITS SUMMARY	10
SERVICES AND SUPPLY EXPENSE SUMMARY	11

NOTE: This completes 9 months of the fiscal year and represents 75% of the year.

CHICO AREA RECREATION AND PARK DISTRICT
 BALANCE SHEET SUMMARY - ALL FUNDS
 MARCH 2022



	GENERAL FUND	ROTARY FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
ASSETS								
CASH	7,660,097	16,535	5,553,070	380,359	12,979	23,788	129,731	13,776,558
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	-	-	-	-	-
RECEIVABLES	433,027	-	-	23,750	-	-	-	-
DUE FROM OTHER FUNDS	198,376	-	-	-	-	-	-	198,376
TOTAL CURRENT ASSETS	8,291,500	16,535	5,553,070	404,109	12,979	23,788	129,731	14,431,712
PREPAID EXPENSES	-	-	-	-	-	-	-	-
FIXED ASSETS	41,744,537	-	-	-	-	-	-	41,744,537
ACCUMULATED DEPRECIATION	(15,708,362)	-	-	-	-	-	-	(15,708,362)
SUBTOTAL	26,036,174	-	-	-	-	-	-	26,036,174
TOTAL ASSETS	34,327,674	16,535	5,553,070	404,109	12,979	23,788	129,731	40,467,886
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,437,135	-	-	-	-	-	-	1,437,135
LIABILITIES								
ACCOUNTS PAYABLE	98,863	-	-	-	-	-	-	98,863
ACCRUED EXPENSES	(5,535)	-	-	-	-	-	-	(5,535)
DUE TO OTHER FUNDS	-	-	-	-	70,394	62,536	65,446	198,376
OTHER LIABILITIES	655,507	-	-	-	-	-	-	655,507
TOTAL CURRENT LIABILITIES	748,835	-	-	-	70,394	62,536	65,446	947,212
LONG-TERM DEBT								
NET PENSION LIABILITY	2,673,147	-	-	-	-	-	-	2,673,147
LIABILITY FOR COMPENSATED ABSENCES	230,883	-	-	-	-	-	-	230,883
SUBTOTAL	2,904,030	-	-	-	-	-	-	2,904,030
TOTAL LIABILITIES	3,652,865	-	-	-	70,394	62,536	65,446	3,851,242
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	387,623	-	-	-	-	-	-	387,623
FUND BALANCE								
RESTRICTED	-	-	2,243,609	352,184	-	-	78,579	2,674,372
SPENDABLE - COMMITTED	2,001,500	-	-	-	-	-	-	2,001,500
SPENDABLE - ASSIGNED	-	-	-	-	-	-	-	-
SPENDABLE - UNASSIGNED	4,487,723	16,535	-	-	-	-	-	4,504,257
NON-SPENDABLE	26,036,174	-	-	-	-	-	-	26,036,174
FUND BALANCE	32,525,397	16,535	2,243,609	352,184	-	-	78,579	35,216,303
TOTAL NET INCOME (LOSS)	(801,076)	-	3,309,461	51,925	(57,415)	(38,749)	(14,294)	2,449,853
TOTAL FUND BALANCE	31,724,321	16,535	5,553,070	404,109	(57,415)	(38,749)	64,285	37,666,156

CHICO AREA RECREATION AND PARK DISTRICT
SUMMARY - ALL FUNDS
MARCH 2022



	GENERAL FUND	ROTARY FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
REVENUE								
FEE BASED PROGRAM INCOME	2,146,639	-	-	-	-	-	-	2,146,639
OTHER INCOME	310,146	-	-	-	-	-	-	310,146
RDA PASSTHROUGH	793,915	-	-	-	-	-	-	793,915
INVESTMENT INCOME	28,338	-	17,212	1,530	100	184	723	48,086
TAX INCOME / COUNTY	2,666,219	-	-	-	-	-	-	2,666,219
PARK IMPACT FEES	-	-	3,305,107	52,250	-	-	-	3,357,357
ASSESSMENTS	-	-	-	-	12,879	23,604	50,880	87,363
OPERATING TRANSFER IN	-	-	-	-	-	-	-	-
TOTAL REVENUE	5,945,256	-	3,322,318	53,780	12,979	23,788	51,603	9,409,724
EXPENSE								
SALARIES & BENEFITS	4,432,783	-	-	-	53,710	38,289	53,710	4,578,493
SERVICES & SUPPLIES	1,591,830	-	-	-	16,683	24,247	11,736	1,644,497
OPERATING TRANSFER OUT	-	-	-	-	-	-	-	-
CONTRIB. TO OTHER AGENCIES	-	-	-	-	-	-	-	-
CONTINGENCIES	-	-	-	-	-	-	-	-
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	-	-	-	-
TOTAL EXPENSE	6,024,613	-	-	-	70,394	62,536	65,446	6,222,990
NET REVENUE BEFORE SPECIAL EXPENSE	(79,357)	-	3,322,318	53,780	(57,415)	(38,749)	(13,843)	3,186,734
SPECIALLY ALLOCATED ITEMS								
DEPRECIATION	-	-	-	-	-	-	-	-
FAIR MARKET VALUE ADJUSTMENT	40,543	95	12,857	1,855	-	-	450	55,800
TOTAL SPECIALLY ALLOCATED	40,543	95	12,857	1,855	-	-	450	55,800
REVENUE OVER (UNDER)	(119,900)	(95)	3,309,461	51,925	(57,415)	(38,749)	(14,294)	3,130,933
CAPITAL ASSETS AND REPAIR PROJECTS								
CAPITAL / REPAIR PROJECTS	691,175	-	-	-	-	-	-	691,175
CAPTIAL PROJECTS REIMBURSEMENT	9,999	-	-	-	-	-	-	9,999
NET CAPITAL PROJECTS	681,176	-	-	-	-	-	-	681,176
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(801,076)	(95)	3,309,461	51,925	(57,415)	(38,749)	(14,294)	2,449,758

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
MARCH 2022

	MARCH 2022	MARCH 2021	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	6,001,847.45	5,528,210.79	473,636.66	9%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	2,185.99	1,188.84	997.15	84%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	500.96	500.96	-	0%
CASH - GOLDEN VALLEY BANK	453,857.36	2,907,693.05	(2,453,835.69)	-84%
PETTY CASH	800.00	800.00	-	0%
BANK SUSPENSE	1,200,904.97	(99,099.23)	1,300,004.20	-1312%
SUBTOTAL	7,660,096.73	8,339,294.41	(679,197.68)	-8%
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	0%
RECEIVABLES				
ACCOUNTS RECEIVABLE	433,026.89	890,697.20	(457,670.31)	-51%
A/R - ONLINE PAYMENT CLEARING	-	-	-	0%
A/R - IN HOUSE CREDIT CARDS	-	13,525.00	(13,525.00)	-100%
INTEREST RECEIVABLE (GENERAL FUND)	-	-	-	0%
RECEIVABLES	433,026.89	904,222.20	(471,195.31)	-52%
DUE FROM OTHER FUNDS				
DUE TO GENERAL FUND FROM OTHER FUNDS	198,376.40	175,824.15	22,552.25	13%
TOTAL CURRENT ASSETS	8,291,500.02	9,419,340.76	(1,127,840.74)	-12%
PREPAID EXPENSES				
PREPAID EXPENSES	-	-	-	0%
FIXED ASSETS				
LAND	11,634,790.52	11,634,790.52	-	0%
LAND IMPROVEMENTS	25,665,063.75	25,665,063.75	-	0%
LEASEHOLD IMPROVEMENTS	1,098,162.52	1,098,162.52	-	0%
EQUIPMENT	1,050,532.91	1,033,827.06	16,705.85	2%
EQUIPMENT - COMPUTERS	276,499.35	276,499.35	-	0%
EQUIPMENT - AUTOS	399,660.40	388,660.40	11,000.00	3%
CONSTRUCTION IN PROGRESS	1,619,827.08	45,713.36	1,574,113.72	3443%
SUBTOTAL	41,744,536.53	40,142,716.96	1,601,819.57	4%
ACCUMULATED DEPRECIATION	(15,708,362.18)	(14,871,584.88)	(836,777.30)	6%
SUBTOTAL	26,036,174.35	25,271,132.08	765,042.27	3%
TOTAL ASSETS	34,327,674.37	34,690,472.84	(362,798.47)	-1%
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68				
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,437,135.00	1,197,908.00	239,227.00	20%

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
MARCH 2022

	MARCH 2022	MARCH 2021	Increase (Decrease)	
			\$ Change	% Change
LIABILITIES				
ACCOUNTS PAYABLE	98,863.15	34,539.94	64,323.21	186%
ACCRUED EXPENSES				
ACCRUED PAYROLL	50.00	-	50.00	0%
PAYROLL FEDERAL TAXES	512.46	345.33	167.13	48%
PAYROLL STATE TAXES	(312.58)	(355.52)	42.94	-12%
PAYROLL EMPLOYEE MEDI & FICA	167.26	42.86	124.40	290%
PAYROLL EMPLOYER MEDI & FICA LIAB	0.21	(97.19)	97.40	-100%
PAYROLL SDI	(6.19)	(24.08)	17.89	-74%
LONG TERM CARE PAY DEDUCTIONS	-	-	-	0%
PAYROLL GARNISHMENTS	(8,060.93)	226.38	(8,287.31)	-3661%
UNION DUES - SUPERVISORS	93.61	93.61	-	0%
UNION DUES - PARKS	-	-	-	0%
CALPERS 2% AT 62	-	-	-	0%
457 EMPLOYEE CONTRIBUTIONS	3,552.00	4,772.00	(1,220.00)	-26%
EMPLOYEE MEDICAL WITHHOLDINGS	(1,530.84)	(1,530.84)	-	0%
VOUCHERS PAYABLE ACCRUAL	-	(100,000.00)	100,000.00	0%
ACCRUED INTEREST EXPENSE (GENERAL FUND)	-	-	-	0%
ACCRUED EXPENSES	(5,535.00)	(96,527.45)	90,992.45	-94%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM GENERAL FUND	-	-	-	0%
OTHER LIABILITIES				
BANK CHARGE CLEARING ACCOUNT	(73,656.24)	(49,462.89)	(24,193.35)	49%
DEFERRED REVENUE	660,329.81	398,201.18	262,128.63	66%
OTHER LIAB - CLASS CLEARING ACCT	4,281.70	4,401.70	(120.00)	-3%
UNEARNED REVENUE	6,048.82	6,048.82	-	0%
PREPAID FACILITY TRANSFER	-	-	-	0%
SECURITY DEPOSITS	51,100.00	34,100.00	17,000.00	50%
SECURITY HOLDING ACCT - CLASS	7,403.11	4,668.11	2,735.00	59%
SUBTOTAL	655,507.20	397,956.92	257,550.28	65%
TOTAL CURRENT LIABILITIES	748,835.35	335,969.41	412,865.94	123%
LONG-TERM DEBT				
NET PENSION LIABILITY	2,673,147.00	2,336,424.00	336,723.00	14%
LIABILITY FOR COMPENSATED ABSENCES	230,882.86	225,315.02	5,567.84	2%
SUBTOTAL	2,904,029.86	2,561,739.02	342,290.84	13%
TOTAL LIABILITIES	3,652,865.21	2,897,708.43	755,156.78	26%
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	387,623.00	523,606.00	(135,983.00)	-26%

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
MARCH 2022

FUND BALANCE	MARCH 2022	MARCH 2021	Increase (Decrease)	
			\$ Change	% Change
SPENDABLE - COMMITTED				
SPENDABLE - COMMITTED - PETTY CASH	1,500.00	1,500.00	-	0%
SPENDABLE - COMMITTED - GENERAL RESERVE	2,000,000.00	1,200,000.00	800,000.00	67%
SUBTOTAL	2,001,500.00	1,201,500.00	800,000.00	67%
SPENDABLE - ASSIGNED				
SPENDABLE - ASSIGNED - CAPITAL OUTLAY	-	50,000.00	(50,000.00)	-100%
SPENDABLE - ASSIGNED - LONG TERM DEBT	-	-	-	0%
SPENDABLE - ASSIGNED - ELECTION COSTS	-	45,000.00	(45,000.00)	-100%
SPENDABLE - ASSIGNED - PENSION LIABILITY	-	700,000.00	(700,000.00)	-100%
SPENDABLE - ASSIGNED - FUNDED DEPRECIATION	-	390,500.00	(390,500.00)	-100%
SUBTOTAL	-	1,185,500.00	(1,185,500.00)	-100%
SPENDABLE - UNASSIGNED	4,487,722.56	2,959,079.37	1,528,643.19	52%
NON-SPENDABLE	26,036,174.35	25,271,132.08	765,042.27	3%
TOTAL FUND BALANCE - GENERAL FUND	32,525,396.91	30,617,211.45	1,908,185.46	6%
NET INCOME (LOSS)				
GENERAL FUND	(801,075.75)	(266,644.26)	(534,431.49)	200%
TOTAL NET INCOME (LOSS)	(801,075.75)	(266,644.26)	(534,431.49)	200%
TOTAL FUND BALANCE	31,724,321.16	30,350,567.19	1,373,753.97	5%

FOOTNOTES:

* General Fund Cash amount includes \$2,001,500 in Reserves

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY
GENERAL FUND - FUND 2490
MARCH 2022
REPRESENTS 75% OF THE YEAR

	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	Remaining Budget	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	DIFF. BY YEAR
REVENUE								
FEE BASED PROGRAM INCOME	2,844,781	2,146,639	75.5%	698,142	4,168,548	1,875,594	45.0%	271,045
OTHER INCOME	528,350	310,146	58.7%	218,204	1,818,640	316,982	17.4%	(6,836)
RDA PASSTHROUGH	1,540,000	793,915	51.6%	746,085	1,350,000	769,904	57.0%	24,011
INVESTMENT INCOME	40,000	28,338	70.8%	11,662	40,000	30,324	75.8%	(1,986)
TAX INCOME / COUNTY	4,178,000	2,651,360	63.5%	1,526,640	3,396,500	2,458,434	72.4%	192,926
BACKFILL TAX INCOME	-	14,859	0.0%	-	-	9,725	0.0%	5,134
TOTAL REVENUE	9,131,131	5,945,256	65.1%	3,200,734	10,773,688	5,460,963	50.7%	484,293
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	6,581,096	4,432,783	67.4%	2,148,312	6,637,400	3,271,070	49.3%	1,161,713
SERVICES AND SUPPLIES	2,395,943	1,591,830	66.4%	804,113	2,234,452	1,159,157	51.9%	432,673
OPERATING TRANSFER OUT	113,529	-			84,447	-		
CONTRIB. TO OTHER AGENCIES	15,000	-	0.0%	15,000	15,000	9,298	62.0%	(9,298)
CONTINGENCIES	25,000	-	0.0%	25,000	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	-	-	0.0%	-	81,681	-	0.0%	-
TOTAL OPERATING EXPENDITURES	9,130,568	6,024,613	66.0%	2,992,425	9,077,980	4,439,526	48.9%	1,585,087
NET REVENUE BEFORE SPEC. EXP.	564	(79,357)	-14082.9%	79,921	1,695,708	1,021,437	60.2%	(1,100,794)
SPECIALLY ALLOCATED ITEMS								
DEPRECIATION	-	-	0.0%	-	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	40,543	0.0%	-	-	138,528	0.0%	(97,985)
TOTAL SPECIALLY ALLOCATED	-	40,543	0.0%	-	-	138,528	0.0%	(97,985)
REVENUE OVER (UNDER)	564	(119,900)			1,695,708	882,909		(1,002,809)

CAPITAL ASSETS AND REPAIR PROJECTS								
CAPITAL / REPAIR PROJECTS	1,554,800	691,175	44.5%	863,625	1,981,500	1,149,554	58.0%	(458,379)
CAPITAL PROJECT REIMBURSEMENT	850,000	9,999	1.2%	840,001	-	-	0.0%	9,999
NET CAPITAL PROJECTS	704,800	681,176	96.6%	23,624	1,981,500	1,149,554	58.0%	(468,378)

TOTAL REVENUE OVER (UNDER) EXPENDITURES	(704,237)	(801,076)			(285,792)	(266,644)		(534,431)
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CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY
GENERAL FUND - FUND 2490
MARCH 2022
REPRESENTS 75% OF THE YEAR

	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	Remaining Budget	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	DIFF. BY YEAR
FEE BASED PROGRAM INCOME								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	1,593,933	1,257,176	78.9%	336,757	2,800,642	1,369,071	48.9%	(111,895)
CAMPS	264,190	241,806	91.5%	22,384	303,205	163,381	53.9%	78,425
SUBTOTAL	1,858,123	1,498,983	80.7%	359,140	3,103,847	1,532,452	49.4%	(33,470)
AQUATICS	184,109	80,235	43.6%	103,874	150,487	117,066	77.8%	(36,830)
CLASSES								
GENERAL CLASSES	54,000	59,567	110.3%	-	60,000	25,818	43.0%	33,748
COMMUNITY BAND	1,000	1,920	192.0%	-	1,125	12	1.1%	1,908
SENIOR ADULT CLASSES	30,000	22,795	76.0%	7,205	24,000	20,042	83.5%	2,753
YOUTH CLASSES	61,503	46,566	75.7%	14,937	43,500	1,550	3.6%	45,016
SUBTOTAL	146,503	130,848	89.3%	22,142	128,625	47,422	36.9%	83,426
ADULT SPORTS								
VOLLEYBALL & DODGEBALL	37,755	20,772	55.0%	16,983	31,749	(1,269)	-4.0%	22,041
BASKETBALL	18,880	6,668	35.3%	12,212	26,131	-	0.0%	6,668
SOFTBALL	129,480	71,673	55.4%	57,807	109,794	(11,899)	-10.8%	83,572
SOFTBALL TOURNEYS	-	-	0.0%	-	-	-	0.0%	-
SOCCER	47,880	23,150	48.3%	24,730	48,045	(4,796)	-10.0%	27,945
SUBTOTAL	233,995	122,263	52.3%	111,732	215,719	(17,964)	-8.3%	140,226
NATURE CENTER								
PROGRAM FEE INCOME	188,560	123,181	65.3%	65,379	163,960	122,352	74.6%	830
GRANT FUNDING	-	-	0.0%	-	156,560	-	0.0%	-
SUBTOTAL	188,560	123,181	65.3%	65,379	320,520	122,352	38.2%	830
OTHER PROGRAMS								
SCHOLARSHIPS	(25,000)	(4,686)	18.7%	-	(15,000)	(2,027)	13.5%	(2,659)
GIFT CERTIFICATES	-	-	0.0%	-	-	-	0.0%	-
CO-SPONSORED & MISCELLANEOUS	-	2,233	0.0%	-	7,500	10	0.1%	2,223
SPECIAL EVENTS	6,900	-	0.0%	6,900	7,350	-	0.0%	-
SENIOR ADULT PROGRAMS	6,000	20,622	343.7%	-	14,500	250	1.7%	20,372
YOUTH SPORTS	245,591	172,960	70.4%	72,631	235,000	76,033	32.4%	96,927
SUBTOTAL	233,491	191,129	81.9%	79,531	249,350	74,266	29.8%	116,863
TOTAL FEE BASED PROGRAMS	2,844,781	2,146,639	75.5%	741,798	4,168,548	1,875,594	45.0%	271,045
OTHER INCOME								
FACILITY RENTAL INCOME	346,450	237,837	68.6%	108,613	222,250	49,470	22.3%	188,366
REBATES & REIMBURSED COSTS	30,000	36,234	120.8%	-	30,000	193,898	646.3%	(157,664)
REIMBURSEMENTS - CITY PARKS	141,900	18,195	12.8%	123,705	1,551,390	52,023	3.4%	(23,828)
MISCELLANEOUS	-	6,044	0.0%	-	4,000	10,925	273.1%	(4,881)
ENDOWMENTS	10,000	8,146	81.5%	1,854	10,000	2,595	25.9%	5,551
DONATIONS	-	3,690	0.0%	-	1,000	8,072	807.2%	(4,382)
TOTAL OTHER INCOME	528,350	310,146	58.7%	234,172	1,818,640	316,982	17.4%	3,163
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,540,000	793,915	51.6%	746,085	1,350,000	769,904	57.0%	24,011
INVESTMENT INCOME	40,000	28,338	70.8%	11,662	40,000	30,324	75.8%	(1,986)
TAX INCOME / COUNTY	4,178,000	2,651,360	63.5%	1,526,640	3,396,500	2,458,434	72.4%	192,926
BACKFILL TAX INCOME	-	14,859	0.0%	-	-	9,725	0.0%	5,134
REIMBURSEMENT - CAPITAL PROJECTS	850,000	9,999	0.0%	-	-	-	0.0%	-
TOTAL REVENUE FROM OTHER AGENCIES	5,758,000	3,488,471	60.6%	2,284,387	4,786,500	3,268,386	68.3%	220,085
TOTAL REVENUE	9,981,131	5,955,255	59.7%	3,260,357	10,773,688	5,460,963	50.7%	494,292

**CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY
GENERAL FUND - FUND 2490
MARCH 2022
REPRESENTS 75% OF THE YEAR**

	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	DIFF. BY YEAR
SALARIES							
FULL-TIME SALARIES	2,640,000	1,949,264	73.8%	2,289,000	1,590,393	69.5%	358,871
PART-TIME SALARIES	2,402,295	1,416,019	58.9%	2,718,049	887,849	32.7%	528,170
ACCUMULATED LEAVE	41,000	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	70,580	63,984	90.7%	33,150	27,352	82.5%	36,632
SUBTOTAL	5,153,875	3,429,267	66.5%	5,081,199	2,505,595	49.3%	923,672
BENEFITS							
FICA	392,000	257,830	65.8%	394,000	185,573	47.1%	72,256
RETIREMENT	541,000	507,653	93.8%	536,000	310,052	57.8%	197,601
RETIREMENT - GASB 68	-	-	0.0%	-	-	0.0%	-
HEALTH INSURANCE	438,500	262,570	59.9%	377,500	221,996	58.8%	40,575
COBRA	-	-	0.0%	-	-	0.0%	-
UNEMPLOYMENT INSURANCE	98,000	12,600	12.9%	300,000	103,167	34.4%	(90,566)
WORKERS COMP INSURANCE	152,000	146,862	96.6%	117,000	101,601	86.8%	45,261
ALLOCATION TO OTHER FUNDS	(194,279)	(183,999)	94.7%	(168,299)	(156,914)	93.2%	(27,085)
SUBTOTAL	1,427,221	1,003,517	70.3%	1,556,201	765,475	49.2%	238,041
TOTAL SALARIES AND BENEFITS	6,581,096	4,432,783	67.4%	6,637,400	3,271,070	49.3%	1,161,713

* The CalPERS UAL Payment of \$ 204,801 was paid in full in July 2021. In past years, this has been paid monthly.

CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY
GENERAL FUND - FUND 2490
MARCH 2022
REPRESENTS 75% OF THE YEAR

	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	Remaining Budget	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	DIFF. BY YEAR
SERVICES AND SUPPLIES								
ADVERTISING	30,000	9,857	32.9%	20,143	10,000	1,521	15.2%	8,335
AGRICULTURE	66,215	24,408	36.9%	41,807	41,143	12,826	31.2%	11,582
CLOTHING	7,000	5,801	82.9%	1,199	7,000	2,633	37.6%	3,168
COMMUNICATIONS	52,358	35,217	67.3%	17,141	52,175	34,355	65.8%	861
HOUSEHOLD SUPPLIES	46,600	28,826	61.9%	17,774	46,600	20,832	44.7%	7,994
WORK SERVICE SUPPLIES	2,050	64	3.1%	1,986	2,050	78	3.8%	(14)
* INSURANCE	240,500	241,320	100.3%	-	140,000	138,258	98.8%	103,062
OFFICE EQUIP. REPAIR	20,000	-	0.0%	20,000	-	-	0.0%	-
TECHNOLOGY EQUIPMENT	20,000	22,036	110.2%	-	15,000	4,293	28.6%	17,743
EQUIPMENT REPAIRS	22,330	23,399	104.8%	-	20,300	7,998	39.4%	15,400
HOUSEHOLD EQUIPMENT	-	-	0.0%	-	-	500	0.0%	(500)
FIELD EQUIPMENT	8,621	11,017	127.8%	-	250	37	15.0%	9,840
PROGRAM EQUIPMENT	-	-	0.0%	-	-	-	0.0%	-
VEHICLE MAINTENANCE	12,500	19,731	157.9%	-	12,500	9,755	78.0%	9,976
POOL SUPPLIES	18,750	7,615	40.6%	11,135	15,000	8,096	54.0%	(481)
POOL EQUIPMENT	6,000	347	5.8%	5,653	4,000	118	3.0%	229
STRUCTURE & GROUNDS	178,100	99,910	56.1%	78,190	83,050	30,699	37.0%	69,211
SHOP SUPPLIES	6,350	11,584	182.4%	-	6,350	2,891	45.5%	8,693
VANDALISM	5,445	1,805	33.2%	3,640	4,950	1,346	27.2%	459
MEDICAL FIRST AID	3,650	459	12.6%	3,191	3,650	686	18.8%	(227)
MEMBERSHIP/PERIODICALS	24,500	17,043	69.6%	7,457	24,000	17,468	72.8%	(425)
OFFICE SUPPLIES	15,000	6,864	45.8%	8,136	18,000	2,973	16.5%	3,891
COPY OVERAGES	-	-	0.0%	-	-	-	0.0%	-
CONTRACT SERVICES	827,000	546,246	66.1%	280,754	935,120	494,709	52.9%	51,537
PUBS/LEGAL NOTICES	22,000	7,430	33.8%	14,570	22,000	302	1.4%	7,128
RENT/LEASE EQUIPMENT	5,400	5,197	96.2%	204	5,400	4,450	82.4%	747
RENT/LEASE STRUCTURES	2,000	1,500	75.0%	500	2,000	2,000	100.0%	(500)
SMALL TOOLS	3,905	3,441	88.1%	464	3,550	561	15.8%	2,881
EDUCATION & TRAINING	9,000	5,952	66.1%	3,048	9,000	984	10.9%	4,968
DISTRICT OFFICE SPECIAL EXP	14,000	13,530	96.6%	470	9,000	14,427	160.3%	(897)
PROGRAM SUPPLIES	181,405	78,440	43.2%	102,965	249,396	21,971	8.8%	56,469
GM MOVING EXPENSE	-	-	0.0%	-	-	-	0.0%	-
DISTRICT OFFICE MEETING EXP	5,000	2,218	44.4%	2,782	5,000	-	0.0%	2,124
MILEAGE	60,000	27,602	46.0%	32,398	40,000	16,553	41.4%	11,049
PROGRAM TRANSPORTATION	3,470	-	0.0%	3,470	3,300	-	0.0%	-
DIST OFFICE BOARD MTG EXP	10,000	7,350	73.5%	2,650	10,000	5,800	58.0%	1,550
USE TAX	1,500	24	1.6%	1,476	1,500	-	0.0%	24
CONFERENCES	15,000	8,299	55.3%	6,701	15,000	520	3.5%	7,779
SUBTOTAL	1,945,649	1,274,531	65.5%	689,906	1,816,284	859,642	47.3%	413,654
UTILITIES								
WATER	97,955	78,322	80.0%	19,633	95,400	55,706	58.4%	22,616
ELECTRICITY	280,196	197,116	70.3%	83,080	258,518	195,530	75.6%	1,587
GAS	65,743	36,195	55.1%	29,548	57,850	41,634	72.0%	(5,439)
SEWER	6,400	5,666	88.5%	734	6,400	6,646	103.8%	(980)
SUBTOTAL	450,294	317,299	70.5%	132,995	418,168	299,516	71.6%	17,784
TOTAL SERVICE & SUPPLY	2,395,943	1,591,830	66.4%	822,900	2,234,452	1,159,157	51.9%	431,438

* Insurance is paid in July for the Fiscal Year

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2021-2022
MARCH 2022
Month 9 and 75% of the Year

DESCRIPTION	2021-2022 Budget	March 2022	2021-2022 YTD	2021-2022 % of Budget	Remaining Budget	2020-2021 Budget	March 2021	2020-2021 YTD	2020-2021 % of Budget	Difference by Year
<u>AFTERSCHOOL</u>										
INCOME	1,593,933.00	114,936.92	1,257,176.31	79%	336,756.69	2,800,642.00	370,986.33	1,369,070.84	49%	(111,894.53)
INCOME	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(34,500.00)	(732.15)	(14,165.91)	41%	(20,334.09)	(94,991.00)	(1,621.25)	(6,372.73)	7%	(7,793.18)
CONTRACT SERVICES	-	-	-	0%	-	(2,000.00)	-	-	0%	-
PART-TIME WAGES	(926,758.50)	(79,850.55)	(652,673.82)	70%	(274,084.68)	(1,519,984.00)	(60,561.63)	(447,392.27)	29%	(205,281.55)
TOTAL AFTERSCHOOL	632,674.50	34,354.22	590,336.58	93%	42,337.92	1,183,667.00	308,803.45	915,305.84	77%	(324,969.26)
<u>CAMPS</u>										
INCOME	266,690.00	3,900.00	241,726.37	91%	24,963.63	309,205.00	3,910.00	163,381.49	53%	78,344.88
PROGRAM SUPPLIES	(16,970.00)	-	(3,691.11)	22%	(13,278.89)	(14,410.00)	-	(2,986.74)	21%	(704.37)
PROGRAM TRANSPORTATION	(2,570.00)	-	-	0%	(2,570.00)	(3,300.00)	-	-	0%	-
CONTRACT SERVICES	(41,025.00)	(2,430.00)	(60,912.13)	148%	19,887.13	(53,000.00)	(2,160.00)	(28,530.25)	54%	(32,381.88)
PART-TIME WAGES	(118,939.00)	(207.20)	(76,861.44)	65%	(42,077.56)	(103,373.00)	(118.47)	(64,811.50)	63%	(12,049.94)
INSTRUCTOR WAGES	(8,000.00)	-	-	0%	(8,000.00)	(18,200.00)	-	(1,248.00)	7%	1,248.00
TOTAL CAMPS	79,186.00	1,262.80	100,261.69	127%	(21,075.69)	116,922.00	1,631.53	65,805.00	56%	34,456.69
<u>AQUATICS</u>										
INCOME	171,409.00	-	80,235.21	47%	91,173.79	150,487.00	5,694.00	117,065.61	78%	(36,830.40)
PROGRAM SUPPLIES	(5,650.00)	-	(890.30)	16%	(4,759.70)	(4,850.00)	-	(216.68)	4%	(673.62)
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	-	-	-	0%	-
INSTRUCTOR WAGES	-	-	-	0%	-	(6,780.00)	-	-	0%	-
PART-TIME WAGES	(124,912.00)	-	(54,380.57)	44%	(70,531.43)	(128,660.00)	-	(76,144.02)	59%	21,763.45
TOTAL AQUATICS	40,847.00	-	24,964.34	61%	15,882.66	10,197.00	5,694.00	40,704.91	399%	(15,740.57)
<u>CLASSES</u>										
INCOME	114,003.00	20,087.57	108,133.05	95%	5,869.95	98,625.00	5,390.89	27,380.15	28%	80,752.90
ADVERTISING	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(4,500.00)	(184.46)	(1,921.39)	43%	(2,578.61)	(1,975.00)	-	(244.00)	12%	(1,677.39)
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(18,000.00)	(639.80)	(9,599.70)	53%	(8,400.30)	(19,875.00)	(1,369.20)	(1,902.60)	10%	(7,697.10)
PART-TIME WAGES	(17,541.00)	(2,226.00)	(19,021.50)	108%	1,480.50	-	-	-	0%	(19,021.50)
INSTRUCTOR WAGES	(34,800.00)	(5,568.00)	(33,213.95)	95%	(1,586.05)	(38,525.00)	(2,151.70)	(13,625.05)	35%	(19,588.90)
TOTAL CLASSES	39,162.00	11,469.31	44,376.51	113%	(5,214.51)	38,250.00	1,869.99	11,608.50	30%	32,768.01
<u>ADULT SPORTS</u>										
INCOME	233,995.00	14,039.46	122,262.69	52%	111,732.31	215,719.00	-	(17,963.79)	-8%	140,226.48
PROGRAM SUPPLIES	(16,725.00)	(61.04)	(8,605.78)	51%	(8,119.22)	(16,850.00)	(59.86)	(256.77)	2%	(8,349.01)
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	-	-	-	0%	-
PART-TIME WAGES	(39,853.00)	(3,448.52)	(21,439.17)	54%	(18,413.83)	(37,329.00)	-	-	0%	(21,439.17)
OFFICIALS WAGES	(59,472.00)	(1,207.00)	(29,939.90)	50%	(29,532.10)	(79,115.00)	-	-	0%	(29,939.90)
TOTAL ADULT SPORTS	117,945.00	9,322.90	62,277.84	53%	55,667.16	82,425.00	(59.86)	(18,220.56)	-22%	80,498.40

CHICO AREA RECREATION AND PARK DISTRICT
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DESCRIPTION	2021-2022 Budget	March 2022	2021-2022 YTD	2021-2022 % of Budget	Remaining Budget	2020-2021 Budget	March 2021	2020-2021 YTD	2020-2021 % of Budget	Difference by Year
YOUTH SPORTS										
INCOME	245,591.00	12,517.79	172,960.42	70%	72,630.58	235,000.00	5,725.47	76,033.12	32%	96,927.30
PROGRAM SUPPLIES	(30,830.00)	(1,611.61)	(19,373.56)	63%	(11,456.44)	(34,600.00)	(57.88)	(2,591.12)	7%	(16,782.44)
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	(597.80)	0%	597.80	-	-	-	0%	(597.80)
PART-TIME WAGES	(128,295.00)	(4,637.38)	(69,131.19)	54%	(59,163.81)	(130,650.00)	(1,622.86)	(34,954.33)	27%	(34,176.86)
OFFICIALS WAGES	-	-	-	0%	-	-	-	-	0%	-
TOTAL YOUTH SPORTS	86,466.00	6,268.80	83,857.87	97%	2,608.13	69,750.00	4,044.73	38,487.67	55%	45,370.20
SENIOR PROGRAMS										
INCOME	36,000.00	4,243.00	43,416.33	121%	(7,416.33)	38,500.00	2,615.00	20,292.00	53%	23,124.33
PROGRAM SUPPLIES	(450.00)	-	(1,740.99)	387%	1,290.99	(2,950.00)	-	-	0%	(1,740.99)
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(4,000.00)	(792.00)	(7,452.40)	186%	3,452.40	(13,500.00)	-	-	0%	(7,452.40)
PART-TIME WAGES	-	-	-	0%	-	(1,200.00)	-	-	0%	-
INSTRUCTOR WAGES	(18,000.00)	(1,546.45)	(11,748.05)	65%	(6,251.95)	(14,500.00)	(1,708.00)	(12,478.90)	86%	730.85
TOTAL SENIOR PROGRAMS	13,550.00	1,904.55	22,474.89	166%	(8,924.89)	6,350.00	907.00	7,813.10	123%	14,661.79
SPECIAL EVENTS										
INCOME	6,900.00	-	-	0%	6,900.00	7,350.00	-	-	0%	-
PROGRAM SUPPLIES	(6,000.00)	(1,672.97)	(1,679.37)	28%	(4,320.63)	(5,850.00)	-	-	0%	(1,679.37)
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(2,900.00)	-	-	0%	(2,900.00)	(3,000.00)	-	-	0%	-
PART-TIME WAGES	(22,716.00)	-	-	0%	(22,716.00)	-	-	-	0%	-
TOTAL SPECIAL EVENTS	(24,716.00)	(1,672.97)	(1,679.37)	7%	(23,036.63)	(1,500.00)	-	-	0%	(1,679.37)
NATURE CENTER										
INCOME	188,560.00	7,712.50	123,181.42	65%	65,378.58	163,960.00	12,502.00	122,351.72	75%	829.70
FACILITY RENTALS	-	-	-	0%	-	-	-	-	0%	-
FUNDRAISING (DONATIONS)	-	47.00	3,353.00	0%	(3,353.00)	1,000.00	30.00	8,455.64	846%	(5,102.64)
GRANT FUNDING	-	-	-	0%	-	-	-	-	0%	-
ENDOWMENT	10,000.00	-	8,146.08	81%	1,853.92	10,000.00	-	2,594.82	26%	5,551.26
FULL-TIME WAGES	-	-	-	0%	-	-	-	-	0%	-
PART-TIME WAGES	(118,652.00)	(5,771.25)	(72,075.62)	61%	(46,576.38)	(98,763.00)	(7,578.84)	(74,923.13)	76%	2,847.51
PART-TIME ADMIN WAGES	-	-	-	0%	-	(36,000.00)	-	-	0%	-
FICA	-	-	-	0%	-	-	-	-	0%	-
RETIREMENT	-	-	-	0%	-	-	-	-	0%	-
MEDICAL	-	-	-	0%	-	-	-	-	0%	-
WC INSURANCE	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
PROGRAM TRANSPORTATION	(900.00)	-	-	0%	(900.00)	-	-	-	0%	-
STAFF TRAINING	-	-	-	0%	-	-	-	-	0%	-
ADVERTISING	-	-	-	0%	-	-	-	-	0%	-
COPYING	-	-	-	0%	-	-	-	-	0%	-
EQUIPMENT/SOFTWARE	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(3,400.00)	-	(934.44)	27%	(2,465.56)	-	(178.14)	(1,257.69)	0%	323.25
PROGRAM SUPPLIES	(13,855.00)	(770.55)	(8,686.19)	63%	(5,168.81)	(29,920.00)	-	(2,369.02)	8%	(6,317.17)
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
RENT	-	-	-	0%	-	-	-	-	0%	-
PROPERTY & LIABILITY INSURANCE	-	-	-	0%	-	-	-	-	0%	-
TOTAL NATURE CENTER	61,753.00	1,217.70	52,984.25	86%	8,768.75	10,277.00	4,775.02	54,852.34	534%	(1,868.09)

CHICO AREA RECREATION AND PARK DISTRICT
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MARCH 2022
Month 9 and 75% of the Year

DESCRIPTION	2021-2022 Budget	March 2022	2021-2022 YTD	2021-2022 % of Budget	Remaining Budget	2020-2021 Budget	March 2021	2020-2021 YTD	2020-2021 % of Budget	Difference by Year
<u>FACILITY RENTAL</u>										
INCOME	344,650.00	27,257.17	234,361.60	68%	110,288.40	222,250.00	8,234.57	48,045.23	22%	186,316.37
PROGRAM SUPPLIES	(5,750.00)	(2,090.31)	(3,619.00)	63%	(2,131.00)	(5,500.00)	-	-	0%	(3,619.00)
CONTRACT SERVICES	(6,800.00)	-	(481.53)	7%	(6,318.47)	(5,750.00)	-	-	0%	(481.53)
PART-TIME WAGES	(91,200.00)	(6,983.78)	(49,339.00)	54%	(41,861.00)	(24,000.00)	(77.00)	(736.90)	3%	(48,602.10)
TOTAL FACILITY RENTAL	240,900.00	18,183.08	180,922.07	75%	59,977.93	187,000.00	8,157.57	47,308.33	25%	133,613.74
<u>RECREATION - MISC. & ADMIN</u>										
INCOME	(25,000.00)	205.33	(2,453.05)	10%	(22,546.95)	(7,500.00)	(21.76)	(2,017.03)	27%	(436.02)
PUBLICATIONS/LEGAL NOTICES	(22,000.00)	(2,965.10)	(7,429.54)	34%	(14,570.46)	(22,000.00)	-	(301.99)	1%	(7,127.55)
CONFERENCES	-	-	-	0%	-	-	-	-	0%	-
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
OFFICE SUPPLIES	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
ACL/OVERTIME	(10,000.00)	-	-	0%	(10,000.00)	(10,000.00)	-	-	0%	-
PART-TIME ADMIN WAGES	(212,287.00)	-	-	0%	(212,287.00)	-	-	-	0%	-
PART-TIME WAGES	-	(6,637.09)	(79,725.07)	0%	79,725.07	-	(3,217.50)	(30,879.23)	0%	(48,845.84)
FULL TIME WAGES	(607,000.00)	(45,305.32)	(382,599.89)	63%	(224,400.11)	(580,000.00)	(40,210.59)	(379,280.53)	65%	(3,319.36)
TOTAL RECREATION - MISC. & ADMIN	(876,287.00)	(54,702.18)	(472,207.55)	54%	(404,079.45)	(619,500.00)	(43,449.85)	(412,478.78)	67%	(59,728.77)
TOTAL PROGRAM SUMMARY	411,480.50	27,608.21	688,569.12	167%	(277,088.62)	1,083,838.00	292,373.58	751,186.35	69%	(62,617.23)



Chico Area Recreation and Park District “Helping People Play”

Staff Report 22-16
Agenda Item 7.1

DATE: April 28, 2022

TO: The Board of Directors

FROM: Annabel Grimm, General Manager

SUBJECT: Resolution declaring the Board’s Intention to Continue to Levy the Assessments for Fiscal Year 2022-23, Preliminarily Approving the Engineer’s Reports, and providing for Notice of a Public Hearing on May 26, 2022, for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts

RECOMMENDATION

It is recommended that the Board approve a Resolution that would declare the Board’s intention to continue to levy the assessments for fiscal year 2022-23, preliminarily approve the Engineer’s Reports for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts (the “Assessment Districts”), and provide for the notice of a public hearing on May 26, 2022, regarding continuing the annual assessments for fiscal year 2022-23.

RESULT OF RECOMMENDED ACTION

The Board will declare its intention to continue to levy the assessments for fiscal year 2022-23, and will preliminarily approve the Engineer’s Reports, including the proposed rates included in the Engineer’s Reports for the Assessment Districts. The levy administrator will process the current parcel data to establish current assessments for each parcel within the assessment district’s boundaries. The levy administrator will publish a notice in a local newspaper in order to inform the public of the hearing that will be held on May 26, 2022, for the continued levy of the assessments.

BACKGROUND

Amber Grove/Greenfield Landscape and Lighting Assessment District

The Amber Grove/Greenfield Landscape and Lighting Assessment District was approved by property owners in 1994 to fund the maintenance and operations of the Amber Grove/Greenfield Park.

Oak Way Landscape and Lighting Assessment District

The Oak Way Landscape and Lighting Assessment District was approved by property owners in 1997 to continue to fund the maintenance and operations of Oak Way Park.

Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscape and Lighting Assessment District

In 2006, property owners approved the Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscape and Lighting Assessment District to provide funding for the maintenance and operations of the Baroni Neighborhood Park, adjacent open space areas, and related trails system within the District.

PROPOSED RATE

The proposed assessment rates and the approximate amount of revenues for 2022-23 by Assessment Districts are listed below:

Assessment District	Rate	Revenue
Oak Way	\$4.00*	\$23,896
Amber Grove/Greenfield	\$70.00*	\$42,490
Baroni Park	\$103.25	\$99,352
*Annual rate does not include a CPI		

CONCLUSION

It is recommended that the Board approve the Resolution of Intention to Continue to Levy the Assessments for Fiscal Year 2022-23, Preliminarily approving the Engineer's Report, and Providing for Notice of a Public Hearing on May 20, 2021, for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts.



