

FINANCE COMMITTEE MEETING

Tom Lando and Chris Norden

Thursday, March 28, 2024 – 3:30 P.M.

If you need an accommodation to participate in this meeting, please call (530) 895-4711

Agenda posted prior to 4:00 PM Monday, March 25, 2024

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 January and February 2024 (Staff Report FI-24-011)

The Committee will review and recommend to the Board of Directors approval of the Monthly Financial Reports.

D. Resolution Adopting the Preliminary Budget for Fiscal Year 2024-2025 (Staff Report FI-24-012 & Resolution 24-005)

Resolution 23-005 adopts the Preliminary Budget for the 2024-2025 fiscal year, makes it available for public inspection, and determines that the public hearing regarding the Preliminary Budget will be conducted on April 25, 2024, at the Regular Board Meeting, and the Board will consider adoption of the Final Budget at the Regular Board Meeting on May 23, 2024.

E. Aquatic Facility Financing (Staff Report FI-24-013)

District staff will present options for financing the Aquatic Facility and are requesting Committee feedback.

F. Updated Policies

District Staff have created the following policies and are requesting Committee feedback:

- 2170 – Refunds and Credits

G. Lakeside Pavilion Audio Improvements (Staff Report FI-24-014)

District staff are requesting a budget allocation for the improvement of the Lakeside Pavilion audio equipment.

H. Director Comments

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

I. Adjournment

Adjourn to the next scheduled Finance Committee Meeting.

Finance Committee

STAFF REPORT

DATE: March 28, 2024
TO: Board of Directors
FROM: Angie Carpenter
SUBJECT: January and February Monthly Financials

ANALYSIS

Since January and February financial reports are attached, highlights from the February financial are as follows:

- February represents **66%** of the budget for the year.
- Overall Revenue is at 87.6% noted on page 7.
- Investment income is over \$410,000 through February. The figure includes interest proceeds from CLASS, the CD that matured and was converted into a Money Market account, and LAIF.
- Full-time salaries appear to be trending higher than pace due to the number of pay periods in the year.
- Operating expenses are 65.74% of the budget (page 8) and include expenses that were previously tracked as Capital Project e.g., ADA Improvements and Deferred Maintenance. The project accounting module began implementation this week and will be used to track expenses associated with those projects.
- Annual expenses paid in full and planned purchases of computers and equipment are inflating the YTD percentage.
 - o Equipment contains \$28,700 for lighting and sound equipment for the Ice Rink that will be reimbursed.
 - o Contract services contain ~\$170K of contract instructor payments. The income offsets are in Camps and Classes.
 - o Transportation is higher than budgeted. However, the income offsets are similar to Contract Services.
 - o Water and Electricity expenses have decreased for the winter months, while Gas will start to trend high during the same period.



Chico Area Recreation and Park District

Budget Report Group Summary

For Fiscal: FY 2024 Period Ending: 01/31/2024

Objec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 60 - Baroni Park							
Revenue							
5015 - Assessments	162,300.00	162,300.00	0.00	0.00	0.00	-162,300.00	0.00%
Revenue Total:	162,300.00	162,300.00	0.00	0.00	0.00	-162,300.00	0.00%
Expense							
6010 - Wages: Full-Time	123,250.00	123,250.00	1,600.22	54,903.12	0.00	68,346.88	44.55%
6015 - Wages: Part-Time	0.00	0.00	306.03	306.03	0.00	-306.03	0.00%
6110 - Health Insurance	0.00	0.00	272.88	272.88	0.00	-272.88	0.00%
6212 - Contract Services	4,241.00	4,241.00	0.00	3,340.05	0.00	900.95	78.76%
6248 - Supplies	3,000.00	3,000.00	0.00	511.37	0.00	2,488.63	17.05%
6310 - Building and Improvements	0.00	0.00	0.00	236.36	0.00	-236.36	0.00%
6345 - Vandalism	200.00	200.00	0.00	0.00	0.00	200.00	0.00%
6350 - Repairs & Maintenance	14,109.00	14,109.00	97.37	97.37	0.00	14,011.63	0.69%
6450 - Water	12,500.00	12,500.00	690.94	7,925.81	0.00	4,574.19	63.41%
Expense Total:	157,300.00	157,300.00	2,967.44	67,592.99	0.00	89,707.01	42.97%
Fund: 60 - Baroni Park Surplus (Deficit):	5,000.00	5,000.00	-2,967.44	-67,592.99	0.00	-72,592.99	-1,351.86%

Budget Report

For Fiscal: FY 2024 Period Ending: 01/31/2024

Objec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 63 - Indigo Park							
Revenue							
5015 - Assessments	30,000.00	30,000.00	0.00	0.00	0.00	-30,000.00	0.00%
Revenue Surplus (Deficit):	30,000.00	30,000.00	0.00	0.00	0.00	-30,000.00	0.00%
Expense							
6010 - Wages: Full-Time	22,000.00	22,000.00	1,600.22	1,600.22	0.00	20,399.78	7.27%
6015 - Wages: Part-Time	0.00	0.00	306.03	306.03	0.00	-306.03	0.00%
6110 - Health Insurance	0.00	0.00	272.88	272.88	0.00	-272.88	0.00%
6212 - Contract Services	0.00	0.00	0.00	9,332.00	0.00	-9,332.00	0.00%
6350 - Repairs & Maintenance	8,000.00	8,000.00	0.00	793.28	0.00	7,206.72	9.92%
6410 - Electric	0.00	0.00	62.08	122.23	0.00	-122.23	0.00%
6450 - Water	0.00	0.00	381.04	975.48	0.00	-975.48	0.00%
Expense Total:	30,000.00	30,000.00	2,622.25	13,402.12	0.00	16,597.88	44.67%
Fund: 63 - Indigo Park Surplus (Deficit):	0.00	0.00	-2,622.25	-13,402.12	0.00	-13,402.12	0.00%

Budget Report

For Fiscal: FY 2024 Period Ending: 01/31/2024

Objec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 65 - Oak Way Park							
Revenue							
5015 - Assessments	23,800.00	23,800.00	0.00	0.00	0.00	-23,800.00	0.00%
5181 - Operating Transfer In	121,000.00	121,000.00	0.00	0.00	0.00	-121,000.00	0.00%
Revenue Surplus (Deficit):	144,800.00	144,800.00	0.00	0.00	0.00	-144,800.00	0.00%
Expense							
6010 - Wages: Full-Time	105,000.00	105,000.00	2,068.17	62,478.17	0.00	42,521.83	59.50%
6015 - Wages: Part-Time	0.00	0.00	169.92	169.92	0.00	-169.92	0.00%
6110 - Health Insurance	0.00	0.00	357.76	357.76	0.00	-357.76	0.00%
6210 - General Services	1,000.00	1,000.00	230.00	1,332.82	0.00	-332.82	133.28%
6212 - Contract Services	6,850.00	6,850.00	0.00	3,340.03	0.00	3,509.97	48.76%
6248 - Supplies	8,000.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00%
6310 - Building and Improvements	0.00	0.00	0.00	2,926.58	0.00	-2,926.58	0.00%
6345 - Vandalism	1,000.00	1,000.00	0.00	7,213.89	0.00	-6,213.89	721.39%
6350 - Repairs & Maintenance	14,350.00	14,350.00	77.16	77.16	0.00	14,272.84	0.54%
6410 - Electric	6,600.00	6,600.00	734.51	5,497.48	0.00	1,102.52	83.30%
6430 - Refuse	0.00	0.00	958.16	958.16	0.00	-958.16	0.00%
6440 - Sewer	0.00	0.00	65.68	65.68	0.00	-65.68	0.00%
6450 - Water	2,000.00	2,000.00	261.87	809.55	0.00	1,190.45	40.48%
Expense Total:	144,800.00	144,800.00	4,923.23	85,227.20	0.00	59,572.80	58.86%
Fund: 65 - Oak Way Park Surplus (Deficit):	0.00	0.00	-4,923.23	-85,227.20	0.00	-85,227.20	0.00%

Budget Report

For Fiscal: FY 2024 Period Ending: 01/31/2024

Objec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 67 - Peterson Park							
Revenue							
5015 - Assessments	42,400.00	42,400.00	0.00	0.00	0.00	-42,400.00	0.00%
5181 - Operating Transfer In	79,000.00	79,000.00	0.00	0.00	0.00	-79,000.00	0.00%
Revenue Surplus (Deficit):	121,400.00	121,400.00	0.00	0.00	0.00	-121,400.00	0.00%
Expense							
6010 - Wages: Full-Time	90,500.00	90,500.00	2,068.17	41,156.92	0.00	49,343.08	45.48%
6015 - Wages: Part-Time	0.00	0.00	169.92	169.92	0.00	-169.92	0.00%
6110 - Health Insurance	0.00	0.00	357.76	357.76	0.00	-357.76	0.00%
6212 - Contract Services	4,182.00	4,182.00	0.00	3,340.03	0.00	841.97	79.87%
6248 - Supplies	818.00	818.00	0.00	568.08	0.00	249.92	69.45%
6310 - Building and Improvements	0.00	0.00	0.00	736.20	0.00	-736.20	0.00%
6350 - Repairs & Maintenance	2,000.00	2,000.00	2,069.53	12,104.14	0.00	-10,104.14	605.21%
6410 - Electric	100.00	100.00	14.86	73.06	0.00	26.94	73.06%
6450 - Water	23,800.00	23,800.00	911.25	12,876.09	0.00	10,923.91	54.10%
Expense Total:	121,400.00	121,400.00	5,591.49	71,382.20	0.00	50,017.80	58.80%
Fund: 67 - Peterson Park Surplus (Deficit):	0.00	0.00	-5,591.49	-71,382.20	0.00	-71,382.20	0.00%

Budget Report

For Fiscal: FY 2024 Period Ending: 01/31/2024

Objec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 70 - City Impact Fees							
Revenue							
5020 - Park Impact Fees	2,000,000.00	2,000,000.00	0.00	0.00	0.00	-2,000,000.00	0.00%
Revenue Surplus (Deficit):	2,000,000.00	2,000,000.00	0.00	0.00	0.00	-2,000,000.00	0.00%
Fund: 70 - City Impact Fees Surplus (Deficit):	2,000,000.00	2,000,000.00	0.00	0.00	0.00	-2,000,000.00	0.00%

Budget Report

For Fiscal: FY 2024 Period Ending: 01/31/2024

Objec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 80 - County Impact Fees							
Revenue							
5020 - Park Impact Fees	60,000.00	60,000.00	7,125.00	26,125.00	0.00	-33,875.00	43.54%
Revenue Surplus (Deficit):	60,000.00	60,000.00	7,125.00	26,125.00	0.00	-33,875.00	43.54%
Fund: 80 - County Impact Fees Surplus (Deficit):	60,000.00	60,000.00	7,125.00	26,125.00	0.00	-33,875.00	43.54%