CHICO AREA RECREATION AND PARK DISTRICT

545 VALLOMBROSA AVE, CHICO, CA 95926
PHONE (530) 895-4711 FAX (530) 895-4721

RESOLUTION 22-5

A RESOLUTION OF INTENTION TO CONTINUE TO LEVY THE ASSESSMENTS FOR FISCAL YEAR 2022-23, PRELIMINARILY APPROVING ENGINEER'S REPORTS, AND PROVIDING FOR NOTICE OF A PUBLIC HEARING FOR THE OAK WAY, AMBER GROVE/GREENFIELD, AND BARONI NEIGHBORHOOD PARK AND OPEN SPACE (No. LLD 001-05) LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS

WHEREAS, the Chico Area Recreation and Park District is authorized, pursuant to the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof) and Article XIID of the California Constitution, to levy assessments for park and recreation improvements; and

WHEREAS, on February 23, 1993, the Board of Directors of the Chico Area Recreation and Park District ordered through Resolution 93-07 the formation of the Oak Way Landscaping and Lighting Assessment District (the "Oak Way Assessment District") for the purpose of financing certain park and recreational improvements;

WHEREAS, in June 1997, the Park District conducted an assessment balloting proceeding for the Oak Way Assessment District to comply with Proposition 218 requirements.

WHEREAS, on January 13, 1994, the Board of Directors of the Chico Area Recreation and Park District ordered through Resolution 94-01 the formation of the Amber Grove/Greenfield Landscaping and Lighting Assessment District (the "Amber Grove/Greenfield Assessment District") for the purpose of financing certain park and recreational improvements;

WHEREAS, on June 20, 2006, the City County of the City of Chico ordered through Resolution 70-06 the formation of the Baroni Neighborhood Park and Open Space (No. LLD 001-005) Landscaping and Lighting Assessment District for the purpose of financing certain park and recreational improvements;

WHEREAS, effective July 1, 2010, the City of Chico transferred ownership and maintenance and operational responsibility of Baroni Park to the District, and the District was also tasked to maintain the assessments from the established Baroni

Neighborhood Park and Open Space (No. LLD 001-005) Landscaping and Lighting Assessment to provide funding for the operation and maintenance of the park.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Chico Area Recreation and Park District (“Board”) that:

SECTION 1. The Board hereby proposes to continue to levy the Oak Way Landscaping and Lighting Assessment District, Amber Grove/Greenfield Landscaping and Lighting Assessment District, and the Baroni Neighborhood Park and Open Space (No. LLD 001-005) Landscaping and Lighting Assessment Districts (the “Assessment Districts”) benefit assessments pursuant to the Act and Article XIID of the California Constitution. The Board appoints SCI Consulting Group as the Engineer of Work and directs SCI Consulting Group to perform the professional services necessary to continue the benefit assessments for fiscal year 2022-23.

SECTION 2. SCI Consulting Group, the Engineer of Work, has prepared Engineer’s Reports in accordance with Article XIID of the California Constitution and the Act (the “Reports”). The Reports have been made, filed with the Secretary of the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Reports shall stand as the Engineer's Reports for all subsequent proceedings under and pursuant to the foregoing resolution.

SECTION 3. It is the intention of this Board to continue to levy and collect assessments within the Assessment Districts for fiscal year 2022-23. Within the Assessment Districts, the existing improvements are generally described as the maintenance and servicing of public areas and public facilities such as property owned or property rights, easements and/or rights of entry, leases or dedications including, but not limited to, park grounds, park facilities, landscaping, natural lands, open space areas, landscape corridors, ground cover, shrubs and trees, street frontages, irrigation systems, playground equipment and hardcourt areas, recreational facilities, drainage systems, lighting, fencing, entry monuments and signage, security guards, land acquisition, land preparation, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment.

SECTION 4. The Assessment Districts consists of the lots and parcels shown on the assessment diagrams of the Assessment Districts on file with the Secretary of the Board, and reference is hereby made to such diagram for further particulars.

SECTION 5. Reference is hereby made to the Report for a full and detailed description of the improvements, the boundaries of the Assessment Districts and the proposed assessments upon assessable lots and parcels of land within the Assessment Districts. The Report identifies all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.

SECTION 6. The proposed assessment rate for the Oak Way Landscaping and Lighting Assessment District is \$4.00 per year single family residential parcel which is equal to the maximum authorized assessment rate.

SECTION 7. The proposed assessment rate for the Amber Grove/Greenfield Landscaping and Lighting Assessment District is \$5.83 per month or \$70.00 per year per single family residential parcel which is equal to the maximum authorized assessment rate.

SECTION 8. The proposed assessment rate for the Baroni Neighborhood Park and Open Space (No. LLD 001-005) Landscaping and Lighting Assessment District is \$103.25 per year per single-family residential parcel. The maximum authorized assessment rate is adjusted annually by the greater of three percent (3%), or the annual percentage change in the Consumer Price Index (CPI) for the San Francisco-Oakland- San Jose Area from December to December.

SECTION 9. Notice is hereby given that on May 26, 2022, at the hour of 6:00 p.m., the Board will hold a public hearing to consider the levy of the assessments for fiscal year 2022-23. In an effort to improve access to public information, residents may access meetings remotely. Information will be provided with the meeting agenda.

SECTION 10. The Secretary of the Board is hereby authorized and directed to cause a notice of the hearing to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

SECTION 11. To get additional information about the assessments or the Assessment Districts, contact: Chico Area Recreation and Park District, 545 Vallombrosa Avenue, Chico, CA 95926, or call (530) 895-4711.

PASSED AND ADOPTED by the Board of Directors of Chico Area Recreation and Park District at its regular meeting on April 28, 2022, by the following vote:

Ayes:
Noes:
Abstain:
Absent:

ATTEST:

Michael McGinnis, Chair
Board of Directors

Annabel Grimm
Secretary to the Board

Chico Area Recreation and Park District



Oak Way Park Landscaping and Lighting District

April 2022
Engineer's Report

Fiscal Year 2022-23

Pursuant to the Landscaping and Lighting Act of 1972 and
Article XIID of the California Constitution

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

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CHICO AREA RECREATION & PARK DISTRICT

Board of Directors

Michael McGinnis, Chair

Thomas Nickell, Vice Chair

Tom Lando, Director

Michael Worley, Director

Dave Donnan, Director

General Manager

Annabel Grimm

Finance Manager

Heather Childs

Engineer of Work

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Introduction

Overview

The Chico Area Recreation and Park District (“CARD”) formed the Oak Way Park Landscaping and Lighting Assessment District (the “Assessment District”) in order to comply with the District’s Master Park and Recreation Plan that was developed in September 1988. The Master Plan outlined three major findings:

1. There exist inadequate neighborhood parks to service the park and recreational needs of the community,
2. Additional large neighborhood parks should be developed within the service area of the District, preferably in conjunction with the development of adjacent school sites and in connection with development of new housing subdivisions, and
3. Emphasize the need to develop a long-range financing program to ensure adequate financial resources to support the development and maintenance of the park and recreational improvements recommended by the Master Plan, including financial alternatives such as park fees, state recreation bonds, and assessments levied pursuant to the Landscaping and Lighting Act of 1972.

In 1992, CARD began the planning process for the Oak Way neighborhood park. On February 25, 1993, the Board approved the Engineer’s Report and passed its Resolution of Intent to Form the Oak Way Landscaping and Lighting Assessment District and to Levy and Collect Assessments for Fiscal Year 1993-1994. On April 22, 1993, a public protest hearing was held to hear all written and oral protests of the formation of the proposed assessment district. After a few written protests and no oral protests, the Chico Area Recreation and Park District Board of Directors passed its Resolution Ordering the Formation of the Oak Way Landscaping and Lighting Assessment District and Confirming a Diagram and Assessment for Fiscal Year 1993-94. In 1997, the Park District conducted an assessment balloting proceeding for the Assessment District to comply with Proposition 218 requirements which reduced the rate from \$12.00 to \$4.00.

Introduction to Engineer’s Report

This Engineer’s Report (“Report”) was prepared to establish the budget for the capital improvement and services expenditures that would be funded by the proposed 2022-23 assessment, determine the benefits received from the lighting and landscaping

maintenance and improvements by property within CARD and the method of assessment apportionment to lots and parcels within CARD. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

This Report describes the Assessment District, any new annexations, changes to the Assessment District, and the proposed assessments for fiscal year 2022-23. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements that provide a direct and special benefit to properties within the Assessment District.

In each year for which the assessments will be levied, the CARD Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on February 24, 2022.

Once the Board preliminarily approves this Engineer's Report and the continuation of the assessments by resolution, a notice of the proposed assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing will be used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for May 26, 2022.

Following consideration of public comments at a public hearing, and review of the Final Annual Engineer's Report, the Board of Directors ("the Board") of CARD, may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2022-23. If so confirmed and approved, the assessments would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2022-23.

Legislative Analysis

Proposition 218

Many of these Assessment Districts were formed prior to the passage of Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIII C and XIII D of the California Constitution. (Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.) Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-Proposition 218 assessments as “grandfathered assessments” and held them to a lower standard than post Proposition 218 assessments.

Other Assessment Districts that were formed after Proposition 218 are consistent with the approval procedures and requirements imposed by Proposition 218.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the Assessment District. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

In the December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based on in part on relative costs within sub-areas of the Assessment District instead of proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010, the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer’s Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the SVTA decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the Assessment District; and the Improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with Buetz, Greater Golden Hill, and Dahms because similar Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with Bonander because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

Plans and Specifications

The improvements to be undertaken by the Oak Way Park Landscaping and Lighting Assessment District (the “Assessment District”) and the cost thereof paid from the levy of the annual assessments, provide special benefit to parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the “Act”) the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, property owned or property rights, easements and/or rights of entry, leases or dedications including, but not limited to, parks, recreation facilities, open space lands, greenbelts, playground equipment, trails, utility right-of-ways, signage, fencing, picnic areas, restrooms, lighting and other improvements and land preparation (such as grading, leveling, cutting, and filling) sod landscaping, irrigation systems, sidewalks and drainage on (1) real property owned by, or encumbered by property rights held by, or maintained by, the Assessment District; or (2) on real property owned by, or encumbered by property rights held by, or maintained by any local agency or non-profit entity within the jurisdictional area of the Assessment District in any of the installations, maintenance and servicing described herein.

“Installation” means the construction of public improvements, including, but not limited to, land preparation, (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, and lights.

“Maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvement, including (a) repair, removal, or replacement of all or part of any Improvement; (b) providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; (c) the removal of trimmings, rubbish, debris, and other solid waste; and (d) the cleaning, sandblasting and painting of walls and other Improvements to remove or cover graffiti. (Streets & Highways Code §22531)

“Servicing” means the furnishing of (a) electric current or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other Improvements; and (b) water for irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements. (Streets & Highways Code §22538)

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526)

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans by park/recreation site, which are on file with Chico Area Recreation and Park District.

Estimate of Costs And Budget- Fiscal Year 2022-23

The annual assessment for the Oak Way Park Landscaping and Lighting Assessment District is shown in the figure below:

Figure 1- Oak Way Park LLAD Estimate of Costs Fiscal Year 2022-23

Chico Area Recreation and Park District - Oak Way Park Estimate of Costs			
	Preliminary Budget		
Maintenance and Servicing Expenditures:	\$147,492		
Incidental Expenses ¹	\$4,850		
Installation, Maintenance, Servicing, and Incidental Costs Total	\$152,342		
Contributions from General Fund	(\$128,446)		
Net Costs for Maintenance and Servicing	\$23,896		
Budget Allocation to Property ²			
	<u>Assessment Units</u>	<u>RATE</u>	<u>BUDGET ³</u>
	5,974.00	\$4.00	\$23,896

Notes:

1. Incidental cost includes county collection charges and project management.
2. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year.
3. The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor-Controller. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to assessment.

Method of Apportionment

Method of Apportionment

This section of the Engineer's Report explains of the benefits to be derived from the Improvements and the methodology used to apportion the total assessment to properties within the Assessment District.

The method used for apportioning the assessment is based upon the relative special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. The apportionment of special benefit is a two-step process: the first step has been to identify the types of special benefit arising from the improvements and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

This section of the Report includes a discussion of the benefits to be provided by the proposed improvements and the method of apportionment of assessments within the Assessment District.

Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must exceed the cost of the assessment:

“No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the Improvements to be provided with the assessment proceeds. These types of special benefit are summarized as follows:

- Proximity to Improved Landscaped Areas and Other Public Improvements within the Assessment District.
- Access to Improved landscaped areas and Other Public Improvements within the Assessment District.
- Improved Views within the Assessment District.
- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar park improvements in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed herein further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and that other property in general and the public do not share or receive are 100% special benefit. The assessment funded services upheld by Dahms included streetscape maintenance and security services.

Benefit Factors

The special benefits from the Improvements are further detailed below:

Proximity to improved landscaped and park areas within the Assessment District

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Each of the Assessment District has been narrowly drawn to only include the properties that receive special benefits from the Improvements. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and the public improvements funded in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

Access to improved landscaped and park areas within the Assessment District

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaped and park areas and other public improvements that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

Improved views within the Assessment District

CARD, by maintaining permanent public improvements funded by the assessments in each Assessment District, provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the specific Improvements funded in their Assessment District; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment District, the residential, commercial and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The landscaped areas within the Assessment District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties in the Assessment District because such properties have uniquely good and close proximity to the Improvements.

General versus Special Benefit

In absence of the assessments, the Improvements in each Assessment District would not be provided, so the Improvements are “over and above” what otherwise would be provided. Many of the parcels would not even exist if the assessments were not established because an assessment for the specific Improvements within the Assessment District was a condition of development approval.

All of the Assessment proceeds derived from each Assessment District will be utilized to fund the cost of providing a level of tangible “special benefits” in the form of proximate landscaping, lighting, and other permanent public improvements. The Assessments are also structured to provide specific Improvements within each Assessment District, further ensuring that the Improvements funded by the Assessments are of specific and special benefit to property within each Assessment District.

Although these Improvements may be available to the general public at large, the public landscaping and other public improvements in each Assessment District were specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are either outside an Assessment District or within an Assessment District and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. Moreover, many of the homes and other improvements on parcels in the Assessment District would not have been built if the Assessments were not established because an assessment for public landscaping and lighting was a condition of development approval.

It is also important to note that the improvements and services funded by the assessments in Pomona (“Dahms”) are similar to the improvements and services funded by the Assessments described in this Engineer’s Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Improvements, particularly setback landscaping improvements.

Benefit Finding

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from closer proximity, access and views of Improvements funded by the Assessments, the creation of developable parcels and from the extension of usable land area provided by the assessments. The Improvements are specifically designed to serve local properties in each Assessment District, not other properties or the public at large. The Assessment District have been narrowly drawn to include those parcels that receive a direct advantage from the Improvements. The public at large and other properties outside the Assessment District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

Method of Assessment

The step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single-family home.

Oak Way Park Land Use Classification

The Land Use Classes for the Oak Park Landscaping and Lighting Assessment District is defined in the original Engineer’s Report:

Land Use Classes: Six classes of land usage were established. These are as follows:

Class A: Includes all single family residential lots, single family agricultural parcels and condominium residential parcels.

Class B: Includes all multi-residential and apartment residential parcels.

Class C: Includes all mobile home residential parcels.

Class D: Includes all retail, commercial and non-residential land use parcels.

Class E: Includes all industrial and mini-storage parcels.

Class F: Includes all parcels classified as exempt from assessment by the County Assessor. Vacant properties, small irregular shaped parcels and property owned by any government entity or utility fall into this class.

Assessment Factors

The Assessment District calculate the Assessment per parcel based on Land Use Classes and the Assessment Factor Index. The Assessment Factor Index and Assessment per Parcel are defined in the original Oak Way Park Landscaping and Lighting Assessment District Engineer's Reports:

Assessment Factor Index:

The Assessment Matrix also shows the Assessment Factor Index for each land use category. Since a single family residential parcel is the "benchmark property", the relative scores of all other land use classes were related to the benchmark by indexing. A single family residential parcel was assigned a relative Assessment Factor Index of 1.00. The Assessment Factor Index for other land use classes were determined by dividing the point total for each particular land use class by the point total for the single family/ condominium residential class.

Assessment Per Parcel:

The total number of dwelling units for each land use class was multiplied by its respective Assessment Factor Index to determine the number of Assessment Units for each land class. The sum of the Assessment Units for all land use classes was then divided into the annual assessment amount to determine a Base Unit per unit.

The final assessment per parcel is determined by multiplying the Base Assessment by the Assessment Factor Index and the number of units for that particular parcel.

Figure 2 -The Benefit Assessment Matrix

<u>Use of Property</u>	<u>Assessment Factor Index</u>	<u>Rate</u>
Single and Multi-Family Residential, Apartment Unit, or Condominium	1.00	\$4.00
Mobile Homes on a Separate Parcel	0.90	\$3.60
Commercial/Industrial	0.00	\$0.00

Appeals of Assessments Levied to Property

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the District Engineer or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Engineer or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Engineer or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Engineer or his or her designee shall be referred to the Board of Directors of the Chico Area Recreation and Park District, and the decision of the Board shall be final.

Assessments

WHEREAS, said the Board directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Chico Area Recreation and Park District hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the District for the fiscal year 2022-23 is generally as follows:

Figure 3- Summary Estimate of Costs Fiscal Year 2022-23

Installation, Maintenance, Servicing and Incidental Costs Total	\$152,342
Contributions from General Fund	<u>(\$128,446)</u>
Total Oak Way Park LLAD Budget	\$23,896

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The maximum authorized assessment rate of \$4.00 per single-family residential unit for fiscal year 2022-23 is based on the estimate of cost and budget in this Engineer's Report.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Butte for the fiscal year 2022-23. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County. I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2022-23 for each parcel or lot of land within the Assessment District.

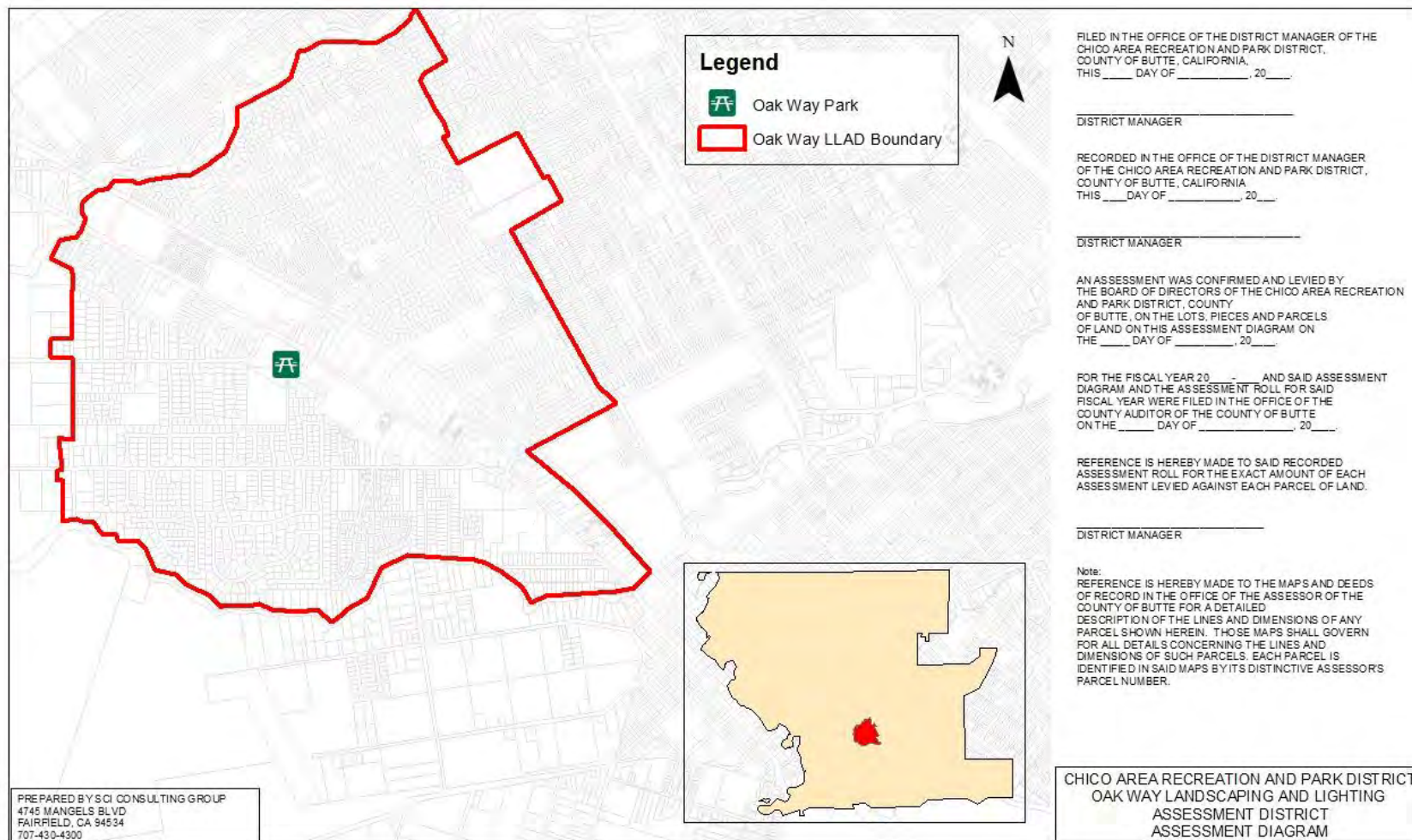
Dated: April , 2022

Engineer of Work

By _____
John Bliss, License No. C52091

Assessment Diagrams

The boundaries of the Assessment District are displayed on the following Assessment Diagrams. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Butte, for fiscal year 2022-23, and are incorporated herein by reference, and made a part of this Diagram and this Report.



Assessment Roll

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary to the Board of Directors and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor's records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Non-assessable lots or parcels include government owned land and public utility owned property.

Chico Area Recreation and Park District



Amber Grove Landscaping and Lighting District

April 2022
Engineer's Report

Fiscal Year 2022-23

Pursuant to the Landscaping and Lighting Act of 1972 and
Article XIIIID of the California Constitution

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
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CHICO AREA RECREATION & PARK DISTRICT

Board of Directors

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Introduction

Overview

The Chico Area Recreation and Park District (“CARD”) formed the Amber Grove/Greenfield Park Landscaping and Lighting Assessment District (the “Assessment District”) in order to comply with the District’s Master Park and Recreation Plan that was developed in September 1988. The Master Plan outlined three major findings:

1. There exist inadequate neighborhood parks to service the park and recreational needs of the community,
2. Additional large neighborhood parks should be developed within the service area of the District, preferably in conjunction with the development of adjacent school sites and in connection with development of new housing subdivisions, and
3. Emphasize the need to develop a long-range financing program to ensure adequate financial resources to support the development and maintenance of the park and recreational improvements recommended by the Master Plan, including financial alternatives such as park fees, state recreation bonds, and assessments levied pursuant to the Landscaping and Lighting Act of 1972.