Budget Report

For Fiscal: FY 2024 Period Ending: 01/31/2024

Objec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 90 - General Funds							
Revenue							
5021 - Current Secured	4,676,215.00	4,676,215.00	0.00	33,182.13	0.00	-4,643,032.87	0.71%
5027 - Other Taxes	0.00	0.00	0.00	2,835.73	0.00	2,835.73	0.00%
5029 - Homeowner	54,068.00	54,068.00	16,708.45	23,869.21	0.00	-30,198.79	44.15%
5030 - RDA Pass Through	1,600,000.00	1,600,000.00	741,714.01	1,668,344.83	0.00	68,344.83	104.27%
5035 - Rebates & Reimbursed Costs	38,500.00	38,500.00	-14,979.58	2,807.19	0.00	-35,692.81	7.29%
5040 - Reimbursements-City Parks	290,000.00	290,000.00	0.00	359,473.34	0.00	69,473.34	123.96%
5045 - County Pass-Through	0.00	0.00	0.00	1,850.39	0.00	1,850.39	0.00%
5046 - Prior Years Unsecured	10,000.00	10,000.00	0.00	4,456.39	0.00	-5,543.61	44.56%
5047 - Current Supplemental	155,986.00	155,986.00	0.00	30,056.38	0.00	-125,929.62	19.27%
5048 - Prop Tax Backfill Pro Rata Share	0.00	0.00	0.00	1,550.00	0.00	1,550.00	0.00%
5049 - Current Unsecured	253,731.00	253,731.00	0.00	289,898.82	0.00	36,167.82	114.25%
5105 - Administrative Fees	0.00	0.00	0.00	853.00	0.00	853.00	0.00%
5110 - Program Income	4,452,500.00	4,452,500.00	155,686.28	2,663,728.76	0.00	-1,788,771.24	59.83%
5120 - Rental Income	475,000.00	475,000.00	17,884.94	273,259.12	0.00	-201,740.88	57.53%
5130 - Donations	0.00	0.00	5,310.00	12,207.21	0.00	12,207.21	0.00%
5140 - Endowments	10,000.00	10,000.00	0.00	4,606.32	0.00	-5,393.68	46.06%
5150 - Investment Income	100,000.00	100,000.00	55,337.23	242,959.78	0.00	142,959.78	242.96%
5160 - Grant Proceeds	0.00	0.00	7,303.16	7,303.16	0.00	7,303.16	0.00%
5170 - Other Income	5,000.00	5,000.00	-14,248.93	36,020.01	0.00	31,020.01	720.40%
5180 - Scholarships	0.00	0.00	-372.71	-267.11	0.00	-267.11	0.00%
5210 - Event Tickets	0.00	0.00	213,149.84	301,475.68	0.00	301,475.68	0.00%
5230 - Silent Auction	0.00	0.00	0.00	12,511.07	0.00	12,511.07	0.00%
5240 - Sponsorship	0.00	0.00	0.00	46,000.00	0.00	46,000.00	0.00%
Revenue Surplus (Deficit):	12,121,000.00	12,121,000.00	1,183,492.69	6,018,981.41	0.00	-6,102,018.59	49.66%
Expense							
2028 - FICA	537,075.00	537,075.00	0.00	204,552.34	0.00	332,522.66	38.09%
2038 - Medicare and Social Security - Employer	0.00	0.00	18,771.19	18,771.19	0.00	-18,771.19	0.00%
5180 - Scholarships	25,000.00	25,000.00	0.00	4,145.31	0.00	20,854.69	16.58%
6010 - Wages: Full-Time	3,500,000.00	3,500,000.00	410,101.44	2,289,582.03	0.00	1,210,417.97	65.42%
6015 - Wages: Part-Time	3,435,000.00	3,435,000.00	164,514.31	1,657,678.28	0.00	1,777,321.72	48.26%
6020 - Wages: Seasonal	0.00	0.00	96,643.74	142,684.73	0.00	-142,684.73	0.00%
6025 - Wages: Overtime	0.00	0.00	48.67	159.11	0.00	-159.11	0.00%
6050 - Accumulated Leave Buy Back	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00	0.00%
6110 - Health Insurance	645,000.00	645,000.00	56,322.20	226,684.36	0.00	418,315.64	35.14%
6120 - Payroll Taxes	0.00	0.00	0.00	-54,097.78	0.00	54,097.78	0.00%
6125 - Retirement Contributions	625,000.00	625,000.00	-26,343.90	258,632.98	0.00	366,367.02	41.38%
6130 - Unemployment Insurance	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00%
6135 - Workers' Compensation Insurance	120,000.00	120,000.00	0.00	134,851.11	0.00	-14,851.11	112.38%
6150 - Allocation to Other Funds	-340,750.00	-340,750.00	0.00	0.00	0.00	-340,750.00	0.00%

Budget Report

For Fiscal: FY 2024 Period Ending: 01/31/2024

Objec...	Original	Current	Period	Fiscal	Encumbrances	Variance	Percent Used
	Total Budget	Total Budget	Activity	Activity		Favorable (Unfavorable)	
6210 - General Services	506,000.00	506,000.00	42,385.32	261,868.46	0.00	244,131.54	51.75%
6212 - Contract Services	490,880.00	490,880.00	143,548.16	299,548.47	0.00	191,331.53	61.02%
6215 - Bank Fees & Credit Card Charges	0.00	0.00	9,127.52	10,851.03	0.00	-10,851.03	0.00%
6218 - Board Meeting Expense	10,000.00	10,000.00	450.00	2,850.00	0.00	7,150.00	28.50%
6220 - Communications	70,000.00	70,000.00	11,458.74	37,067.66	0.00	32,932.34	52.95%
6222 - Compensation - Instructors	0.00	0.00	9,630.04	158,539.94	0.00	-158,539.94	0.00%
6226 - Equipment	44,500.00	44,500.00	0.00	77,575.92	0.00	-33,075.92	174.33%
6228 - Fuel	60,000.00	60,000.00	10,733.39	45,984.47	0.00	14,015.53	76.64%
6230 - Hospitality	20,000.00	20,000.00	2,087.96	5,690.08	0.00	14,309.92	28.45%
6232 - Insurance	340,600.00	340,600.00	971.27	372,541.88	0.00	-31,941.88	109.38%
6234 - Miscellaneous	30,000.00	30,000.00	1,526.73	13,001.09	0.00	16,998.91	43.34%
6236 - Marketing	50,000.00	50,000.00	5,761.53	31,113.59	0.00	18,886.41	62.23%
6238 - Publications and Legal Notices	1,000.00	1,000.00	0.00	295.06	0.00	704.94	29.51%
6240 - Professional Development	40,000.00	40,000.00	1,294.99	10,270.14	0.00	29,729.86	25.68%
6242 - Recruitment	20,000.00	20,000.00	5,507.67	13,084.13	0.00	6,915.87	65.42%
6244 - Program Apparel	49,500.00	49,500.00	576.09	11,419.96	0.00	38,080.04	23.07%
6246 - Uniform Apparel	30,000.00	30,000.00	3,680.42	12,225.14	0.00	17,774.86	40.75%
6248 - Supplies	340,000.00	340,000.00	48,669.50	171,306.91	0.00	168,693.09	50.38%
6258 - Equipment Rental	0.00	0.00	726.79	956.78	0.00	-956.78	0.00%
6260 - Rent/Lease Structures	2,000.00	2,000.00	500.00	1,500.00	0.00	500.00	75.00%
6262 - Small Tools/Minor Equipment	25,000.00	25,000.00	12,901.38	22,733.48	0.00	2,266.52	90.93%
6263 - Furniture and Fixtures	0.00	0.00	4,628.02	5,425.82	0.00	-5,425.82	0.00%
6264 - Technology Hardware (under \$25K)	30,000.00	30,000.00	2,847.47	23,975.96	0.00	6,024.04	79.92%
6266 - Technology Software (under \$25K)	100,000.00	100,000.00	14,930.55	74,950.19	0.00	25,049.81	74.95%
6268 - Transportation	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00%
6270 - Travel	10,000.00	10,000.00	419.93	764.46	0.00	9,235.54	7.64%
6272 - Use Tax	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00%
6281 - Operating Transfer Out	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00%
6310 - Building and Improvements	0.00	0.00	0.00	10,126.73	0.00	-10,126.73	0.00%
6315 - Equipment Maintenance	50,500.00	50,500.00	4,041.28	28,910.82	0.00	21,589.18	57.25%
6325 - Vehicle Maintenance	25,000.00	25,000.00	929.27	9,812.26	0.00	15,187.74	39.25%
6345 - Vandalism	5,000.00	5,000.00	471.24	2,186.97	0.00	2,813.03	43.74%
6350 - Repairs & Maintenance	250,000.00	250,000.00	28,029.62	41,928.23	0.00	208,071.77	16.77%
6355 - Structures and Grounds	0.00	0.00	0.00	5,401.19	0.00	-5,401.19	0.00%
6365 - ADA Improvements	0.00	0.00	1,865.00	1,865.00	0.00	-1,865.00	0.00%
6375 - Deferred Maintenance	0.00	0.00	40,912.64	40,912.64	0.00	-40,912.64	0.00%
6410 - Electric	323,300.00	323,300.00	22,921.98	228,865.27	0.00	94,434.73	70.79%
6420 - Gas	75,000.00	75,000.00	5,271.93	17,119.36	0.00	57,880.64	22.83%
6430 - Refuse	0.00	0.00	12,874.64	12,874.64	0.00	-12,874.64	0.00%
6440 - Sewer	20,000.00	20,000.00	7,697.54	12,771.95	0.00	7,228.05	63.86%
6450 - Water	121,700.00	121,700.00	11,697.88	93,295.71	0.00	28,404.29	76.66%
6920 - Depreciation	0.00	0.00	0.00	406,196.22	0.00	-406,196.22	0.00%

Budget Report

For Fiscal: FY 2024 Period Ending: 01/31/2024

Objec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
6930 - Contribution to Other Agencies	15,000.00	15,000.00	0.00	12,865.49	0.00	2,134.51	85.77%
Expense Total:	11,966,805.00	11,966,805.00	1,191,134.14	7,474,316.76	0.00	4,492,488.24	62.46%
Fund: 90 - General Funds Surplus (Deficit):	154,195.00	154,195.00	-7,641.45	-1,455,335.35	0.00	-1,609,530.35	-943.83%
Report Surplus (Deficit):	2,219,195.00	2,219,195.00	-16,620.86	-1,666,814.86	0.00	-3,886,009.86	-75.11%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
60 - Baroni Park	5,000.00	5,000.00	-2,967.44	-67,592.99	0.00	-72,592.99
63 - Indigo Park	0.00	0.00	-2,622.25	-13,402.12	0.00	-13,402.12
65 - Oak Way Park	0.00	0.00	-4,923.23	-85,227.20	0.00	-85,227.20
67 - Peterson Park	0.00	0.00	-5,591.49	-71,382.20	0.00	-71,382.20
70 - City Impact Fees	2,000,000.00	2,000,000.00	0.00	0.00	0.00	-2,000,000.00
80 - County Impact Fees	60,000.00	60,000.00	7,125.00	26,125.00	0.00	-33,875.00
90 - General Funds	154,195.00	154,195.00	-7,641.45	-1,455,335.35	0.00	-1,609,530.35
Report Surplus (Deficit):	2,219,195.00	2,219,195.00	-16,620.86	-1,666,814.86	0.00	-3,886,009.86