In 1992, Webb Homes contacted CARD to develop a neighborhood park on approximately five acres of land. Webb Homes offered to construct the park in exchange for CARD assuming responsibility for continued maintenance of the Amber Grove/Greenfield Park once the park was completed. CARD agreed provided that the costs incurred by the District for continuing maintenance and servicing of the park would be paid by levying assessments on property owners with the Amber Grove/Greenfield subdivision areas. On November 11, 1993, the Board approved the Engineer’s Report and passed its Resolution of Intent to Form the Amber Grove/Greenfield Landscaping and Lighting Assessment District and to Levy and Collect Assessments for Fiscal Year 1994-1995. On January 13, 1994, a public protest hearing was held to hear all written and oral protests of the formation of the proposed assessment district. After no written or oral protests, the CARD Board of Directors passed its Resolution Ordering the Formation of the Amber Grove/Greenfield Landscaping and Lighting Assessment District and Confirming a Diagram and Assessment for Fiscal Year 1994-1995.

Introduction to Engineer's Report

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvement and services expenditures that would be funded by the proposed 2022-23 assessment, determine the benefits received from the lighting and landscaping maintenance and improvements by property within CARD and the method of assessment apportionment to lots and parcels within CARD. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIII D of the California Constitution (the "Article").

This Report describes the Assessment District, any new annexations, changes to the Assessment District, and the proposed assessments for fiscal year 2022-23. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements that provide a direct and special benefit to properties within the Assessment District.

In each year for which the assessments will be levied, the CARD Board must direct the preparation of an Engineer's Report, annual budget and proposed assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on February 24, 2022.

Once the Board preliminarily approves the Engineer's Report and the continuation of the assessments by resolution, a notice of the proposed assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing will be used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for May 26, 2022.

Following consideration of public comments at a public hearing, and review of the Final Annual Engineer's Report, the Board of Directors ("the Board") of CARD, may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2022-23. If so confirmed and approved, the assessments

would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2022-23.

Legislative Analysis

Proposition 218

Many of these Assessment Districts were formed prior to the passage of Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIII C and XIII D of the California Constitution. (Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.) Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-Proposition 218 assessments as “grandfathered assessments” and held them to a lower standard than post Proposition 218 assessments.

Other Assessment Districts that were formed after Proposition 218 are consistent with the approval procedures and requirements imposed by Proposition 218.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the Assessment District. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

In the December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based on in part on relative costs within sub-areas of the Assessment District instead of proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the SVTA decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the Assessment District; and the Improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with Buetz, Greater Golden Hill, and Dahms because similar Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with Bonander because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

Plans and Specifications

The improvements to be undertaken by the Amber Grove/Greenfield Landscaping and Lighting Assessment District (the "Assessment District") and the cost thereof paid from the levy of the annual assessments, provide special benefit to parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, property owned or property rights, easements and/or rights of entry, leases or dedications including, but not limited to, parks, recreation facilities, open space lands, greenbelts, playground equipment, trails, utility right-of-ways, signage, fencing, picnic areas, restrooms, lighting and other improvements and land preparation (such as grading, leveling, cutting, and filling) sod landscaping, irrigation systems, sidewalks and drainage on (1) real property owned by, or encumbered by property rights held by, or maintained by, the Assessment District; or (2) on real property owned by, or encumbered by property rights held by, or maintained by any local agency or non-profit entity within the jurisdictional area of the Assessment District in any of the installations, maintenance and servicing described herein.

"Installation" means the construction of public improvements, including, but not limited to, land preparation, (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, and lights.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvement, including (a) repair, removal, or replacement of all or part of any Improvement; (b) providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; (c) the removal of trimmings, rubbish, debris, and other solid waste; and (d) the cleaning, sandblasting and painting of walls and other Improvements to remove or cover graffiti. (Streets & Highways Code §22531)

"Servicing" means the furnishing of (a) electric current or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other Improvements; and (b) water for irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements. (Streets & Highways Code §22538)

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526)

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans by park/recreation site, which are on file with CARD.

Estimate of Costs And Budget- Fiscal Year 2022-23

The annual assessment for the Amber Grove/Greenfield Landscaping and Lighting Assessment District is shown in the figure below:

Figure 1- Amber Grove/Greenfield Park Estimate of Costs Fiscal Year 2022-23

Estimate of Costs			
			Preliminary Budget
Maintenance and Servicing Expenditures:			
Salary and Benefits			\$99,141
Total Maintenance and Servicing			\$99,141
Service and Supply			
Agriculture			\$2,775
Maintenance Structure & Grounds			\$5,000
District Vandalism			\$0
Utilities			\$20,974
Contract Services ¹			\$4,182
Total Service and Supply			\$32,931
Installation, Maintenance, Servicing and Incidental Costs Total			\$132,072
Contributions from General Fund			(\$89,582)
Net Costs for Maintenance and Servicing			\$42,490
Budget Allocation to Property ²			
	<u>Assessment Units</u>	<u>RATE</u>	<u>BUDGET</u> ³
	607	\$70.00	\$42,490

Notes:

1. Incidental cost includes county collection charges and project management.
2. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year.
3. The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor-Controller. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to assessment.

Method of Apportionment

Method of Apportionment

This section of the Engineer's Report explains of the benefits to be derived from the Improvements and the methodology used to apportion the total assessment to properties within the Assessment District.

The method used for apportioning the assessment is based upon the relative special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. The apportionment of special benefit is a two-step process: the first step has been to identify the types of special benefit arising from the improvements and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

This section of the Report includes a discussion of the benefits to be provided by the proposed improvements and the method of apportionment of assessments within the Assessment District.

Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

Proposition 218, as codified in Article XIII D of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must exceed the cost of the assessment:

“No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the Improvements to be provided with the assessment proceeds. These types of special benefit are summarized as follows:

- Proximity to Improved Landscaped Areas and Other Public Improvements within the Assessment District.
- Access to Improved landscaped areas and Other Public Improvements within the Assessment District.
- Improved Views within the Assessment District.
- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar park improvements in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed herein further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and that other property in general and the public do not share or receive are 100% special benefit. The assessment funded services upheld by Dahms included streetscape maintenance and security services.

Benefit Factors

The special benefits from the Improvements are further detailed below:

Proximity to improved landscaped and park areas within the Assessment District

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Each of the Assessment District has been narrowly drawn to only include the properties that receive special benefits from the Improvements. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and the public improvements funded in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

Access to improved landscaped and park areas within the Assessment District

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaped and park areas and other public improvements that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

Improved views within the Assessment District

CARD, by maintaining permanent public improvements funded by the assessments in each Assessment District, provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the specific Improvements funded in their Assessment District; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment District, the residential, commercial and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The landscaped areas within the Assessment District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties in the Assessment District because such properties have uniquely good and close proximity to the Improvements.

General versus Special Benefit

In absence of the assessments, the Improvements in each Assessment District would not be provided, so the Improvements are “over and above” what otherwise would be provided. Many of the parcels would not even exist if the assessments were not established because an assessment for the specific Improvements within the Assessment District was a condition of development approval.

All of the Assessment proceeds derived from each Assessment District will be utilized to fund the cost of providing a level of tangible “special benefits” in the form of proximate landscaping, lighting, and other permanent public improvements. The Assessments are also structured to provide specific Improvements within each Assessment District, further ensuring that the Improvements funded by the Assessments are of specific and special benefit to property within each Assessment District.

Although these Improvements may be available to the general public at large, the public landscaping and other public improvements in each Assessment District were specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are either outside an Assessment District or within an Assessment District and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. Moreover, many of the homes and other improvements on parcels in the Assessment District would not have been built if the Assessments were not established because an assessment for public landscaping and lighting was a condition of development approval.

It is also important to note that the improvements and services funded by the assessments in Pomona (“Dahms”) are similar to the improvements and services funded by the Assessments described in this Engineer’s Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Improvements, particularly setback landscaping improvements.

Benefit Finding

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from closer proximity, access and views of Improvements funded by the Assessments, the creation of developable parcels and from the extension of usable land area provided by the assessments. The Improvements are specifically designed to serve local properties in each Assessment District, not other properties or the public at large. The Assessment District have been narrowly drawn to include those parcels that receive a direct advantage from the Improvements. The public at large and other properties outside the Assessment District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

Method of Assessment

The step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single-family home.

Amber Gove/Greenfield Land Use Classification

The Land Use Classes for the Amber Grove/Greenfield Landscaping and Lighting Assessment District is defined in the original Engineer’s Report:

Land Use Classes:

Three classes of land usage were established. These are as follows:

1. *Class A: Includes all single family residential lots, single family agricultural parcels, condominium residential parcels and all multi-residential and apartment residential parcels.*
2. *Class B: Includes all retail, commercial and non-residential land use parcels.*
3. *Class C: Includes all parcels classified as exempt from assessment by the County Assessor. Vacant properties, small irregular shaped parcels and property owned by any government entity or utility fall into this class.*

Assessment Factors

The Assessment District calculate the Assessment per parcel based on Land Use Classes and the Assessment Factor Index. The Assessment Factor Index and Assessment per Parcel are defined in the previous Amber Grove/Greenfield Landscaping and Lighting Assessment District Engineer's Reports:

Assessment Factor Index:

The Assessment Matrix also shows the Assessment Factor Index for each land use category. Since a single-family residential parcel is the "benchmark property", the relative scores of all other land use classes were related to the benchmark by indexing. A single-family residential parcel was assigned a relative Assessment Factor Index of 1.00. The Assessment Factor Index for other land use classes were determined by dividing the point total for each particular land use class by the point total for the single family/ condominium residential class.

Assessment Per Parcel:

The total number of dwelling units for each land use class was multiplied by its respective Assessment Factor Index to determine the number of Assessment Units for each land class. The sum of the Assessment Units for all land use classes was then divided into the annual assessment amount to determine a Base Unit per unit.

The final assessment per parcel is determined by multiplying the Base Assessment by the Assessment Factor Index and the number of units for that particular parcel.

Appeals of Assessments Levied to Property

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the District Engineer or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Engineer or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Engineer or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Engineer or his or her designee shall be referred to the Board of Directors of the Chico Area Recreation and Park District, and the decision of the Board shall be final.

Assessments

WHEREAS, said the Board directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Chico Area Recreation and Park District hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the District for the fiscal year 2022-23 is generally as follows:

Figure 2- Summary Estimate of Costs Fiscal Year 2022-23

Installation, Maintenance, Servicing and Incidental Costs Total	\$132,072
Contributions from General Fund	<u>(\$89,582)</u>
Total Amber Grove/Greenfield LLAD Budget	\$42,490

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The maximum authorized assessment rate of \$70.00 per single-family residential unit for fiscal year 2022-23 is based on the estimate of cost and budget in this Engineer's Report.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Butte for the fiscal year 2022-23. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County. I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2022-23 for each parcel or lot of land within the Assessment District.

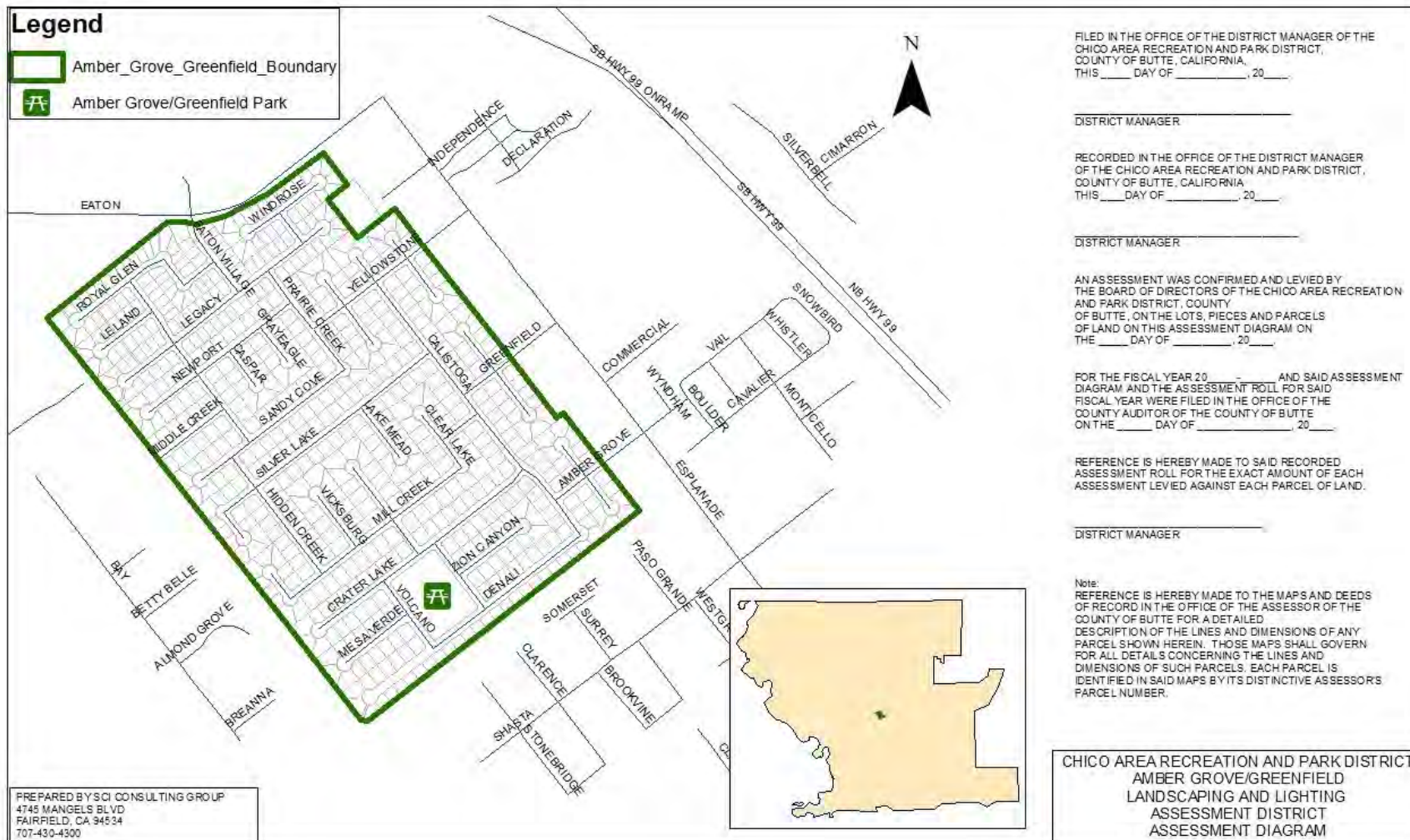
Dated: April , 2022

Engineer of Work

By _____
John Bliss, License No. C52091

Assessment Diagrams

The boundaries of the Assessment District are displayed on the following Assessment Diagrams. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Butte, for fiscal year 2022-23, and are incorporated herein by reference, and made a part of this Diagram and this Report.



FILED IN THE OFFICE OF THE DISTRICT MANAGER OF THE CHICO AREA RECREATION AND PARK DISTRICT, COUNTY OF BUTTE, CALIFORNIA, THIS ____ DAY OF _____, 20__.

DISTRICT MANAGER _____

RECORDED IN THE OFFICE OF THE DISTRICT MANAGER OF THE CHICO AREA RECREATION AND PARK DISTRICT, COUNTY OF BUTTE, CALIFORNIA, THIS ____ DAY OF _____, 20__.

DISTRICT MANAGER _____

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE CHICO AREA RECREATION AND PARK DISTRICT, COUNTY OF BUTTE, ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE ____ DAY OF _____, 20__.

FOR THE FISCAL YEAR 20__ AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF BUTTE ON THE ____ DAY OF _____, 20__.

REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

DISTRICT MANAGER _____

Note: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF BUTTE FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCEL SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

CHICO AREA RECREATION AND PARK DISTRICT
 AMBER GROVE/GREENFIELD
 LANDSCAPING AND LIGHTING
 ASSESSMENT DISTRICT
 ASSESSMENT DIAGRAM

PREPARED BY SCI CONSULTING GROUP
 4745 MANGELS BLVD
 FAIRFIELD, CA 94534
 707-430-4300

Assessment Roll

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary to the Board of Directors and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor's records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Non-assessable lots or parcels include government owned land and public utility owned property.

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Chico Area Recreation and Park District



Baroni Neighborhood Park and Open Space (No. LLD 001-05)
Landscape and Lighting Assessment District

April 2022
Engineer's Report

Fiscal Year 2022-23

Pursuant to the Landscaping and Lighting Act of 1972 and
Article XIID of the California Constitution

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

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Chico Area Recreation & Park District

Board of Directors

Michael McGinnis, Chair
Thomas Nickell, Vice Chair
Tom Lando, Director
Michael Worley, Director
Dave Donnan, Director

General Manager

Annabel Grimm

Finance Manager

Heather Childs

Engineer of Work

SCI Consulting Group

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Introduction

Overview

The Chico Area Recreation and Park District ("CARD") was formed in 1948 and covers approximately 255 square miles within Butte County. The District provides parks, park maintenance, and recreational programs and facilities to the residents of the City of Chico, the unincorporated community of Nord and other rural areas of unincorporated Butte County.

Baroni Park is a multi-use neighborhood park and open space that occupies 7.285 acres. It was completed in 2007 and is located in Southeast Chico along Baroni Drive. On April 18, 2006, the City Council of the City of Chico ("City") passed its Resolution of Intent to Form the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05 ("Assessment District") pursuant to the provisions of the City's Maintenance District Ordinance of 1997, being Chapter 3.81 of Title 3 of the Chico Municipal Code.

Effective July 1, 2010, the City transferred ownership and maintenance and operational responsibility of Baroni Park to CARD. CARD was also tasked to maintain the assessments from the Assessment District which is to provide funding for the operation and maintenance of the park.

Assessment Formation

On June 20, 2006, the City Council of the City of Chico ordered by Resolution No. 70-06, the formation of, and levied the first assessment within, the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05 pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof).

Assessment Continuation

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report ("Report"), budgets and continued assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments, and establish the date for a public hearing on the continuation of the assessments. This Engineer's Report was prepared pursuant to the direction of the Board on February 24, 2022.

This Report was prepared to establish the budget for the continued services that would be funded by the proposed 2022-23 continued assessments and to define the benefits received from the improvements by property within the District and the method of assessment apportionment to lots and parcels. This Report and the continued assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code and Article XIID of the California Constitution (the "Article").

Once the Board preliminarily approves this Engineer's Report and the continuation of the assessments by resolution, a notice of the proposed assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing will be used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for May 26, 2022. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2022-23. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2022-23.

Legislative Analysis

Proposition 218

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA”). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Improvement District
- The assessment paid by property should be proportional to the special benefits it receives from the Improvements

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeals amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona in Dahms v. Downtown Pomona Property (“Dahms”). On July 22, 2009, the California Supreme Court denied review. In *Dahms* the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, in Bonander v. Town of Tiburon (“Bonander”), the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments primarily on the grounds that the assessments had been apportioned to assessed property based on the costs within sub-areas of the assessment district instead of the overall cost of the improvements and the overall proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010 the 4th District Court of Appeals issued a decision in Steven Beutz v. County of Riverside (“*Beutz*”). This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal (commonly known as “*Greater Golden Hill*”). This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer’s Report is consistent with the *SVTA* decision and with the requirements of Article XIIC and XIID of the California Constitution because the Improvements to be funded are clearly defined; the benefiting property in the Improvement District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Improvement District and such special benefits provide a direct advantage to property in the Improvement District that is not enjoyed by the public at large or other property.

This Engineer’s Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because, the improvements will directly benefit property in the Improvement District and the general benefits have been excluded from the Assessments, and the special and general benefits have been separated and quantified. The Engineer’s Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

Plans and Specifications

The proposed improvements associated with the Basic Park Design provides for the development of the western portion of the 7.285 acre park (west of the drainage swale) to be developed as a more traditional active park site; and the remaining portion (east of the drainage swale) to be more representative of a passive park (natural or native) site. This Basic Park Design incorporates, but is not limited to the following improvements:

- Approximately 201,977 square feet of irrigated park area (active park area located west of the drainage swale) that includes approximately 90,400 square feet of turf area, 14,377 square feet of trees, shrubs, and groundcover (plant areas), and 97,200 square feet of swale area;
- Approximately 120,000 square feet of non-irrigated area (passive park area east of the drainage swale) that includes trees and natural vegetation; and a decomposed granite trail that connects the park’s concrete paths to the open space trails; and
- Public lighting facilities including all safety lighting and ornamental lighting installed as part of the approved Master Plan for the Baroni Neighborhood Park;
- Miscellaneous park facilities including but not limited to: park signage, fencing; playground equipment; concrete pathway surrounding the turf area; a picnic area including tables and barbeque facilities; and bench/seating at various locations.
- All appurtenant facilities, equipment, materials and utilities related to the aforementioned improvements.

In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the “Act”) the work and improvements (the “Improvements”) are generally described as follows:

Installation, maintenance and servicing of public facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, street lighting, public lighting facilities, fencing, picnic areas, entry signs and associated appurtenances and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by CARD. Any plans and specifications for these improvements will be filed with the District Manager of CARD and are incorporated herein by reference.

As applied herein, “Installation” means the construction of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, benches, and public restrooms.

“Maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti.

“Servicing” means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes if any pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus Incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans by park/recreation site, which are on file with the Chico Area Recreation and Park District.