Chico Area Recreation and Park District

Budget Report Group Summary

For Fiscal: FY 2024 Period Ending: 02/29/2024

Objec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 60 - Baroni Park						
Revenue						
5015 - Assessments	162,300.00	162,300.00	56,279.20	56,279.20	-106,020.80	34.68%
5150 - Investment Income	0.00	0.00	3,153.89	3,153.89	3,153.89	0.00%
Revenue Total:	162,300.00	162,300.00	59,433.09	59,433.09	-102,866.91	36.62%
Expense						
6010 - Wages: Full-Time	123,250.00	123,250.00	1,623.77	56,526.89	66,723.11	45.86%
6015 - Wages: Part-Time	0.00	0.00	311.43	617.46	-617.46	0.00%
6110 - Health Insurance	0.00	0.00	272.80	545.68	-545.68	0.00%
6212 - Contract Services	4,241.00	4,241.00	1,020.33	4,360.38	-119.38	102.81%
6248 - Supplies	3,000.00	3,000.00	0.00	511.37	2,488.63	17.05%
6310 - Building and Improvements	0.00	0.00	0.00	236.36	-236.36	0.00%
6345 - Vandalism	200.00	200.00	0.00	0.00	200.00	0.00%
6350 - Repairs & Maintenance	14,109.00	14,109.00	0.00	97.37	14,011.63	0.69%
6450 - Water	12,500.00	12,500.00	0.00	7,925.81	4,574.19	63.41%
Expense Total:	157,300.00	157,300.00	3,228.33	70,821.32	86,478.68	45.02%
Fund: 60 - Baroni Park Surplus (Deficit):	5,000.00	5,000.00	56,204.76	-11,388.23	-16,388.23	-227.76%

Budget Report

For Fiscal: FY 2024 Period Ending: 02/29/2024

Objec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 63 - Indigo Park						
Revenue						
5015 - Assessments	30,000.00	30,000.00	29,504.92	29,504.92	-495.08	98.35%
5150 - Investment Income	0.00	0.00	22.52	22.52	22.52	0.00%
Revenue Total:	30,000.00	30,000.00	29,527.44	29,527.44	-472.56	98.42%
Expense						
6010 - Wages: Full-Time	22,000.00	22,000.00	1,623.77	3,223.99	18,776.01	14.65%
6015 - Wages: Part-Time	0.00	0.00	311.43	617.46	-617.46	0.00%
6110 - Health Insurance	0.00	0.00	272.80	545.68	-545.68	0.00%
6212 - Contract Services	0.00	0.00	0.00	9,332.00	-9,332.00	0.00%
6350 - Repairs & Maintenance	8,000.00	8,000.00	0.00	793.28	7,206.72	9.92%
6410 - Electric	0.00	0.00	77.47	199.70	-199.70	0.00%
6450 - Water	0.00	0.00	0.00	975.48	-975.48	0.00%
Expense Total:	30,000.00	30,000.00	2,285.47	15,687.59	14,312.41	52.29%
Fund: 63 - Indigo Park Surplus (Deficit):	0.00	0.00	27,241.97	13,839.85	13,839.85	0.00%

Budget Report

For Fiscal: FY 2024 Period Ending: 02/29/2024

Objec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 65 - Oak Way Park						
Revenue						
5015 - Assessments	23,800.00	23,800.00	12,427.80	12,427.80	-11,372.20	52.22%
5150 - Investment Income	0.00	0.00	369.12	369.12	369.12	0.00%
5181 - Operating Transfer In	121,000.00	121,000.00	0.00	0.00	-121,000.00	0.00%
Revenue Total:	144,800.00	144,800.00	12,796.92	12,796.92	-132,003.08	8.84%
Expense						
6010 - Wages: Full-Time	105,000.00	105,000.00	2,054.09	64,532.26	40,467.74	61.46%
6015 - Wages: Part-Time	0.00	0.00	156.56	326.48	-326.48	0.00%
6110 - Health Insurance	0.00	0.00	358.16	715.92	-715.92	0.00%
6210 - General Services	1,000.00	1,000.00	0.00	1,332.82	-332.82	133.28%
6212 - Contract Services	6,850.00	6,850.00	1,020.33	4,360.36	2,489.64	63.65%
6248 - Supplies	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00%
6310 - Building and Improvements	0.00	0.00	0.00	2,926.58	-2,926.58	0.00%
6345 - Vandalism	1,000.00	1,000.00	0.00	7,213.89	-6,213.89	721.39%
6350 - Repairs & Maintenance	14,350.00	14,350.00	0.00	77.16	14,272.84	0.54%
6410 - Electric	6,600.00	6,600.00	0.00	5,497.48	1,102.52	83.30%
6430 - Refuse	0.00	0.00	0.00	958.16	-958.16	0.00%
6440 - Sewer	0.00	0.00	0.00	65.68	-65.68	0.00%
6450 - Water	2,000.00	2,000.00	0.00	809.55	1,190.45	40.48%
Expense Total:	144,800.00	144,800.00	3,589.14	88,816.34	55,983.66	61.34%
Fund: 65 - Oak Way Park Surplus (Deficit):	0.00	0.00	9,207.78	-76,019.42	-76,019.42	0.00%

Budget Report

For Fiscal: FY 2024 Period Ending: 02/29/2024

Objec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 67 - Peterson Park						
Revenue						
5015 - Assessments	42,400.00	42,400.00	23,380.00	23,380.00	-19,020.00	55.14%
5150 - Investment Income	0.00	0.00	675.48	675.48	675.48	0.00%
5181 - Operating Transfer In	79,000.00	79,000.00	0.00	0.00	-79,000.00	0.00%
Revenue Total:	121,400.00	121,400.00	24,055.48	24,055.48	-97,344.52	19.82%
Expense						
6010 - Wages: Full-Time	90,500.00	90,500.00	2,054.09	43,211.01	47,288.99	47.75%
6015 - Wages: Part-Time	0.00	0.00	156.56	326.48	-326.48	0.00%
6110 - Health Insurance	0.00	0.00	358.16	715.92	-715.92	0.00%
6212 - Contract Services	4,182.00	4,182.00	1,020.34	4,360.37	-178.37	104.27%
6248 - Supplies	818.00	818.00	0.00	568.08	249.92	69.45%
6310 - Building and Improvements	0.00	0.00	0.00	736.20	-736.20	0.00%
6350 - Repairs & Maintenance	2,000.00	2,000.00	0.00	12,104.14	-10,104.14	605.21%
6410 - Electric	100.00	100.00	17.08	90.14	9.86	90.14%
6450 - Water	23,800.00	23,800.00	0.00	12,876.09	10,923.91	54.10%
Expense Total:	121,400.00	121,400.00	3,606.23	74,988.43	46,411.57	61.77%
Fund: 67 - Peterson Park Surplus (Deficit):	0.00	0.00	20,449.25	-50,932.95	-50,932.95	0.00%