Estimate of Cost – Fiscal Year 2022-23

Figure 1 – Baroni Park LLAD Estimate of Cost 2022-23

Estimate of Costs			
			Preliminary Budget
Maintenance and Servicing Expenditures:			
Salaries and Benefits			\$123,385
Total Salaries and Benefits			\$123,385
Services and Supplies			
Maintenance Structure & Grounds			\$4,650
District Vandalism			\$110
Contract Services ¹			\$4,241
Utilities			\$12,372
Total Services and Supplies			\$21,373
Capital Equipment Replacement Reserves ²			\$5,000
Total for Installation, Maintenance, Servicing and Incidental Costs			\$149,758
Contributions from General Fund			(\$50,406)
Net Costs for Maintenance and Servicing			\$99,352
Budget Allocation to Property³			
	<u>Assessment Units</u>	<u>RATE</u>	<u>BUDGET⁴</u>
Maximum Assessment Allowed	962.25	\$103.25	\$99,352

Notes:

1. Incidental cost includes county collection charges and project management.
2. Funds from the Capital Equipment Replacement Reserves will be used for ADA upgrades to the park.
3. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year.
4. The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor-Controller. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to assessment.

Chico Area Recreation and Park District

Baroni Neighborhood Park and Open Space (No. LLD 001-05)
Landscape and Lighting Assessment District
Engineer's Report



Method of Apportionment

Method of Apportionment

This section of the Engineer's Report includes an explanation of the benefits to be derived from the maintenance, operation, and servicing of improvements throughout the Assessment District, and the methodology used to apportion the total assessment to land uses within the Assessment District.

The Assessment District consists of all Assessor Parcels within the boundaries of the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05 as defined by the Assessment Diagram shown in this report and the Assessor Parcel Numbers listed within the included levy roll. The parcels include all privately or publicly owned parcels within the boundaries. The method used for apportioning the total assessment is based upon the proportional special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the District's facilities or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of landscaping improvements to be provided with the assessment proceeds.

These categories of special benefit are summarized as follows:

- Proximity and access to improved parks and recreational facilities.
- Improved views.
- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.

In this case, the recent the *SVTA* decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The *SVTA* decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The *SVTA* decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the basis of these assessments.

Benefit Factors

The special benefits from the Improvements are further detailed below:

Proximity to improved public landscaping, lighting, parks and other permanent public facilities

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and the Baroni Park and recreation areas in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

Since the parcels in the Assessment District enjoy close access to the Improvements, they directly benefit from this unique close access to improved park and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

Improved Views

CARD, by maintaining the landscaping areas provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements

The public parks and landscaped areas within certain Districts provide additional outdoor areas that serve as an effective extension of the land area for proximate properties. The park improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks have a service area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within this service radius close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

Moreover, Baroni Park does not provide a restroom or parking lot. Such public amenities were specifically excluded from neighborhood parks because neighborhood parks are designed to be an extension of usable land area specifically for properties in close proximity, and not the public at large or other non-proximate property. The occupants of proximate property do not need to drive to their local park and do not need restroom facilities because they can easily reach their local neighborhood park and can use their own restroom facilities as needed. This is further tangible evidence of the effective extension of land area provided by the Improvements to proximate parcels in the Assessment District and the unique direct advantage the proximate parcels receive from the Improvements.

General versus Special Benefit

The Chico Area Recreation and Park District is a special district created pursuant to the laws of the State of California. There are many types of special districts that provide a variety of urban services. Special districts, like the Chico Area Recreation and Park District, are created to provide a higher level of service within their boundaries than what would be provided in their service area in absence of the special district. The Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscape and Lighting Assessments allow the District to provide its park and recreation Improvements to the Baroni Park at a much higher level than what otherwise would be provided in absence of the Assessments. Moreover, in absence of the Assessments, no other agency would provide the Improvements nor would the District, because it does not have alternative available funds to provide the Improvements.

All of the Assessment proceeds derived from the Assessment District will be utilized to fund the cost of providing a level of tangible “special benefits” in the form of proximate parks, recreation facilities, landscaped corridors, project entrances, signs, walkways, parks, and other improvements and costs incidental to providing the Improvements and collecting the Assessments.

Although these Improvements may be available to the general public at large, the Baroni Park and trail system/open space in the Assessment District was specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are outside the Assessment District do not enjoy the unique proximity, access, views and other special benefit factors described previously.

These Improvements are of special benefit to properties located within the Assessment District because they provide a direct advantage to properties in the Assessment District that would not be provided in absence of the Assessments. Without the Assessments, the Baroni Park and recreation facilities within the Assessment District would be closed and would turn into brown, unmaintained and unusable lands. If this happened, it would create a significant and material negative impact on the desirability, utility and value of property in the Assessment District. In fact, it is reasonable to assume that if Assessments were not collected and the Baroni Park and recreation facilities were closed as a result, properties in the Assessment District would decline in desirability, utility and value by significantly more than the amount of the Assessment. We therefore conclude that all the park and recreation Improvements funded by this Assessment are of special benefit to certain benefiting properties located within the Assessment District and that the value of the special benefits from the Improvements to property in the Assessment District

reasonably exceeds amount of the Assessments for every assessed parcel in the Assessment District. (In other words, as required by Proposition 218: the reasonable cost of the proportional special benefit conferred on each parcel reasonably exceeds the cost of the assessments.)

Special Note Regarding General Benefit and the SVTA Decision:

There is no widely-accepted or statutory formula for calculating general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. SVTA decision provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

Quantification of General Benefit

Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits are general. General benefits cannot be funded by these assessments - the funding must come from other sources.

The maintenance and servicing of these improvements is also partially funded, directly and indirectly from other sources including Chico Area Recreation and Park District, the County of Butte, and the State of California. This funding comes in the form of grants, development fees, special programs, and general funds. This funding from other sources more than compensates for general benefits, if any, received by the properties within the assessments district.

In the 2009 *Dahms* case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona (*Dahms*) are similar to the improvements and services funded by the Assessments described in this Engineer's Report, and the Court found those improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, *Dahms* establishes a basis for minimal or zero general benefits from the Assessments.

The General Benefits from this assessment may be quantified as illustrated in the following table:

Figure 2 – General Benefit Calculation

Benefit Factor	Relative Weight	General Benefit Contribution	Relative General Benefit
Extension of recreation area	40	10%	4
Proximity to improved public landscaping, lighting, parks and other permanent public facilities	30	10%	3
Improved views	30	10%	3
	100		10
	Total Calculated General Benefit =		10.0%

The costs of this 10% General Benefit cannot be funded by the assessments. Non-assessment funding does contribute to the overall maintenance of Baroni Park in the following components:

The City of Chico owns, maintains, rehabilitates and replaces curb and gutter along the border of the Assessment District improvements. This curb and gutter serves to support, contain, retain, manage irrigation flow and growth, and provide a boundary for the improvements. The contribution from the City towards general benefit from the maintenance, rehabilitation and replacement of the curb and gutter is conservatively estimated to be 1%.

The City maintains a storm drainage system along the border of the Assessment District improvements. This system serves to prevent flooding and associated damage to the improvements, and manage urban runoff including local pollutants loading from the improvements. The contribution from the City towards general benefit from the maintenance, and operation of the local storm drainage system is conservatively estimated to be 1%.

The City maintains local public streets along the border of the Assessment District improvements. These public streets provide access to the improvements for its enjoyment as well as efficient maintenance. The contribution from the City towards general benefit from the maintenance local public streets is conservatively estimated to be 1%.

The value of the initial construction of the improvements can be quantified and monetized as an annuity. Since this construction was performed and paid for by non-assessment funds, this “annuity” can be used to offset general benefit costs, and is conservatively estimated to contribute 25%.

The total non-assessment funding contribution sums to 28%. Therefore the total General Benefit is conservatively quantified at 10% which is more than offset by the total non-assessment contribution towards general benefit of 28%.

Method of Assessment

The step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home. The Land Use Classes for the Assessment District is defined in the original Engineer's Report:

Single-Family Residential

This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.00 EBU per lot or parcel. This is the base value that all other properties are compared and weighted against (i.e. Equivalent Benefit Unit EBU).

Planned Development

This land use is defined as any property for which a tentative or final map has been filed and approved (a specific number of residential lots and units or non-residential use has been identified) and the property is expected to be developed or subdivided in the near future or is part of the overall improvement and development plan for the District (Planned Subdivision). This land use classification often times involves more than a single parcel (e.g. the approved map encompasses more than a single APN). Each parcel that is part of the approved map shall be assessed proportionately for the proposed or estimated residential units or non-residential use to be developed on that parcel as part of the approved map. Accordingly, each parcel is assigned an appropriate number of benefit units that reflects the development of that property at build-out. (The EBU assigned to each parcel shall represent the combination of single-family, condominium, multi-family units or non-residential use associated with the development).

Non-Residential Property

This land use is defined as property developed for non-residential use. One acre of non-residential property is equivalent to four (4) single-family residential lots per acre within the District. Therefore, 4.0 EBU per gross acre will be assigned to parcels classified as non-residential property. Parcels less than 1.0 acres are assigned a minimum of 4.0 EBU.

Vacant Property

This land use is defined as property currently zoned for residential or non-residential development, but a tentative or final map for the property has not yet been approved.

Vacant Property will be assigned 1.00 EBU per acre rounded to the nearest acre. Properties less than one acre are assigned 1.00 EBU.

Exempt Parcels

This land use identifies properties that are not assessed and are assigned 0.00 EBU.

This land use classification may include but is not limited to:

Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County);

Dedicated public easements including open space areas, utility rights-of-way, greenbelts, parkways, detention or retention basins, parks or other publicly owned properties that are part of the District improvements or may provide other benefits to private properties within the District;

Private properties that cannot be developed independently from an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use;

These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment, but shall be reviewed annually by the assessment engineer to confirm the parcels current development status.

Government owned properties or public properties are not necessarily exempt properties and shall be subject to special benefit assessment unless it qualifies for an exempt status.

Special Cases

In many districts where multiple land use classifications are involved, there may be one or more properties that the standard land use classifications does not accurately identify the special benefits received from the improvements. For example, a parcel may be identified as a Vacant Property, however only a small percentage of the parcel's total acreage can actually be developed. In this case, an appropriate calculation would be based on the net acreage that can be utilized rather than the gross acreage of the parcel.

The following table provides a summary of land use classifications and the Equivalent Benefit Unit calculations previously outlined.

Property Type	Benefit Units Multiplier
Single Family Residential	1.000 per Unit/Lot/Parcel
Single Family Residential	1.000 per Planned SF-Residential Lot
Planned Development	0.750 per Planned Condominium
	0.750 per Unit for the First 50 Units
	0.500 per Unit for Units 51-100
	0.250 per Unit for all remaining Units
Vacant Land	1.000 per acre (1.0 Minimum)
Non-Residential 4.000 per acre (1.0 Minimum)	4.000 per acre (1.0 Minimum)
Exempt Parcels	0.000 per Parcel

Land Uses and Equivalent Benefit Units

The following formula is used to calculate each parcel's EBU (proportional benefit).

$$\text{Parcel Type EBU} \times \text{Acres or Units} = \text{Parcel EBU}$$

The total number of Equivalent Benefit Units (EBU's) is the sum of all individual EBU's applied to parcels that receive special benefit from the improvements. An assessment amount per EBU (Assessment Rate) for the improvements is established by taking the total cost of the improvements and dividing that amount by the total number of EBU's of all parcels benefiting from the improvements. This Rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and assessment obligation for each zone.

$$\text{Total Balance to Levy (Budget)} / \text{Total EBUs} = \text{Assessment Rate per EBU}$$

$$\text{Assessment Rate per EBU} \times \text{Parcel's EBU} = \text{Levy per Parcel}$$

Duration of Assessment

It is proposed that the Assessment be levied for fiscal year 2006-07 and continued every year thereafter, so long as the Baroni Park and recreational areas need to be maintained and serviced, and the Chico Area Recreation and Park District requires funding from the Assessments for its continued Improvements in the Assessment District. As noted previously, the Assessment can continue to be levied annually after the Chico Area Recreation and Park District Board of Directors approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the Assessment.

Chico Area Recreation and Park District

Baroni Neighborhood Park and Open Space (No. LLD 001-05)
Landscape and Lighting Assessment District
Engineer's Report



Appeals and Interpretation

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the District Administrator or her or his designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Administrator or her or his designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the District Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Administrator, or her or his designee, shall be referred to the Board of Directors of the Chico Area Recreation and Park District and the decision of the Board of Directors of the Chico Area Recreation and Park District shall be final.

Assessment Statement

WHEREAS, said the Board directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Chico Area Recreation and Park District hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the District for the fiscal year 2022-23 is generally as follows:

Figure 3- Summary Estimate of Costs Fiscal Year 2022-23

Total Salaries and Benefits	\$123,385
Total Services and Supplies	\$21,373
Capital Equipment Replacement Reserves	\$5,000
Total for Installation, Maintenance, Servicing and Incidental Costs	\$149,758
Contributions from General Fund	(\$50,406)
Net Costs for Maintenance and Servicing	\$99,352

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The Maximum Assessment Rate is equal to the Maximum Assessment Rate established for the previous fiscal year adjusted annually by the greater of, three percent (3%) or the annual percentage change in the Consumer Price Index (CPI) for the San Francisco Bay Area as of December of each succeeding year.

The change in the CPI from December 2020 to December 2021 is 4.244%. Therefore, the maximum authorized assessment rate for fiscal year 2022-23 is increased by 4.244%, which equates to \$103.25 per single-family equivalent benefit unit.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Butte for the fiscal year 2022-23. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County. I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2022-23 for each parcel or lot of land within the Assessment District.

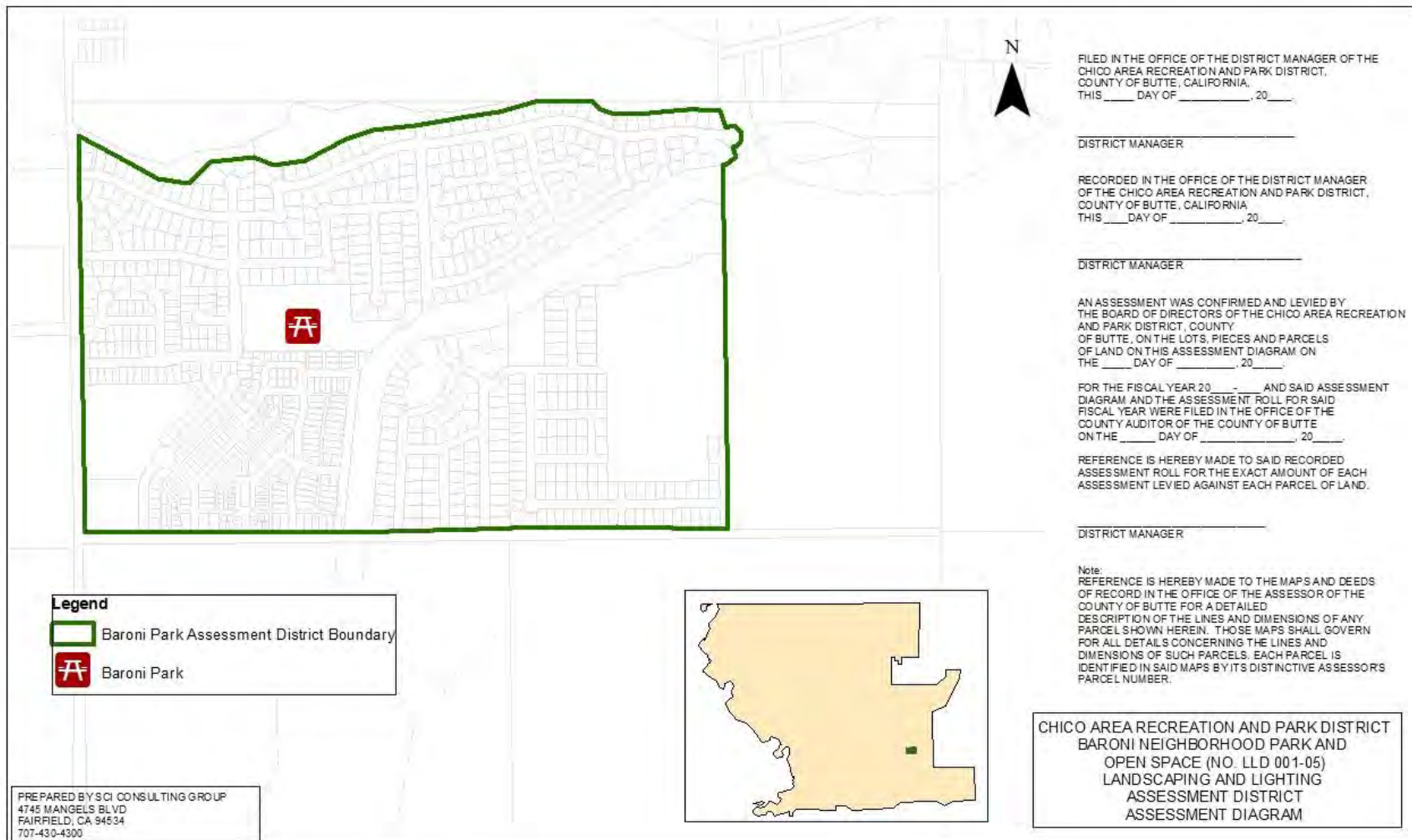
Dated: April, 2022

Engineer of Work

By _____
John Bliss, License No. C52091

Assessment Diagram

The following page displays the Assessment Diagram of the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05. The diagram shows all of the parcels of real property within this Assessment District. Reference is hereby made to the maps and deeds of record in the office of the Assessor of the County of Butte for a detailed description of the lines and dimensions of any parcels shown herein. Those maps shall govern for all details concerning the lines and dimensions of such parcels. Each parcel is identified in the maps by its distinctive Assessor's Parcel Number.



Assessment Roll

The Assessment Roll follows in this Report and is on file in the office of the Chico Area Recreation and Parks District at 545 Vallombrosa Avenue, Chico, CA 95926. The final Assessment Roll is based upon the land use information in the fiscal year 2022-23 Butte County Assessor's Roll.



Chico Area Recreation and Park District “Helping People Play”

**Staff Report 22-18
Agenda Item 7.2**

STAFF REPORT

DATE: April 28, 2022
TO: Board of Directors
FROM: Scott Schumann, Parks and Facilities Manager
SUBJECT: Stonegate Preserve

Background:

Bruce Road Associates, the developer of the Stonegate Masterplan, is seeking a qualified group to take ownership of the Stonegate Preserve.

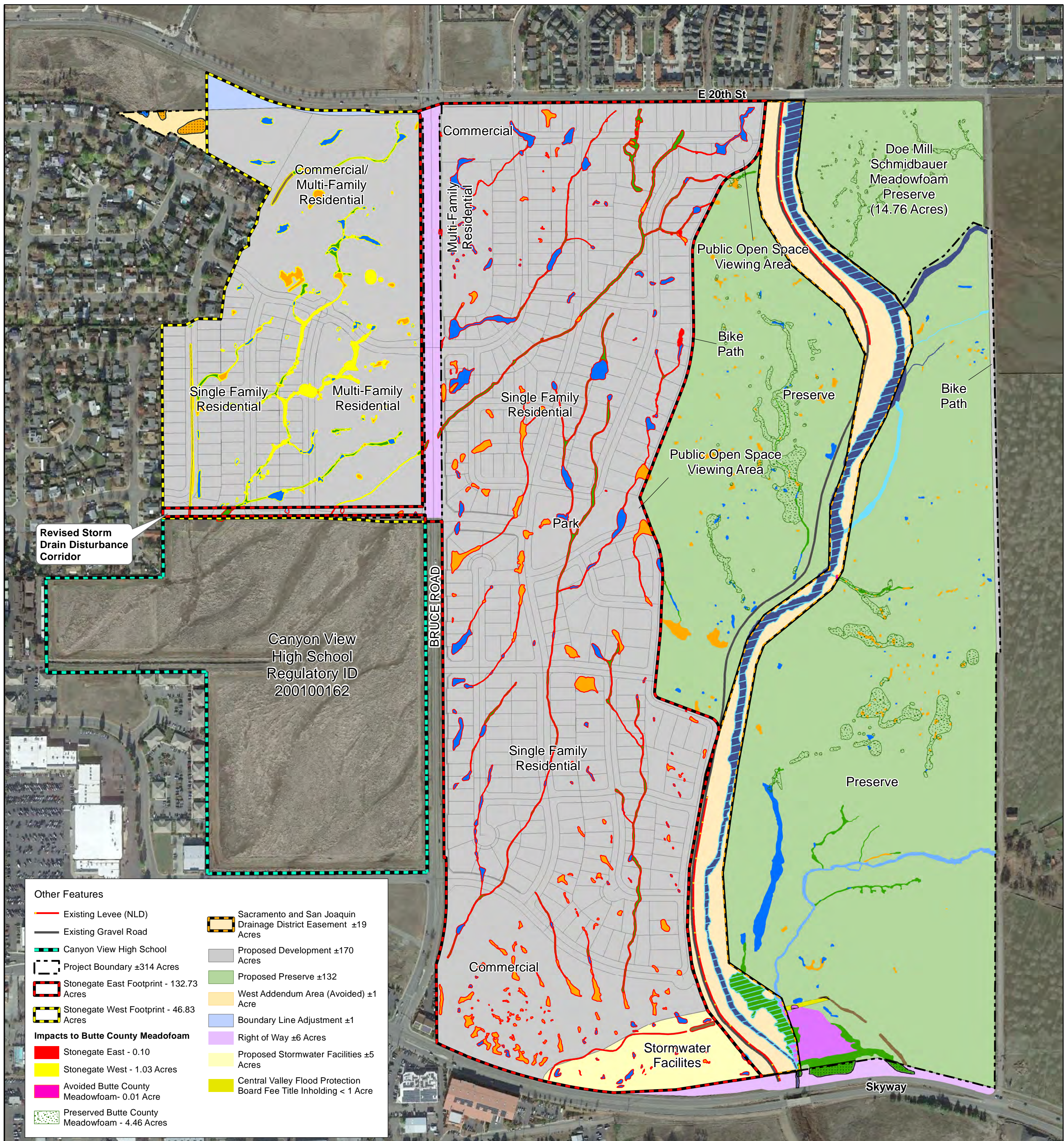
The Stonegate Preserve was established per the conditions of the Section 404 Clean Water Act Permit for the Stonegate Project.

The 314-acre Project site is located in the City of Chico approximately 0.64 mile east of California State Route 99 (“SR99”). The Project site is bordered by Skyway to the southeast, a vacant parcel to the southwest, residential development to the west, East 20th Street to the northwest, Doe Mill Road to the northeast, and the Steve Harrison Memorial Bike Path to the east.

Staff met with the developer and subsequently with the proposed land manager to discuss the proposed long-term management plan wherein CARD would serve as the owner and the California Waterfowl Association (CWA) would serve as the land manager responsible for all monitoring, management, and reporting as per state and federal requirements related to the protection of habitat, flora, and fauna.

Facility Committee Recommendation:

Proceed with due diligence in establishing a sustainable adoption of the preserve thereby adding the property to the CARD inventory furthering the protection of open space in the District and providing an opportunity for future nature-based programming in this landscape unique to the Chico area.



Other Features

- Existing Levee (NLD)
- Existing Gravel Road
- Canyon View High School
- Project Boundary ±314 Acres
- Stonegate East Footprint - 132.73 Acres
- Stonegate West Footprint - 46.83 Acres
- Impacts to Butte County Meadowfoam
 - Stonegate East - 0.10
 - Stonegate West - 1.03 Acres
 - Avoided Butte County Meadowfoam - 0.01 Acre
 - Preserved Butte County Meadowfoam - 4.46 Acres
- Sacramento and San Joaquin Drainage District Easement ±19 Acres
- Proposed Development ±170 Acres
- Proposed Preserve ±132
- West Addendum Area (Avoided) ±1 Acre
- Boundary Line Adjustment ±1
- Right of Way ±6 Acres
- Proposed Stormwater Facilities ±5 Acres
- Central Valley Flood Protection Board Fee Title Inholding < 1 Acre

STONEGATE IMPACTS TO AQUATIC RESOURCES

AQUATIC RESOURCES	*STONEGATE EAST IMPACTS	STONEGATE WEST IMPACTS	*PRESERVED	*AVOIDED - Not Preserved (Sacramento and San Joaquin Drainage District Easement)	*AVOIDED Not Preserved (Central Valley Flood Protection Board Fee Title Inholding)	*AVOIDED - Not Preserved (Skyway ROW)	*AVOIDED - Not Preserved (West Addendum Area)	*TOTAL
Classification								
Depressional Wetlands								
Seasonal Wetland	2.364	0.676	0.955	0.016	-	-	0.011	4.02
Perennial Marsh	-	-	1.115	0.110	0.011	-	-	1.24
Vernal Pool	2.281	0.566	0.836	0.001	-	-	0.149	3.83
Riverine Wetlands								
Seasonal Wetland	2.113	0.771	0.877	0.746	-	0.242	-	4.75
Other Aquatic Resources								
Ephemeral Drainage	-	-	0.290	0.014	-	-	-	0.30
Intermittent Drainage	-	-	0.465	0.017	-	-	-	0.48
Perennial Drainage	-	-	0.494	4.617	-	0.008	-	5.12
Ditch/Canal	0.107	0.192	0.088	-	0.003	-	-	0.39
Excavated Pit	0.016	0.051	-	-	-	-	-	0.07
TOTAL ACRES:	6.88	2.26	5.12	5.52	0.01	0.25	0.16	20.20

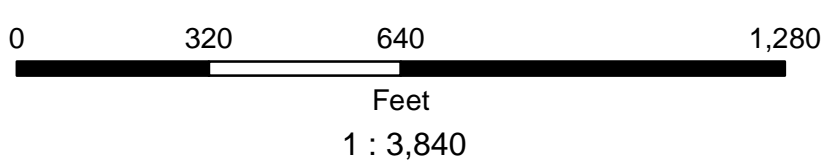
*Acreages are calculated to six significant figures and subsequently rounded. ** Offsite Impacts were digitized, acreages are approximate. *** Canyon View HS Impacts included in Stonegate East

Aerial Imagery Date: 12/11/2018
Aerial Imagery Source: Google Earth

STONEGATE PROJECT PROPOSED ACTION



© 2020



Drawn By: JCD
Date: 6/16/2020

FIGURE 2



Chico Area Recreation and Park District "Helping People Play"

Staff Report 22-19
Agenda 7.3

STAFF REPORT

DATE: April 28, 2022
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Bocce Ball Court Project

Background:

On March 18, 2021, the Board approved the installation of 4 bocce ball courts at Community Park Board with an approved budget of \$492,750 (Construction: \$450,000 + Design: \$42,750). The preliminary design plan was approved at the August 26, 2021, board meeting, with final drawings and construction plans expected in November 2021.

Tom Tarman presented to the Board on March 24, 2022, and indicated the design was almost complete. Construction was expected to begin in April and be done by August 15, 2022. However, delays with the design have put the project behind schedule.

On April 19th, Tarman and associates presented the first view of a completed design plan and estimated project cost. ***Estimated construction cost is: \$1,366,000.***

Staff have investigated cost-containment measures in an effort significantly reduce the total cost and bring it closer to the Board approved budget. Cost containment measures include a redesign of building scale, structure, and materials; reduced application of concrete; and location of structure to leverage existing fencing/boundaries.

Staff Recommendation:

Staff request authorization to investigate alternate design solutions in line with the approved budget.



Chico Area Recreation and Park District “Helping People Play”

**Staff Report 22-20
Agenda 7.4**

STAFF REPORT

DATE: April 28, 2022
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Pickleball /Tennis Court Conversion

Background:

Staff was asked to investigate potential partnerships for hosting CARD tennis programming to offset the impacts of converting two tennis courts to Pickleball. Results of the partnership investigation are noted below:

- CUSD: PV courts need resurfacing, and both schools are using CHS.
- Chico State: May availability in the summer, cost per day is currently \$150 per court.
- Chico Racquet Club: Only have the capacity for Pickleball. Membership is required for all participants, and the fee ranges from \$57 to \$100 per month. A partnership is unlikely.

Additional Courts in the Community

Three public courts are scheduled to be installed by July 2022 at Meriam Parkl.

Tennis programming financial impact:

Revenue: 25,000
Expense: 10,000
Net Gain: 15,000

Pickleball Tournament financial Impact:

Previous pickleball tournaments have resulted in approx.	\$4000
Upcoming tournament indicating 200+participants and approximately	\$7,500
Plus additional tournaments	<u>\$15,000</u>
Net Gain:	\$26,500+

Conversion costs:

The approximate cost is \$85,000 for two tennis courts to transition to 8 pickleball courts. Price includes resurfacing, nets, paint, standards, and 15% contingency.

Options discussed in Facility Committee:

1. Convert 2 tennis courts to 8 pickleball for a total of 16 pickleball and 4 tennis courts.
2. Create two dual-use courts. One court can be for the public, and the other can be reserved for CARD programs then open to the public when not in use by CARD. This option allows both tennis and pickleball to run tournaments.

Facility Committee recommendation:

Convert 2 tennis courts to 8 pickleball for a total of 16 pickleball and 4 tennis courts.

Example of dual-use court conversion:





Chico Area Recreation and Park District “Helping People Play”

Staff Report 22-17
Agenda Item 8.1

STAFF REPORT

DATE: April 28, 2022

TO: Board of Directors

FROM: Heather Childs, Finance Manager

SUBJECT: Resolution 22-6 of the Board of Directors of the Chico Area Recreation and Park District Adopting the Preliminary Budget for the 2022-2023 Fiscal Year

Discussion:

Adoption of the Preliminary Budget is the first legal step required in the budget adoption process for the District. The Preliminary Budget will be available for inspection at the District Office and on our website at www.chicorec.com. Changes to the Preliminary Budget may be made prior to adoption of the Final Budget based on information not yet available from Butte County or the State of California.

At the Board Meeting, staff will provide a preliminary review of the budget and discuss proposed capital projects and other budget considerations.

Following are excerpts from California Resources Code:

5788. On or before July 1 of each year, the Board of Directors shall adopt a preliminary budget that shall conform to the accounting and budgeting procedures for special districts contained in Subchapter 3 (commencing with Section 1031.1) of, and Article 1 (commencing with Section 1121) of Subchapter 4 of Division 2 of Title 2 of the California Code of Regulations. The Board of Directors may divide the preliminary budget into categories, including, but not limited to:

- (a) Maintenance and operation.
- (b) Employee compensation.
- (c) Capital outlay.
- (d) Interest and redemption for indebtedness.
- (e) Restricted reserve for capital outlay.
- (f) Restricted reserve for contingencies.
- (g) Unallocated general reserve and fund balances.

5788.1.(a) On or before July 1 of each year, the board of directors shall publish a notice stating all of the following:

- (1) That it has adopted a preliminary budget that is available for inspection at a time and place within the district specified in the notice.
- (2) The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items.
- (b) The board of directors shall publish the notice at least two weeks before the hearing in at least one newspaper of general circulation in the district pursuant to Section 6061 of the Government Code.

5788.3. At the time and place specified for the meeting, any person may appear and be heard regarding any item in the budget or regarding the addition of other items. The hearing on the budget may be continued from time to time.

5788.5. On or before August 30 of each year, after making any changes in the preliminary budget, the board of directors shall adopt a final budget. The board of directors shall forward a copy of the final budget to the auditor of each county in which the district is located.

5788.7. At any regular meeting or properly noticed special meeting after the adoption of its final budget, the board of directors may adopt a resolution amending the budget and ordering the transfer of funds between categories, other than transfers from the restricted reserve for capital outlay and the restricted reserve for contingencies.

5788.9. (a) In its annual budget, the board of directors may establish a restricted reserve for capital outlay and a restricted reserve for contingencies. When the board of directors establishes a restricted reserve, it shall declare the exclusive purposes for which the funds in the reserve may be spent. The funds in the restricted reserve shall be spent only for the exclusive purposes for which the board of directors established the restricted reserve. The reserves shall be maintained according to generally accepted accounting principles.

(b) Any time after the establishment of a restricted reserve, the board of directors may transfer any funds to that restricted reserve.

(c) If the board of directors finds that the funds in a restricted reserve are no longer required for the purpose for which the restricted reserve was established, the board of directors may, by a four-fifths vote of the total membership of the board of directors, discontinue the restricted reserve or transfer any funds that are no longer required from the restricted reserve to the district's general fund.

5788.11. On or before July 1 of each year, the board of directors shall adopt a resolution establishing its appropriations limit and make other necessary determinations for the following fiscal year pursuant to Article XIII B of the California Constitution and Division 9 (commencing with Section 7900) of Title 1 of the Government Code.

5788.13. The auditor of each county in which a district is located shall allocate to the district its share of property tax revenue pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code.

The General Manager shall adjust the Preliminary Budget as necessary to accommodate changes that result from decisions made by the California State Legislation and approved by

the Governor and/or others that dictate adjustments that may be made to the Final Budget during the 2022-2023 Fiscal Year.

Recommendation:

It is recommended that the Board of Directors adopt Resolution 22-6 which adopts the Preliminary Budget for the 2022-2023 fiscal year, makes it available for public inspection, and determines that the public hearing regarding the Preliminary Budget will be conducted on May 26, 2022, at the Regular Board Meeting, and the Board will consider adoption of the Final Budget for Fiscal Year 2022-2023 at the Regular Board Meeting on June 23, 2022.



CHICO AREA RECREATION AND PARK DISTRICT

545 VALLOMBROSA AVE, CHICO, CA 95926
PHONE (530) 895-4711 FAX (530) 895-4721

RESOLUTION 22-6

RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHICO AREA RECREATION AND PARK DISTRICT ADOPTING THE PRELIMINARY BUDGET FOR THE 2022-2023 FISCAL YEAR

WHEREAS, the Chico Area Recreation and Park District is a legally constituted public agency formed pursuant to the Public Resources Code, State of California; and

WHEREAS, pursuant to Section 5784.1 of the Public Resources Code of the State of California, the Board of Directors of the Chico Area Recreation and Park District is required to adopt a Preliminary Budget and to make it available for public inspection; and

WHEREAS, pursuant to Section 5784.1 of the Public Resources Code of the State of California, the Board of Directors of the Chico Area Recreation and Park District is required to conduct a Public Hearing prior to the adoption of the Final Budget;

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of Directors of the Chico Area Recreation and Park District, in accordance with certain provisions of the Public Resources Code of the State of California, adopts the 2022-2023 Preliminary Budget, and does, by this action, hereby make it available for public inspection; and

BE IT FURTHER RESOLVED, that the Board of Directors of the Chico Area Recreation and Park District, in accordance with the Public Resources Code of the State of California, has determined that a Public Hearing on the Preliminary Budget for the Fiscal Year 2022-2023 will be conducted at 6:00 pm on the 26th Day of May, 2022 and the Board of Directors will consider adoption of the Final Budget for the Fiscal Year 2022-2023 on the 23th Day of June 2022.

PASSED AND ADOPTED, at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the 28th of April 2021 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

Michael McGinnis, Chair
Board of Directors

Annabel Grimm
Secretary to the Board



**2022-2023
PRELIMINARY BUDGET
VERSION 1**

4/28/2022

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET VERSION 1
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April 28, 2022

Board of Directors
Chico Area Recreation and Park District
545 Vallombrosa Avenue
Chico, CA 95926

RE: 2022-2023 Preliminary Budget Version 1 Letter of Transmittal

Dear Directors:

Staff is pleased to present the 2022-2023 Preliminary Budget - Version 1 - for the Chico Area Recreation and Park District (CARD). The attached budget reflects the collaborative efforts of staff and the Board. This provides a framework for the operations of the District for

The Budget includes the following items of interest:

- The CalPERS Unfunded Liability payment has been budgeted at \$306,000. This follows the District's plan established at the March 21, 2019 meeting.
- The District is Debt Free, therefore the Notes Payable - Lease Payments Summary has been removed from the budget.

Thank you to staff and the Board for their assistance in this important process.
Respectfully submitted,

Annabel Grimm
General Manager

**CHICO AREA RECREATION AND PARK DISTRICT
 BUDGET CALENDAR
 BUDGET VERSION 1**



<u>DATE</u>	<u>BOARD MEETING</u>	<u>AGENDA</u>
January 27, 2022	Regular	Adopt Budget Calendar
February 11, 2022	N/A	Budget Templates Sent to Staff
March 25, 2022	N/A	Staff Budgets submitted to Business Office
April 28, 2022	Regular	Budget Presentation and Adopt Preliminary Budget
May 12, 2022	N/A	Notice of Public Hearing Published in Newspaper
May 26, 2022	Regular	Public Hearing on the Preliminary Budget
June 23, 2022	Regular	Adopt Final Budget
August 15, 2022	N/A	Submit Final Budget to Auditor-Controller

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
REVENUE							
FEE BASED PROGRAM INCOME	3,505,637						3,505,637
OTHER INCOME & FACILITY RENTALS	826,870						826,870
RDA PASSTHROUGH	1,600,000						1,600,000
INVESTMENT INCOME	45,000	15,000	1,000	-	-	800	61,800
TAX INCOME / COUNTY	4,426,000						4,426,000
PARK IMPACT FEES		2,000,000	60,000				2,060,000
ASSESSMENTS				23,896	42,490	99,352	165,738
OPERATING TRANSFER IN FROM GENERAL FUND		-	-	128,446	89,582	49,906	267,934
TOTAL REVENUE	10,403,507	2,015,000	61,000	152,342	132,072	150,058	12,913,979
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	7,185,957			125,915	99,141	123,385	7,534,398
SERVICES AND SUPPLIES	2,862,981			26,427	32,931	21,373	2,943,712
CONTRIB. TO OTHER AGENCIES	15,000						15,000
CONTINGENCIES	25,000						25,000
OPERATING TRANSFER OUT	267,934						267,934
NOTES PAYABLE / LEASE PYMTS	-						-
TOTAL OPERATING EXPENDITURES	10,356,872	-	-	152,342	132,072	144,758	10,786,044
NET INCOME (LOSS) FROM OPERATIONS	46,635	2,015,000	61,000	-	-	5,300	2,127,935
CAPITAL PROJECTS							
CAPITAL PROJECTS	1,837,440	-					1,837,440
CAPITAL PROJECTS' REIMBURSEMENTS	-						-
NET CAPITAL PROJECTS COSTS	1,837,440						1,837,440
CAPITAL PROJECTS FUNDING							
ALLOCATION FROM GENERAL FUND OPERATIONS	(46,635)						(46,635)
ALLOCATION FROM BARONI PARK OPERATIONS							-
ALLOCATION FROM GENERAL FUND SPENDABLE ASSIGNED	-						-
ALLOCATION FROM GENERAL FUND SPENDABLE UNASSIGNED	(1,790,805)						(1,790,805)
ALLOCATION FROM BARONI PARK SPENDABLE RESTRICTED							-
	-			-	-	-	-
NET ACTIVITY	(1,790,805)	2,015,000	61,000	-	-	5,300	290,495

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



	2022-2023 BUDGET	INCREASE (DECREASE)	2021-2022 BUDGET	2021-2022 ACTUAL YTD	2021-2022 % BUDGET	2020-2021 BUDGET	2020-2021 ACTUAL	2020-2021 % BUDGET
REVENUE								
FEE BASED PROGRAM INCOME	3,505,637	660,856	2,844,781	2,262,114	79.5%	4,010,988	2,211,328	55.1%
OTHER INCOME & FACILITY RENTALS	826,870	298,520	528,350	332,524	62.9%	318,640	1,710,204	536.7%
RDA PASSTHROUGH	1,600,000	60,000	1,540,000	793,915	51.6%	1,350,000	1,542,243	114.2%
INVESTMENT INCOME	45,000	5,000	40,000	28,338	70.8%	40,000	62,356	155.9%
TAX INCOME / COUNTY	4,426,000	248,000	4,178,000	2,666,219	63.8%	3,396,500	4,234,632	124.7%
TOTAL REVENUE	10,403,507	1,272,376	9,131,131	6,083,110	66.6%	9,116,128	9,760,763	107.1%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	7,185,957	604,861	6,581,096	4,683,405	71.2%	6,751,037	4,681,097	69.3%
SERVICES AND SUPPLIES	2,862,981	487,038	2,375,943	1,610,842	67.8%	2,245,902	2,003,465	89.2%
CONTRIB. TO OTHER AGENCIES	15,000	-	15,000	-	0.0%	15,000	9,298	62.0%
CONTINGENCIES	25,000	-	25,000	-	0.0%	25,000	-	0.0%
OPERATING TRANSFER OUT	267,934	154,405	113,529	-	0.0%	84,447	-	0.0%
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	0.0%	1,000	-	0.0%
TOTAL OPERATING EXPENDITURES	10,356,872	1,246,304	9,110,568	6,294,246	69.1%	9,122,386	6,693,860	73.4%
NET INCOME (LOSS) FROM OPERATIONS	46,635	26,072	564	(211,136)	-37435.5%	(6,258)	3,066,903	-49007.7%
CAPITAL PROJECTS								
CAPITAL PROJECTS	1,837,440	282,640	1,554,800	751,949	48.4%	1,981,500	1,744,195	88.0%
CAPITAL PROJECTS' REIMBURSEMENT	-	(850,000)	850,000	8,585	1.0%	1,500,000	1,301,923	86.8%
NET CAPITAL PROJECTS COSTS	1,837,440	(567,360)	704,800	743,365	105.5%	481,500	442,272	91.9%
CAPITAL PROJECTS FUNDING								
ALLOCATION FROM GENERAL FUND OPERATIONS	(46,635)	47,199	564	(743,365)	-131802.2%	6,258	(442,272)	-7067.3%
ALLOCATION FROM GENERAL FUND SPENCABLE ASSIGNED	-	-	-	-	-	-	-	-
ALLOCATION FROM GENERAL FUND SPENDABLE UNASSIGNED	(1,790,805)	1,086,569	(704,236)	-	0.0%	(487,758)	-	0.0%
FUNDS FROM ACCUMULATED CAPITAL RESERVES	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND ACTIVITY	(1,790,805)	(1,086,569)	(704,236)	(954,501)		(487,758)	2,624,631	