Budget Report

For Fiscal: FY 2024 Period Ending: 02/29/2024

Objec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 70 - City Impact Fees						
Revenue						
5020 - Park Impact Fees	2,000,000.00	2,000,000.00	0.00	0.00	-2,000,000.00	0.00%
5150 - Investment Income	0.00	0.00	6,204.40	6,204.40	6,204.40	0.00%
Revenue Total:	2,000,000.00	2,000,000.00	6,204.40	6,204.40	-1,993,795.60	0.31%
Fund: 70 - City Impact Fees Total:	2,000,000.00	2,000,000.00	6,204.40	6,204.40	-1,993,795.60	0.31%

Budget Report

For Fiscal: FY 2024 Period Ending: 02/29/2024

Objec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 80 - County Impact Fees						
Revenue						
5020 - Park Impact Fees	60,000.00	60,000.00	4,750.00	30,875.00	-29,125.00	51.46%
5150 - Investment Income	0.00	0.00	82,960.47	82,960.47	82,960.47	0.00%
Revenue Total:	60,000.00	60,000.00	87,710.47	113,835.47	53,835.47	189.73%
Fund: 80 - County Impact Fees Total:	60,000.00	60,000.00	87,710.47	113,835.47	53,835.47	189.73%

Budget Report

For Fiscal: FY 2024 Period Ending: 02/29/2024

Objec...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 90 - General Funds						
Revenue						
5021 - Current Secured	4,676,215.00	4,676,215.00	3,170,439.87	3,203,622.00	-1,472,593.00	68.51%
5027 - Other Taxes	0.00	0.00	76.98	2,912.71	2,912.71	0.00%
5029 - Homeowner	54,068.00	54,068.00	0.00	23,869.21	-30,198.79	44.15%
5030 - RDA Pass Through	1,600,000.00	1,600,000.00	22,548.27	1,690,893.10	90,893.10	105.68%
5035 - Rebates & Reimbursed Costs	38,500.00	38,500.00	0.00	2,807.19	-35,692.81	7.29%
5040 - Reimbursements-City Parks	290,000.00	290,000.00	944,400.00	1,303,873.34	1,013,873.34	449.61%
5045 - County Pass-Through	0.00	0.00	0.00	1,850.39	1,850.39	0.00%
5046 - Prior Years Unsecured	10,000.00	10,000.00	610.00	5,066.39	-4,933.61	50.66%
5047 - Current Supplemental	155,986.00	155,986.00	20,625.00	50,681.38	-105,304.62	32.49%
5048 - Prop Tax Backfill Pro Rata Share	0.00	0.00	0.00	1,550.00	1,550.00	0.00%
5049 - Current Unsecured	253,731.00	253,731.00	6,516.00	296,414.82	42,683.82	116.82%
5105 - Administrative Fees	0.00	0.00	0.00	853.00	853.00	0.00%
5110 - Program Income	4,452,500.00	4,452,500.00	243,455.99	2,907,184.75	-1,545,315.25	65.29%
5120 - Rental Income	475,000.00	475,000.00	21,314.00	294,573.12	-180,426.88	62.02%
5130 - Donations	0.00	0.00	510.00	12,717.21	12,717.21	0.00%
5140 - Endowments	10,000.00	10,000.00	0.00	4,606.32	-5,393.68	46.06%
5150 - Investment Income	100,000.00	100,000.00	167,341.75	410,301.53	310,301.53	410.30%
5160 - Grant Proceeds	0.00	0.00	2,372.33	9,675.49	9,675.49	0.00%
5170 - Other Income	5,000.00	5,000.00	1,784.60	37,804.61	32,804.61	756.09%
5180 - Scholarships	0.00	0.00	-667.86	-934.97	-934.97	0.00%
5210 - Event Tickets	0.00	0.00	0.00	301,475.68	301,475.68	0.00%
5230 - Silent Auction	0.00	0.00	0.00	12,511.07	12,511.07	0.00%
5240 - Sponsorship	0.00	0.00	2,000.00	48,000.00	48,000.00	0.00%
Revenue Total:	12,121,000.00	12,121,000.00	4,603,326.93	10,622,308.34	-1,498,691.66	87.64%
Expense						
2028 - FICA	537,075.00	537,075.00	0.00	204,552.34	332,522.66	38.09%
2038 - Medicare and Social Security - Employer	0.00	0.00	19,206.53	37,977.72	-37,977.72	0.00%
5180 - Scholarships	25,000.00	25,000.00	0.00	4,145.31	20,854.69	16.58%
6010 - Wages: Full-Time	3,500,000.00	3,500,000.00	136,891.26	2,426,473.29	1,073,526.71	69.33%
6015 - Wages: Part-Time	3,435,000.00	3,435,000.00	22,925.96	1,680,604.24	1,754,395.76	48.93%
6020 - Wages: Seasonal	0.00	0.00	92,269.30	234,954.03	-234,954.03	0.00%
6025 - Wages: Overtime	0.00	0.00	434.51	593.62	-593.62	0.00%
6050 - Accumulated Leave Buy Back	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00%
6110 - Health Insurance	645,000.00	645,000.00	21,724.26	248,408.62	396,591.38	38.51%
6120 - Payroll Taxes	0.00	0.00	0.00	-54,097.78	54,097.78	0.00%
6125 - Retirement Contributions	625,000.00	625,000.00	0.00	258,632.98	366,367.02	41.38%
6130 - Unemployment Insurance	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00%
6135 - Workers' Compensation Insurance	120,000.00	120,000.00	0.00	134,851.11	-14,851.11	112.38%
6150 - Allocation to Other Funds	-340,750.00	-340,750.00	0.00	0.00	-340,750.00	0.00%
6210 - General Services	506,000.00	506,000.00	14,909.92	276,778.38	229,221.62	54.70%
6212 - Contract Services	490,880.00	490,880.00	26,879.98	326,428.45	164,451.55	66.50%
6215 - Bank Fees & Credit Card Charges	0.00	0.00	0.00	10,851.03	-10,851.03	0.00%
6218 - Board Meeting Expense	10,000.00	10,000.00	450.00	3,300.00	6,700.00	33.00%
6220 - Communications	70,000.00	70,000.00	1,880.82	38,948.48	31,051.52	55.64%
6222 - Compensation - Instructors	0.00	0.00	13,282.63	171,822.57	-171,822.57	0.00%
6226 - Equipment	44,500.00	44,500.00	7,596.00	85,171.92	-40,671.92	191.40%
6228 - Fuel	60,000.00	60,000.00	3,535.64	49,520.11	10,479.89	82.53%
6230 - Hospitality	20,000.00	20,000.00	0.00	5,690.08	14,309.92	28.45%
6232 - Insurance	340,600.00	340,600.00	0.00	372,541.88	-31,941.88	109.38%
6234 - Miscellaneous	30,000.00	30,000.00	0.00	13,001.09	16,998.91	43.34%
6236 - Marketing	50,000.00	50,000.00	1,244.37	32,357.96	17,642.04	64.72%
6238 - Publications and Legal Notices	1,000.00	1,000.00	0.00	295.06	704.94	29.51%
6240 - Professional Development	40,000.00	40,000.00	100.00	10,370.14	29,629.86	25.93%
6242 - Recruitment	20,000.00	20,000.00	0.00	13,084.13	6,915.87	65.42%
6244 - Program Apparel	49,500.00	49,500.00	0.00	11,419.96	38,080.04	23.07%
6246 - Uniform Apparel	30,000.00	30,000.00	0.00	12,225.14	17,774.86	40.75%