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



	2022-2023 BUDGET	INCREASE (DECREASE)	2021-2022 BUDGET	2021-2022 ACTUAL YTD	2021-2022 % BUDGET	2020-2021 BUDGET	2020-2021 ACTUAL	2020-2021 % BUDGET
FEE BASED PROGRAM INCOME								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	2,052,225	458,292	1,593,933	1,305,684	81.9%	2,800,642	1,284,629	45.9%
CAMPS	301,300	34,610	266,690	241,726	90.6%	309,205	324,262	104.9%
SUBTOTAL	2,353,525	492,902	1,860,623	1,547,411	83.2%	3,109,847	1,608,891	51.7%
AQUATICS								
	160,570	(23,539)	184,109	53,861	29.3%	150,487	169,657	112.7%
CLASSES								
GENERAL CLASSES	117,260	63,260	54,000	69,905	129.5%	-	36,641	0.0%
COMMUNITY BAND	2,000	1,000	1,000	2,063	206.3%	1,125	12	1.1%
TRIPS & TOURS	30,000	-	30,000	25,398	84.7%	24,000	28,288	117.9%
YOUTH KARATE	30,000	-	30,000	25,220	84.1%	37,500	6,850	18.3%
TINY TOTS	65,000	35,997	29,003	28,102	96.9%	-	-	0.0%
SUBTOTAL	244,260	100,257	144,003	150,689	104.6%	62,625	71,791	114.6%
ADULT SPORTS								
PROGRAM FEE INCOME	232,942	(1,053)	233,995	147,946	63.2%	215,719	34,895	16.2%
SUBTOTAL	232,942	(1,053)	233,995	147,946	63.2%	215,719	34,895	16.2%
NATURE CENTER								
PROGRAM FEE INCOME	256,840	68,280	188,560	132,060	70.0%	163,960	182,624	111.4%
SUBTOTAL	256,840	68,280	188,560	132,060	70.0%	163,960	182,624	111.4%
OTHER PROGRAMS								
SCHOLARSHIPS	(25,000)	-	(25,000)	(5,264)	21.1%	(15,000)	(5,343)	35.6%
CO-SPONSORED & MISCELLANEOUS	-	-	-	2,883	0.0%	7,500	10	0.1%
SPECIAL EVENTS	30,000	23,100	6,900	(250)	-3.6%	7,350	-	0.0%
SENIOR ADULT PROGRAMS	2,500	(3,500)	6,000	26,989	449.8%	14,500	573	4.0%
YOUTH SPORTS	250,000	4,409	245,591	205,791	83.8%	234,000	148,230	63.3%
SUBTOTAL	257,500	24,009	233,491	230,149	98.6%	248,350	143,470	57.8%
TOTAL FEE BASED PROGRAMS	3,505,637	660,856	2,844,781	2,262,114	79.5%	3,950,988	2,211,328	56.0%
OTHER INCOME								
FACILITY RENTAL INCOME	444,865	98,415	346,450	289,606	83.6%	222,250	122,114	54.9%
REBATES & REIMBURSED COSTS	30,000	-	30,000	23,269	77.6%	30,000	209,577	698.6%
REIMBURSEMENTS - CITY PARKS	327,005	185,105	141,900	1,733	1.2%	1,551,390	1,352,714	87.2%
RECREATION ADMIN	15,000	15,000	-	-	0.0%	-	-	0.0%
MISCELLANEOUS	-	-	-	3,329	0.0%	4,000	12,000	300.0%
ENDOWMENTS	10,000	-	10,000	10,944	109.4%	10,000	2,595	25.9%
DONATIONS	-	-	-	3,643	0.0%	1,000	11,204	1120.4%
TOTAL OTHER INCOME	826,870	298,520	528,350	332,524	62.9%	1,818,640	1,710,204	94.0%
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,600,000	60,000	1,540,000	793,915	51.6%	1,350,000	1,542,243	114.2%
INVESTMENT INCOME	45,000	5,000	40,000	28,338	70.8%	40,000	62,356	155.9%
TAX INCOME / COUNTY	4,426,000	248,000	4,178,000	2,666,219	63.8%	3,396,500	4,234,632	124.7%
TOTAL REVENUE FROM OTHER AGENCIES	6,071,000	313,000	5,758,000	3,488,471	60.6%	4,786,500	5,839,231	122.0%
TOTAL REVENUE	10,403,507	1,272,376	9,131,131	6,083,110	66.6%	10,556,128	9,760,763	92.5%

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



	2022-2023 BUDGET	INCREASE (DECREASE)	2021-2022 BUDGET	2021-2022 ACTUAL YTD	2021-2022 % BUDGET	2020-2021 BUDGET	2020-2021 ACTUAL	2020-2021 % BUDGET
SALARIES								
FULL-TIME SALARIES	3,092,000	452,000	2,640,000	2,050,377	77.7%	2,289,000	2,192,103	95.8%
PART-TIME SALARIES	2,577,998	175,703	2,402,295	1,519,607	63.3%	2,786,831	1,412,758	50.7%
ACCUMULATED LEAVE	41,000	-	41,000	-	0.0%	41,000	35,061	85.5%
INSTRUCTORS	30,000	(40,580)	70,580	47,254	67.0%	78,005	24,120	30.9%
SUBTOTAL	5,740,998	587,123	5,153,875	3,617,238	70.2%	5,194,836	3,664,042	70.5%
BENEFITS								
FICA	436,000	44,000	392,000	273,553	69.8%	394,000	271,711	69.0%
RETIREMENT	629,000	88,000	541,000	544,525	100.7%	536,000	467,423	87.2%
RETIREMENT - GASB 68	-	-	-	-	0.0%	-	-	0.0%
HEALTH INSURANCE	578,400	139,900	438,500	272,624	62.2%	377,500	270,622	71.7%
COBRA	-	-	-	-	0.0%	-	-	0.0%
UNEMPLOYMENT INSURANCE	30,000	(68,000)	98,000	12,600	12.9%	300,000	114,916	38.3%
WORKERS COMP INSURANCE	120,000	(32,000)	152,000	146,862	96.6%	117,000	101,601	86.8%
ALLOCATION TO OTHER FUNDS	(348,441)	(154,162)	(194,279)	(183,999)	94.7%	(168,299)	(209,218)	124.3%
SUBTOTAL	1,444,959	17,738	1,427,221	1,066,166	74.7%	1,556,201	1,017,054	65.4%
TOTAL SALARIES & BENEFITS	7,185,957	604,861	6,581,096	4,683,405	71.2%	6,751,037	4,681,097	69.3%

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



	2022-2023 BUDGET	INCREASE (DECREASE)	2021-2022 BUDGET	2021-2022 ACTUAL YTD	2021-2022 % BUDGET	2020-2021 BUDGET	2020-2021 ACTUAL	2020-2021 % BUDGET
SERVICES AND SUPPLIES								
ADVERTISING	44,000	14,000	30,000	9,857	32.9%	10,000	-	0.0%
AGRICULTURE	68,065	1,850	66,215	24,408	36.9%	41,143	29,297	71.2%
CLOTHING	8,000	1,000	7,000	5,854	83.6%	7,000	7,686	109.8%
COMMUNICATIONS	52,358	-	52,358	37,869	72.3%	52,175	48,585	93.1%
HOUSEHOLD SUPPLIES	48,600	2,000	46,600	30,520	65.5%	46,600	35,689	76.6%
INSURANCE	270,000	29,500	240,500	240,887	100.2%	140,000	138,258	98.8%
TECHNOLOGY EQUIPMENT	30,000	10,000	20,000	22,036	110.2%	15,000	18,122	120.8%
EQUIPMENT REPAIRS	23,250	920	22,330	23,518	105.3%	20,300	15,730	77.5%
FIELD EQUIPMENT	3,200	(5,421)	8,621	9,877	114.6%	250	856	342.2%
VEHICLE MAINTENANCE	18,000	5,500	12,500	19,749	158.0%	12,500	18,419	147.4%
POOL SUPPLIES	18,750	-	18,750	8,392	44.8%	15,000	15,891	105.9%
POOL EQUIPMENT	6,000	-	6,000	347	5.8%	4,000	1,347	33.7%
STRUCTURE & GROUNDS	260,000	81,900	178,100	100,784	56.6%	83,050	64,488	77.6%
WORK SERVICE SUPPLIES	2,050	-	2,050	64	3.1%	-	-	0.0%
SHOP SUPPLIES	9,950	3,600	6,350	11,781	185.5%	6,350	6,947	109.4%
VANDALISM	5,460	15	5,445	1,805	33.2%	4,950	3,577	72.3%
MEDICAL FIRST AID	3,050	(600)	3,650	459	12.6%	3,650	972	26.6%
MEMBERSHIP/PERIODICALS	24,500	-	24,500	17,043	69.6%	24,000	18,751	78.1%
OFFICE SUPPLIES	15,000	-	15,000	7,864	52.4%	18,000	5,476	30.4%
CONTRACT SERVICES	1,110,116	283,116	827,000	560,527	67.8%	935,120	1,001,646	107.1%
SERVICES	7,000	7,000	-	-	0.0%	-	-	0.0%
PUBS/LEGAL NOTICES	1,000	(21,000)	22,000	7,430	33.8%	22,000	2,592	11.8%
RENT/LEASE EQUIPMENT	5,400	-	5,400	5,197	96.2%	5,400	4,557	84.4%
RENT/LEASE STRUCTURES	2,000	-	2,000	1,500	75.0%	2,000	2,000	100.0%
SMALL TOOLS	3,900	(5)	3,905	3,441	88.1%	3,550	2,585	72.8%
EDUCATION & TRAINING	8,000	(1,000)	9,000	5,952	66.1%	9,000	3,035	33.7%
MISCELLANEOUS EXPENSE	10,000	(4,000)	14,000	10,300	73.6%	9,000	16,565	184.1%
PROGRAM SUPPLIES	182,125	720	181,405	80,682	44.5%	249,396	91,223	36.6%
DISTRICT OFFICE MEETING EXP	5,000	-	5,000	2,124	42.5%	5,000	99	2.0%
FUEL	50,000	(10,000)	60,000	27,602	46.0%	40,000	30,089	75.2%
PROGRAM TRANSPORTATION	3,700	230	3,470	-	0.0%	3,300	-	0.0%
DIST OFFICE BOARD MTG EXP	10,000	-	10,000	7,350	73.5%	10,000	8,350	83.5%
USE TAX	1,500	-	1,500	24	1.6%	1,500	-	0.0%
CONFERENCES	10,000	(5,000)	15,000	8,299	55.3%	15,000	3,805	25.4%
SUBTOTAL	2,319,974	394,325	1,925,649	1,293,542	67.2%	1,814,234	1,596,638	88.0%
UTILITIES								
WATER	146,594	48,639	97,955	78,322	80.0%	95,400	81,271	85.2%
ELECTRICITY	309,072	28,876	280,196	197,116	70.3%	258,518	262,189	101.4%
GAS	79,992	14,249	65,743	36,195	55.1%	57,850	54,504	94.2%
SEWER	7,349	949	6,400	5,666	88.5%	6,400	8,863	138.5%
SUBTOTAL	543,007	92,713	450,294	317,299	70.5%	418,168	406,827	97.3%
TOTAL SERVICE & SUPPLY	2,862,981	487,038	2,375,943	1,610,842	67.8%	2,232,402	2,003,465	89.7%

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



FY 2022/2023 CAPITAL PROJECTS

HOOKER OAK RECREATION AREA

Tot Lot Playground Replacement	192,000
Softball Field Sports Lighting Replacement	890,000
Basketball Court Resurface	35,400
	<u>1,117,400</u>

COMMUNITY PARK

Pickleball Court Conversion	84,000
Fieldhouse HVAC Replacement	66,000
Fieldhouse Scoreboard Replacement	13,200
	<u>163,200</u>

PV POOL

Pool Room Roof Replacement	<u>48,000</u>
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ROTARY PARK

Basketball Court Resurface	35,400
Fence Replacement	12,000
	<u>47,400</u>

PETERSON PARK

Playground Replacement	<u>198,240</u>
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FIXED ASSETS

Project Crew F-250 Utility Truck	61,200
Tractor	102,000
2023 Deck Mower	100,000
	<u>263,200</u>

TOTAL	1,837,440
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PROJECTS FUNDING SUMMARY:	
Funded By Reimbursement from Community Park Funds	-
Funded By District Impact Fee Funds	-
Funded By General Fund Current Operations	46,635
Funded By Prop 68 Grant	-
Funded by The City of Chico	-
Funded by General Fund - Fund Balance Spendable: Unassigned	<u>1,790,805</u>
	1,837,440

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

FY 2021/2022 APPROVED PROJECTS CARRIED FORWARD

COMMUNITY PARK	
Bocce Ball Court	900,000
DOROTHY JOHNSON CENTER	
New HVAC Equipment	550,000
FIXED ASSETS	
2022 Deck Mower	85,000
TOTAL	1,535,000

FY 2022/2023 EXTERNALLY FUNDED PROJECTS

DOROTHY JOHNSON CENTER	
Chapman Park Renovation	2,900,000
TOTAL	2,900,000

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



CATEGORY	DESCRIPTION	PROJECTED BEGINNING BALANCE	PROJECTED ACTIVITY	PROJECTED ENDING BALANCE
SPENDABLE: COMMITTED	IMPREST CASH (Petty cash)	1,500	-	1,500
	GENERAL RESERVE (Working capital)	2,000,000	-	2,000,000
TOTAL SPENDABLE: COMMITTED FUND BALANCE		2,001,500	-	2,001,500
SPENDABLE: ASSIGNED	ACCUMULATED CAPITAL RESERVE (Future capital projects)	-	-	-
	LONG TERM DEBT PRINCIPAL REPAYMENT	-	-	-
	ELECTION COSTS (50% of bi-annual election costs)	-	-	-
	PENSION LIABILITY RESERVE	-	-	-
	DEFERRED MAINTENANCE COSTS (10% of projected noncash depreciation)	-	-	-
TOTAL SPENDABLE: ASSIGNED FUND BALANCE		-	-	-
SPENDABLE: UNASSIGNED	NET REMAINING UNDESIGNATED FUND BALANCE	3,587,723	(1,790,805)	1,796,918
TOTAL SPENDABLE FUND BALANCE		5,589,223	(1,790,805)	3,798,418
NON-SPENDABLE	INVESTMENT IN CAPITAL ASSETS (NET OF RELATED DEBT)	27,536,174	1,837,440	29,373,614
TOTAL FUND BALANCE		33,125,397	46,635	33,172,032

Notes: 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)

* Unassigned Fund Balance is affected by changes made to our reserves, as well as current year net income. This is our best current estimate of our Unassigned Fund Balance. It will continue to change as we monitor our revenues and expenses as we close out the FY. We will continue to see adjustments in this area until the year has been finalized.

**CHICO AREA RECREATION AND PARK DISTRICT
ADMINISTRATIVE CONTRACT SERVICES
BUDGET VERSION 1**



	2022-2023 BUDGET	2021-2022 BUDGET	CHANGE
ADMINISTRATIVE SERVICES			
ACTUARIAL EVALUATION SOFTWARE	7,105	12,000	(4,895)
CAPITAL ASSETS SOFTWARE	-	16,700	(16,700)
CONTENT MANAGEMENT	65,000	-	65,000
REGISTRATION SUPPORT FEES	150,000	152,400	(2,400)
	<u>222,105</u>	<u>181,100</u>	<u>41,005</u>
OFFICE EQUIPMENT SERVICE CONTRACTS			
COMPUTER MAINTENANCE	-	7,000	(7,000)
IT SUPPORT	90,000	-	90,000
COMPUTER SOFTWARE (KRONOS, OFFICE 365)	105,000	92,400	12,600
COPY MACHINE	18,000	18,000	-
TELEPHONE SYSTEM	200	200	-
POSTAGE MACHINE	6,000	4,600	1,400
	<u>219,200</u>	<u>122,200</u>	<u>97,000</u>
AUDIT & RELATED SERVICES			
AUDIT	17,000	16,000	1,000
GASB 68 REPORTS	700	700	-
AUDIT & RELATED SERVICES	<u>17,700</u>	<u>16,700</u>	<u>1,000</u>
LEGAL SERVICES			
	<u>25,000</u>	<u>30,000</u>	<u>(5,000)</u>
PROFESSIONAL SERVICES			
DISTRICT SERVICES	<u>-</u>	<u>7,000</u>	<u>(7,000)</u>
EMPLOYEE BACKGROUND CHECK			
	<u>18,000</u>	<u>18,000</u>	<u>-</u>
CONSULTANT SERVICES			
LOCAL GOVERNMENT CONSULTING	-	75,000	(75,000)
MARKETING & BRANDING *	10,000	-	10,000
FRAUD HOTLINE	1,075	1,075	-
TECHNOLOGY ASSESSMENT *	50,000	-	50,000
ELECTION	125,000	-	125,000
	<u>186,075</u>	<u>76,075</u>	<u>110,000</u>
TOTAL ADMINISTRATIVE CONTRACT SERVICES	<u>688,080</u>	<u>451,075</u>	<u>237,005</u>

* These are one-time costs in this FY only

**CHICO AREA RECREATION AND PARK DISTRICT
PARKS ADMINISTRATIVE CONTRACT SERVICES
BUDGET VERSION 1**



	2022-2023	2021-2022	
	BUDGET	BUDGET	CHANGE
PARKS ADMIN - DISTRICT GENERAL			
HOUSEHOLD	25,000	23,000	2,000
REPAIRS AND MAINTENANCE	26,000	27,500	(1,500)
SAFETY	2,500	2,500	-
SECURITY	150,000	155,000	(5,000)
UTILITIES	47,000	33,000	14,000
TREE HAZARD ASSESSMENT & PRUNING *	20,000	18,000	2,000
	<u>270,500</u>	<u>259,000</u>	<u>11,500</u>
 <u>SITE SPECIFIC</u>			
COMMUNITY CENTER			
LANDSCAPING	22,000	21,600	400
REPAIRS AND MAINTENANCE	2,000	2,000	-
UTILITIES	600	600	-
	<u>24,600</u>	<u>24,200</u>	<u>400</u>
HOOKER OAK			
LANDSCAPING	1,900	1,800	100
UTILITIES	600	600	-
	<u>2,500</u>	<u>2,400</u>	<u>100</u>
COMMUNITY PARK			
UTILITIES	<u>4,800</u>	<u>4,800</u>	<u>-</u>
LAKESIDE PAVILION			
REPAIRS AND MAINTENANCE	<u>4,000</u>	<u>4,000</u>	<u>-</u>
DFJ CENTER			
REPAIRS AND MAINTENANCE	<u>400</u>	<u>400</u>	<u>-</u>
 TOTAL PARKS CONTRACT SERVICES			
	<u>306,800</u>	<u>294,800</u>	<u>12,000</u>

* These are one-time costs in this FY only

CHICO AREA RECREATION AND PARK DISTRICT
 EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PARK FUND - FUND 2470
 BUDGET VERSION 1



	2022-2023 BUDGET	INCREASE (DECREASE)	2021-2022 BUDGET	2021-2022 ACTUAL YTD	2021-2022 % BUDGET	2020-2021 BUDGET	2020-2021 ACTUAL	2020-2021 % BUDGET
INCOME								
COMMUNITY PARK IMPACT FEES	2,000,000	2,000,000	-	3,305,106.80	0.0%	-	2,230,751.97	0.0%
INTEREST INCOME	15,000	15,000	-	17,211.65	0.0%	-	-	0.0%
TOTAL INCOME	2,015,000	2,015,000	-	3,322,318.45	0.0%	-	2,230,751.97	0.0%
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	0.0%	-	-	0.0%
UTILIZATION OF FUND BALANCE	-	-	-	-		-	-	
TOTAL INCOME OVER (UNDER) EXPENDITURES	2,015,000	2,015,000	-	3,322,318.45		-	2,230,751.97	

CHICO AREA RECREATION AND PARK DISTRICT
 EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PARK FUND - FUND 2480
 BUDGET VERSION 1



	2022-2023 BUDGET	INCREASE (DECREASE)	2021-2022 BUDGET	2021-2022 ACTUAL YTD	2021-2022 % BUDGET	2020-2021 BUDGET	2020-2021 ACTUAL	2020-2021 % BUDGET
INCOME								
PARK IMPACT FEES	60,000	-	60,000	54,625.00	91.0%	70,000	68,875.00	98.4%
INTEREST INCOME	1,000	300	700	1,529.63	218.5%	700	3,047.47	435.4%
TOTAL INCOME	61,000	300	60,700	56,154.63	92.5%	70,700	71,922.47	101.7%
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	0.0%	-	-	0.0%
UTILIZATION OF FUND BALANCE	-	-	-	-		-	-	
TOTAL INCOME OVER (UNDER) EXPENDITURES	61,000	300	60,700	56,154.63		70,700	71,922.47	

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - OAK WAY - FUND 2495
BUDGET VERSION 1**



	2022-2023 BUDGET	INCREASE (DECREASE)	2021-2022 BUDGET	2021-2022 ACTUAL YTD	2021-2022 % BUDGET	2020-2021 BUDGET	2020-2021 ACTUAL	2020-2021 % BUDGET
INCOME								
ASSESSMENTS	23,896	76	23,820	12,879.00	54.1%	23,752	22,962.40	96.7%
INTEREST	-	-	-	99.66	0.0%	-	79.48	0.0%
TRANSFER FROM GENERAL FUND	128,446	53,617	74,829	-	0.0%	60,184	65,321.41	108.5%
TOTAL INCOME	152,342	53,693	98,649	12,978.66	13.2%	83,936	88,363.29	105.3%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	125,915	54,274	71,641	53,710.20	75.0%	63,689	63,688.32	100.0%
SERVICES AND SUPPLIES								
AGRICULTURE	2,700	-	2,700	1,421.15	52.6%	1,800	1,960.30	108.9%
HOUSEHOLD SUPPLIES	2,500	-	2,500	1,772.97	70.9%	2,500	3,022.16	120.9%
STRUCTURES & GROUNDS	8,000	-	8,000	2,755.84	34.4%	4,000	6,441.05	161.0%
VANDALISM	110	-	110	96.50	87.7%	100	68.28	68.3%
EQUIPMENT RENTS	-	(2,000)	2,000	-	0.0%	500	51.86	10.4%
CONTRACT SERVICES	6,850	-	6,850	5,444.61	79.5%	6,847	7,610.06	111.1%
WATER	1,812	237	1,575	1,156.79	73.4%	1,500	1,358.57	90.6%
ELECTRIC	4,455	1,155	3,300	5,021.44	152.2%	3,000	4,239.28	141.3%
SUBTOTAL	26,427	(608)	27,035	17,669.30	65.4%	20,247	24,751.56	122.2%
TOTAL OPERATING EXPENDITURES	152,342	53,666	98,649	71,379.50	72.4%	83,936	88,439.88	105.4%
TOTAL INCOME OVER (UNDER) EXPENDITURES	-	(53,666)	-	(58,400.84)		-	(76.59)	

Notes:

Property tax assessments on the residents in the Oak Way Assessment District are used to pay the maintenance costs of Oak Way Park which is maintained by CARD.

Property tax assessments on the residents in the Oak Way Assessment District cannot be raised due to how the assessment district was originally established. As such, some operating expenditures must be supplemented by the General Fund in order for the Oak Way Park Fund to properly operate. The General Fund is currently supplementing the costs of salaries and benefits of this fund.

Fund Balance for this fund is assigned as Spendable - Restricted for maintenance of the park.