Budget Report

For Fiscal: FY 2024 Period Ending: 02/29/2024

Objec...	Original	Current	Period	Fiscal	Variance	Percent
	Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Used
6248 - Supplies	340,000.00	340,000.00	5,711.80	177,018.71	162,981.29	52.06%
6258 - Equipment Rental	0.00	0.00	1,000.00	1,956.78	-1,956.78	0.00%
6260 - Rent/Lease Structures	2,000.00	2,000.00	0.00	1,500.00	500.00	75.00%
6262 - Small Tools/Minor Equipment	25,000.00	25,000.00	410.21	23,143.69	1,856.31	92.57%
6263 - Furniture and Fixtures	0.00	0.00	0.00	5,425.82	-5,425.82	0.00%
6264 - Technology Hardware (under \$25K)	30,000.00	30,000.00	354.05	24,330.01	5,669.99	81.10%
6266 - Technology Software (under \$25K)	100,000.00	100,000.00	4,720.33	79,670.52	20,329.48	79.67%
6268 - Transportation	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00%
6270 - Travel	10,000.00	10,000.00	0.00	764.46	9,235.54	7.64%
6272 - Use Tax	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00%
6281 - Operating Transfer Out	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00%
6310 - Building and Improvements	0.00	0.00	-7,306.88	2,819.85	-2,819.85	0.00%
6315 - Equipment Maintenance	50,500.00	50,500.00	194.20	29,105.02	21,394.98	57.63%
6325 - Vehicle Maintenance	25,000.00	25,000.00	0.00	9,812.26	15,187.74	39.25%
6345 - Vandalism	5,000.00	5,000.00	0.00	2,186.97	2,813.03	43.74%
6350 - Repairs & Maintenance	250,000.00	250,000.00	-4,721.83	37,206.40	212,793.60	14.88%
6355 - Structures and Grounds	0.00	0.00	195.00	5,596.19	-5,596.19	0.00%
6365 - ADA Improvements	0.00	0.00	0.00	1,865.00	-1,865.00	0.00%
6375 - Deferred Maintenance	0.00	0.00	0.00	40,912.64	-40,912.64	0.00%
6410 - Electric	323,300.00	323,300.00	21,244.75	250,110.02	73,189.98	77.36%
6420 - Gas	75,000.00	75,000.00	7,598.29	24,717.65	50,282.35	32.96%
6430 - Refuse	0.00	0.00	0.00	12,874.64	-12,874.64	0.00%
6440 - Sewer	20,000.00	20,000.00	0.00	12,771.95	7,228.05	63.86%
6450 - Water	121,700.00	121,700.00	0.00	93,295.71	28,404.29	76.66%
6920 - Depreciation	0.00	0.00	0.00	406,196.22	-406,196.22	0.00%
6930 - Contribution to Other Agencies	15,000.00	15,000.00	0.00	12,865.49	2,134.51	85.77%
Expense Total:	11,966,805.00	11,966,805.00	392,731.10	7,867,047.86	4,099,757.14	65.74%
Fund: 90 - General Funds Surplus (Deficit):	154,195.00	154,195.00	4,210,595.83	2,755,260.48	2,601,065.48	1,786.87%
Report Surplus (Deficit):	2,219,195.00	2,219,195.00	4,417,614.46	2,750,799.60	531,604.60	123.95%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
60 - Baroni Park	5,000.00	5,000.00	56,204.76	-11,388.23	-16,388.23
63 - Indigo Park	0.00	0.00	27,241.97	13,839.85	13,839.85
65 - Oak Way Park	0.00	0.00	9,207.78	-76,019.42	-76,019.42
67 - Peterson Park	0.00	0.00	20,449.25	-50,932.95	-50,932.95
70 - City Impact Fees	2,000,000.00	2,000,000.00	6,204.40	6,204.40	-1,993,795.60
80 - County Impact Fees	60,000.00	60,000.00	87,710.47	113,835.47	53,835.47
90 - General Funds	154,195.00	154,195.00	4,210,595.83	2,755,260.48	2,601,065.48
Report Surplus (Deficit):	2,219,195.00	2,219,195.00	4,417,614.46	2,750,799.60	531,604.60