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PETERSON PARK - FUND 2497
BUDGET VERSION 1**



	2022-2023 BUDGET	INCREASE (DECREASE)	2021-2022 BUDGET	2021-2022 ACTUAL YTD	2021-2022 % BUDGET	2020-2021 BUDGET	2020-2021 ACTUAL	2020-2021 % BUDGET
INCOME								
ASSESSMENTS	42,490	-	42,490	23,603.95	55.6%	42,490	42,307.90	99.6%
INTEREST	-	-	-	183.60	0.0%	-	146.30	0.0%
TRANSFER FROM GENERAL FUND	89,582	50,882	38,700	-	0.0%	24,263	26,827.97	110.6%
TOTAL INCOME	132,072	50,882	81,190	23,787.55	29.3%	66,753	69,282.17	103.8%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	99,141	48,088	51,053	38,289.15	75.0%	40,921	40,920.72	100.0%
SERVICES AND SUPPLIES								
AGRICULTURE	2,775	-	2,775	1,694.88	61.1%	1,850	2,174.66	117.5%
HOUSEHOLD SUPPLIES	-	-	-	-	0.0%	-	-	0.0%
STRUCTURES & GROUNDS	5,000	-	5,000	1,055.98	21.1%	2,500	2,938.35	117.5%
VANDALISM	-	-	-	-	0.0%	-	-	0.0%
EQUIPMENT RENTS	-	-	-	-	0.0%	-	-	0.0%
SMALL TOOLS	-	-	-	-	0.0%	-	-	0.0%
CONTRACT SERVICES	4,182	-	4,182	2,508.42	60.0%	4,182	4,117.42	98.5%
WATER	20,528	2,678	17,850	18,870.06	105.7%	17,000	19,082.34	112.2%
ELECTRIC	446	116	330	125.98	38.2%	300	165.45	55.2%
SUBTOTAL	32,931	2,794	30,137	24,255.32	80.5%	25,832	28,478.22	110.2%
TOTAL OPERATING EXPENDITURES	132,072	50,882	81,190	62,544.47	77.0%	66,753	69,398.94	104.0%
TOTAL INCOME OVER (UNDER) EXPENDITURES	-	-	-	(38,756.92)		-	(116.77)	

Notes:

Property tax assessments on the residents in the Peterson Park Assessment District are used to pay the maintenance costs of Peterson Park which is maintained by CARD.

Property tax assessments on the residents in the Peterson Park Assessment District cannot be raised due to how the assessment district was originally established. As such, some operating expenditures must be supplemented by the General Fund in order for the Peterson Park Fund to properly operate. The General Fund is currently supplementing the costs of salaries and benefits of this fund.

Fund Balance for this fund is assigned as Spendable - Restricted for maintenance of the park.

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - BARONI PARK - FUND 2498
BUDGET VERSION 1**



	2022-2023 BUDGET	INCREASE (DECREASE)	2021-2022 BUDGET	2021-2022 ACTUAL YTD	2021-2022 % BUDGET	2020-2021 BUDGET	2020-2021 ACTUAL	2020-2021 % BUDGET
INCOME								
ASSESSMENTS	99,352	4,041	95,311	50,879.79	53.4%	85,689	85,439.54	99.7%
INTEREST	800	500	300	723.40	241.1%	300	1,099.64	366.5%
TRANSFER FROM GENERAL FUND	49,906	49,906	-	-	0.0%	-	-	0.0%
TOTAL INCOME	150,058	4,541	95,611	51,603.19	54.0%	85,989	86,539.18	100.6%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	123,385	52,795	70,590	53,710.20	76.1%	63,689	63,688.32	100.0%
SERVICES AND SUPPLIES								
AGRICULTURE	1,650	-	1,650	628.66	38.1%	1,100	679.20	61.7%
HOUSEHOLD SUPPLIES	-	-	-	-	0.0%	-	-	0.0%
STRUCTURES & GROUNDS	3,000	-	3,000	64.29	2.1%	1,500	4,968.38	331.2%
VANDALISM	110	-	110	-	0.0%	100	-	0.0%
EQUIPMENT RENTS	-	-	-	-	0.0%	-	-	0.0%
CONTRACT SERVICES	4,241	-	4,241	2,508.42	59.1%	4,100	4,117.42	100.4%
WATER	12,075	1,575	10,500	8,534.83	81.3%	10,000	10,927.61	109.3%
ELECTRIC	297	77	220	-	0.0%	200	-	0.0%
SUBTOTAL	21,373	1,652	19,721	11,736.20	59.5%	17,000	20,692.61	121.7%
TOTAL OPERATING EXPENDITURES	144,758	54,447	90,311	65,446.40	72.5%	80,689	84,380.93	104.6%
TOTAL INCOME OVER (UNDER) EXPENDITURES	5,300	(49,906)	5,300	(13,843.21)	-261.2%	5,300	2,158.25	40.7%
ALLOCATION TO CAPITAL PROJECTS	-	-	-	-	0.0%	-	-	0.0%
TOTAL FUND ACTIVITY	5,300	52,795	5,300	(13,843.21)		5,300	2,158.25	

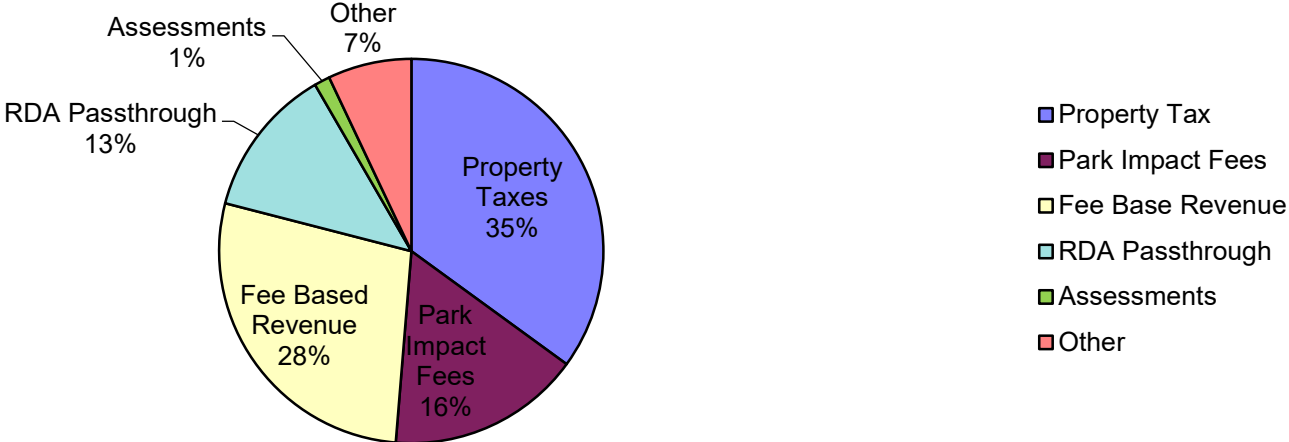
CAPITAL PROJECTS								
CAPITAL PROJECTS	-	-	-	-	0.0%	-	-	0.0%
CAPITAL PROJECTS FUNDING								
ALLOCATION FROM OPERATIONS	-	-	-	-	0.0%	-	-	0.0%
ALLOCATION FROM SPENDABLE RESTRICTED	-	-	-	-	0.0%	-	-	0.0%
	-	-	-	-		-	-	

Notes:

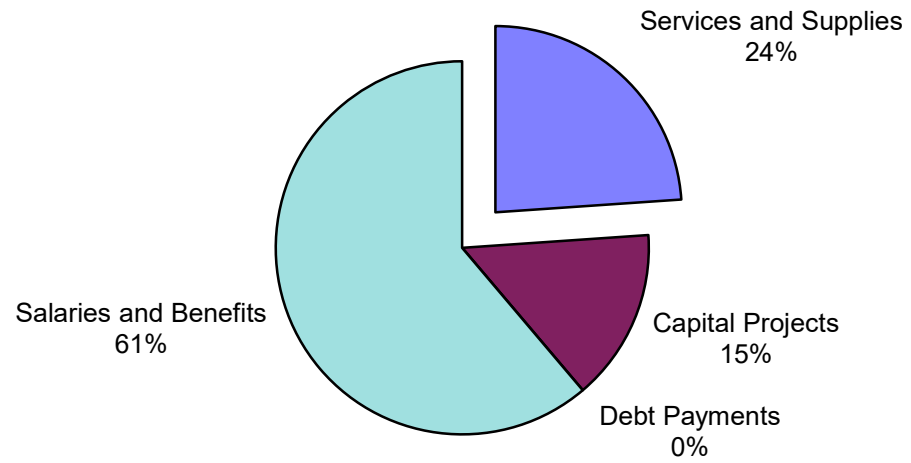
Property tax assessments on the residents in the Baroni Neighborhood Park Assessment District are used to pay the maintenance costs of Baroni Park which is maintained by CARD.

Fund Balance for this fund is assigned as Spendable - Restricted for maintenance of the park.

CARD BUDGET: REVENUE BY SOURCE



CARD BUDGET: BUDGETED EXPENDITURES



■ Services and Supplies ■ Capital Projects ■ Debt Payments ■ Salaries and Benefits

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET VERSION 1
PARK SITES AND FACILITIES**



The Chico Area Recreation and Park District serves a 225 square mile area with an approximated population of 109,000. The District is located in the northwest corner of Butte County, California including the urban area of Chico and surrounding farmland.

The District currently operates three recreation centers, two swimming pools, one gymnasium, and six park and recreation areas. District parks range in size from .44 acres to 40 acres. Park sites and facilities operated by the District include:

FACILITIES

Community Center

Location: 545 Vallombrosa Avenue
Size: 3 acres
Facilities: CARD administrative offices, recreation classrooms and multi-purpose room

Chico Creek Nature Center

Location: 1968 East 8th Street
Size: 3.25 acres
Facilities: Animal museum, exhibit hall, nature classroom, and administrative offices

Dorothy F. Johnson Neighborhood Center

Location: 775 East 16th Street
Size: 3 acres
Facilities: Community center, playground, picnic area and basketball court

Lakeside Pavilion

Location: 2565 California Park Drive
Size: 1.6 acres
Facilities: Community center, administrative offices and multi-purpose room

Pleasant Valley Pool and Recreation Center

Location: 2320 North Avenue
Size: 1.1 acres
Facilities: Community center and swimming pool

COMMUNITY PARKS

Community Park

Location: East 20th Street and Martin Luther King Jr. Parkway
Size: 40 acres
Facilities: Playground, picnic area, three softball fields, seven tennis courts, two pickleball courts, seven soccer fields, three sand volleyball courts, restrooms and gymnasium

DeGarmo Park

Location: 199 Leora Court
Size: 36 acres
Facilities: Pavilion, playground, picnic area, three softball fields, two soccer fields and dog park

Hooker Oak Recreation Area

Location: 1928 Manzanita Avenue
Size: 35 acres
Facilities: Playground, picnic area, basketball court, baseball field and two softball fields

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET VERSION 1
PARK SITES AND FACILITIES**



Wildwood Park

Location: 100 Wildwood Avenue
Size: 18 acres
Facilities: Pavilion and picnic area, playground and two softball fields

OTHER PARK SITES

Baroni Park

Location: Bruce Road at Remington Drive
Size: 7.285 acres
Facilities: Playground, basketball court, picnic area and open space

Centennial Park

Location: Glenshire Lane
Size: 5 acres
Facilities: Playground, basketball court, picnic area and open space

Hancock Park

Location: North Marigold Ave.
Size: 3.61 acres
Facilities: Grassland and pathways

Hartley Park

Location: 3 Cattail Court
Size: 5 acres
Facilities: Open space

Husa Ranch/Nob Hill

Location: 868 Palo Alto St
Size: 2.9 acres
Facilities: Playground, basketball court, disk golf and open space

Henshaw Avenue Park

Location: Henshaw Avenue
Size: 5 acres
Facilities: Undeveloped

Humboldt Avenue Skatepark

Location: Humboldt Avenue at Flume Street
Size: .89 acres
Facilities: Skateboard park with restrooms

Oak Way Park

Location: 1510 West 8th Avenue
Size: 8.7 acres
Facilities: Playground, basketball court, picnic area and restrooms

Peterson Park

Location: Rollins Lake Drive and Denali Drive
Size: 5.5 acres
Facilities: Playground, picnic area and basketball court

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET VERSION 1
PARK SITES AND FACILITIES**



Rotary Park

Location: East 16th Street and Broadway

Size: .7 acres

Facilities: Playground, picnic area and basketball court

Sycamore Park

Location: One Mile Recreation Area

Size: 3.5 acres

Facilities: Softball field

Kefer Creek Park

Location: Guntren Road

Size: 10.3 acres

Facilities: Undeveloped

**CHICO AREA RECREATION AND PARK DISTRICT
 FISCAL YEAR 2022/2023
 BUDGET VERSION 1
 PART TIME/TEMPORARY/SEASONAL SALARY - SCHEDULE**

EFFECTIVE JULY 1, 2022



TITLE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Recreation Leader	\$ 15.00	\$ 15.50					
Sr Recreation Leader	\$ 16.00	\$ 16.50	\$ 17.00				
Director	\$ 17.50	\$ 18.00	\$ 18.50	\$ 19.00	\$ 19.50	\$ 20.00	\$ 20.50
Program Manager	\$ 21.50	\$ 22.00	\$ 22.50	\$ 23.00	\$ 23.50	\$ 24.00	\$ 24.50
Swim Instructor	\$ 15.00	\$ 15.50					
Lifeguard	\$ 16.00	\$ 16.50	\$ 17.00	\$ 17.50			
Asst. Head Guard	\$ 18.00	\$ 18.50					
Head Guard	\$ 19.00	\$ 19.50	\$ 20.00				

TITLE	Range	Min	Max
Adult Sports Official		\$ 16.00	\$ 29.00

TITLE	Step 1	Step 2	Step 3
Facility Attendant	\$ 15.50	\$ 16.00	
Lead Facility Attendant	\$ 16.50	\$ 17.00	
Assistant Coordinator	\$ 19.00	\$ 19.50	\$ 20.00

TITLE	Step 1	Step 2	Step 3
Maintenance Aid I	\$ 15.00	\$ 15.50	
Maintenance Aid II - Level 1	\$ 16.00	\$ 16.50	\$ 17.00

NOTES:

Step increases are performance based and reviewed annually

Starting salary dependent on relevant background and experience

PT Employees are limited to working no more than 28 hours per week.

Temporary PT Employees are limited to a max. of 970 hours per Fiscal Year (July 1 - June 30)

Extended PT Employees are limited to working no more than 28 hours per week or 1550 hours per Fiscal Year.

Seasonal Employees work for a defined season for 120 days or less. They are limited to 35 hours or less per week. They may not work more than a total of 120 days for CARD in a single CALENDAR year.

Instructors under contract shall be compensated in accordance with the negotiated contract.

Superviors Unit - Local 39

July 1, 2021-June 30,2022		Step A	Step B	Step C	Step D	Step E	Step F
Recreation Supervisor							
Hourly		\$ 32.64	\$ 34.28	\$ 35.99	\$ 37.79	\$ 39.68	\$ 41.66
Monthly		\$ 5,658	\$ 5,942	\$ 6,238	\$ 6,550	\$ 6,878	\$ 7,221
Annually		\$ 67,891	\$ 71,302	\$ 74,859	\$ 78,603	\$ 82,534	\$ 86,653
Park Supervisor							
Hourly		\$ 32.64	\$ 34.28	\$ 35.99	\$ 37.79	\$ 39.68	\$ 41.66
Monthly		\$ 5,658	\$ 5,942	\$ 6,238	\$ 6,550	\$ 6,878	\$ 7,221
Annually		\$ 67,891	\$ 71,302	\$ 74,859	\$ 78,603	\$ 82,534	\$ 86,653

Parks Unit - SEIU

July 1, 2021-June 30,2022		Step A	Step B	Step C	Step D	Step E	Step F
Utility II							
Hourly		\$ 30.26	\$ 31.77	\$ 33.36	\$ 35.03	\$ 36.78	\$ 38.62
Monthly		\$ 5,245	\$ 5,507	\$ 5,782	\$ 6,072	\$ 6,375	\$ 6,694
Annually		\$ 62,941	\$ 66,082	\$ 69,389	\$ 72,862	\$ 76,502	\$ 80,330
Utility I							
Hourly		\$ 26.14	\$ 27.45	\$ 28.82	\$ 30.26	\$ 31.77	\$ 33.36
Monthly		\$ 4,531	\$ 4,758	\$ 4,995	\$ 5,245	\$ 5,507	\$ 5,782
Annually		\$ 54,371	\$ 57,096	\$ 59,946	\$ 62,941	\$ 66,082	\$ 69,389
Maintenance Worker							
Hourly		\$ 17.43	\$ 18.30	\$ 19.21	\$ 20.17	\$ 21.18	\$ 22.24
Monthly		\$ 3,021	\$ 3,172	\$ 3,330	\$ 3,496	\$ 3,671	\$ 3,855
Annually		\$ 36,254	\$ 38,064	\$ 39,957	\$ 41,954	\$ 44,054	\$ 46,259

Unrepresented

July 1, 2022-June 30,2023		Step A	Step B	Step C	Step D	Step E	Step F
General Manager							
Hourly	\$	48.08					
Monthly	\$	8,334					
Annually	\$	130,000					
Parks and Facilities Manager							
Hourly	\$	37.31	\$ 39.18	\$ 41.14	\$ 43.19	\$ 45.35	\$ 47.62
Monthly	\$	6,467	\$ 6,791	\$ 7,131	\$ 7,486	\$ 7,861	\$ 8,254
Annually	\$	77,605	\$ 81,494	\$ 85,571	\$ 89,835	\$ 94,328	\$ 99,050
Recreation Manager							
Hourly	\$	37.31	\$ 39.18	\$ 41.14	\$ 43.19	\$ 45.35	\$ 47.62
Monthly	\$	6,467	\$ 6,791	\$ 7,131	\$ 7,486	\$ 7,861	\$ 8,254
Annually	\$	77,605	\$ 81,494	\$ 85,571	\$ 89,835	\$ 94,328	\$ 99,050
Finance Manager							
Hourly	\$	37.31	\$ 39.18	\$ 41.14	\$ 43.19	\$ 45.35	\$ 47.62
Monthly	\$	6,467	\$ 6,791	\$ 7,131	\$ 7,486	\$ 7,861	\$ 8,254
Annually	\$	77,605	\$ 81,494	\$ 85,571	\$ 89,835	\$ 94,328	\$ 99,050
HR Manager							
Hourly	\$	37.31	\$ 39.18	\$ 41.14	\$ 43.19	\$ 45.35	\$ 47.62
Monthly	\$	6,467	\$ 6,791	\$ 7,131	\$ 7,486	\$ 7,861	\$ 8,254
Annually	\$	77,605	\$ 81,494	\$ 85,571	\$ 89,835	\$ 94,328	\$ 99,050
Business Services							
Hourly	\$	28.85	\$ 30.29	\$ 31.81	\$ 33.40	\$ 35.07	\$ 36.82
Monthly	\$	5,001	\$ 5,250	\$ 5,514	\$ 5,789	\$ 6,079	\$ 6,382
Annually	\$	60,008	\$ 63,003	\$ 66,165	\$ 69,472	\$ 72,946	\$ 76,586
HR/Recruitment Specialist							
Hourly	\$	24.40	\$ 25.62	\$ 26.90	\$ 28.25	\$ 29.66	\$ 31.14
Monthly	\$	4,229	\$ 4,441	\$ 4,663	\$ 4,897	\$ 5,141	\$ 5,398
Annually	\$	50,752	\$ 53,290	\$ 55,952	\$ 58,760	\$ 61,693	\$ 64,771
Finance Specialist							
Hourly	\$	24.40	\$ 25.62	\$ 26.90	\$ 28.25	\$ 29.66	\$ 31.14
Monthly	\$	4,229	\$ 4,441	\$ 4,663	\$ 4,897	\$ 5,141	\$ 5,398
Annually	\$	50,752	\$ 53,290	\$ 55,952	\$ 58,760	\$ 61,693	\$ 64,771
Facility Coordinator							
Hourly	\$	21.23	\$ 22.29	\$ 23.40	\$ 24.57	\$ 25.80	\$ 27.09
Monthly	\$	3,680	\$ 3,864	\$ 4,056	\$ 4,259	\$ 4,472	\$ 4,696
Annually	\$	44,158	\$ 46,363	\$ 48,672	\$ 51,106	\$ 53,664	\$ 56,347
Facility Attendent III							
Hourly	\$	19.50	\$ 20.48	\$ 21.50	\$ 22.58	\$ 23.71	\$ 24.90
Monthly	\$	3,380	\$ 3,550	\$ 3,727	\$ 3,914	\$ 4,110	\$ 4,316
Annually	\$	40,560	\$ 42,598	\$ 44,720	\$ 46,966	\$ 49,317	\$ 51,792
Admin/Customer Service Rep							
Hourly	\$	21.23	\$ 22.29	\$ 23.40	\$ 24.57	\$ 25.80	\$ 27.09
Monthly	\$	3,680	\$ 3,864	\$ 4,056	\$ 4,259	\$ 4,472	\$ 4,696
Annually	\$	44,158	\$ 46,363	\$ 48,672	\$ 51,106	\$ 53,664	\$ 56,347
Marketing Coordinator							
Hourly	\$	30.07	\$ 31.57	\$ 33.15	\$ 34.80	\$ 36.54	\$ 38.37
Monthly	\$	5,212	\$ 5,472	\$ 5,746	\$ 6,032	\$ 6,334	\$ 6,651
Annually	\$	62,546	\$ 65,666	\$ 68,952	\$ 72,384	\$ 76,003	\$ 79,810
Recreation Coordinator							
Hourly	\$	24.82	\$ 26.07	\$ 27.37	\$ 28.74	\$ 30.17	\$ 31.68
Monthly	\$	4,302	\$ 4,519	\$ 4,744	\$ 4,982	\$ 5,229	\$ 5,491
Annually	\$	51,626	\$ 54,226	\$ 56,930	\$ 59,779	\$ 62,754	\$ 65,894