BOARD OF DIRECTORS

Finance Committee

STAFF REPORT

DATE: March 28, 2024
TO: Board of Directors
FROM: Annabel Grimm
SUBJECT: Adopting the Preliminary Budget for Fiscal Year 2024-2025

BACKGROUND

While the preliminary budget is almost complete, there are various pending items that still need to be factored into the final version:

- The assessment district budget from the City of Chico
- Associated transfers from the assessment district to/from the General Fund
- Capital improvement pricing
- Labor negotiation and salary schedule changes, if any

These items will be factored into the budget in time for the Public Hearing that is taking place on April 25, 2024 at 4:00PM.

RECCOMENDATION

The preliminary budget includes the following items:

- Addition of 1 FT program director (\$47 – 50K) to support additional programming at the Dorothy Johnson Center. Program income will offset the increased cost.



**RESOLUTION 24-005 OF THE BOARD OF DIRECTORS OF THE
CHICO AREA RECREATION AND PARK DISTRICT**

Adopting the Preliminary Budget for the 2024-2025 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 RESOLVED that the Board of Directors of CARD, 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 2024-2025 will be conducted at 4:00 pm on the 25th Day of April 2024 and the Board of Directors will consider adoption of the Final Budget on the 23rd Day of May 2024.

PASSED AND ADOPTED at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the 28th day of March 2024 by the following vote:

Ayes:

Noes:

Abstain:

Absent: Donnan

ATTEST:

Michael McGinnis, Chair
Board of Directors

Holli Drobny
Clerk of the Board of Directors

Fiscal Year 2024-2025 Preliminary Budget



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

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

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

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



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

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

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

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

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

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

FY 2024/2025 CAPITAL IMPROVEMENTS

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

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

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

2024-2025 Total 24,625,000

CARRY FORWARD 23/24

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

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

Carry Forward Total 3,937,850

Fund Sources

Carry Forward	1,162,850	GF
	2,775,000	DIF
Carry Forward Total	3,937,850	

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

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

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

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

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

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

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

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

Spendable - Unrestricted - Unassigned: Residual fund balance.

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



BOARD OF DIRECTORS

Finance Committee

STAFF REPORT

DATE: March 28, 2024
TO: Board of Directors
FROM: Annabel Grimm
SUBJECT: Aquatic Facility Financing Options

BACKGROUND

Following the Finance Committee discussion in January regarding funding for the Aquatics Complex, District staff will share current funding efforts, the status of grant applications, and financing options based on current market conditions.



POLICY #2170 Refunds and Credits

EFFECTIVE DATE	3/28/2024	VERSION # 1
DATE OF LAST REVISION	3/1/2024	NEXT REVIEW DATE 7/1/2027

APPLIES TO

Division	Parks, Recreation, Administration
Sub-Division	Facilities, After-School, Youth Sports, Adult Sports, Camps/Classes

VERSION	REVISION DATE	DESCRIPTION OF CHANGE/SUPERSEDE	AUTHOR
1	7/20/2023	Initial	Holli Drobny, Anjie Goulding, Angela Carpenter

RATIONALE

It is the policy of the District to provide guidance regarding refunds and credits to ensure that customers receive an excellent experience and that District practices are fiscally responsible.

PROCEDURE

Refunds and Accounts Credits

All refunds will be issued to the original payment method. If cash, Electronic Check Processing, expired credit card, or check were used in the original payment, we must issue a check for the refund amount. A monetary credit can be made to a customer’s account for future use. Credits may be issued for medical or emergency situations with appropriate documentation. The credit to the account will expire in two years.

- 1) Camps- Requests for refunds, credits, or transfers must be received by Thursday at 10:00 AM prior to the Camp start date.
- 2) Classes- There are no refunds for classes. Requests for credits or transfers must be received by Thursday at 10:00 AM prior to the start date.
- 3) Credit Reconciliation- In the instance that a credit expires, all efforts will be made to contact the client about the pending expiration. All credits will be reallocated to either the youth scholarship fund or the General Fund.

District Cancellations

- 1) Program Cancellation- All program cancellations due to low enrollment or any other unforeseen circumstance will be refunded.
- 2) Class Cancellation- Classes cancelled due to rain, heat, or air quality will be rescheduled for up to one week at the end of the season, when possible. There are no refunds for cancelled classes.

- 3) Youth Leadership Program- Registration fee is refunded if the applicant is not accepted into the program.

Rentals

In the event the rental facility/field should become unavailable due to any such circumstances (flooding, fire, natural disaster, severe weather, health and safety, pandemic, Federal, State or local mandates, power outages, criminal acts), the District reserves the right to cancel the reservation and will refund all fees paid. Fees will not be refunded for reservation times not used.

Picnic

The following procedures will be adopted for picnic rentals. Any extenuating circumstances will need to be approved by the Business Services Manager.

- 1) *Customer Cancellation*: Picnic reservation cancellations must be made two weeks in advance to receive a full refund.
- 2) *Reschedule*: Reservations can be rescheduled up to 3 days in advance of the original event date.
 - a. In the instance that a new date is not selected, the credit will be issued to the account and the user can reschedule at their convenience.
 - b. The credit will expire two years from the original cancellation date.
- 3) *Weather*: Refunds will not be issued due to weather (rain, extreme heat, etc.) A credit will be issued on the account and the user can reschedule at their convenience.
- 4) *Air Quality*: If the AQI is 151 or higher, a credit will be issued to the account and the user can reschedule at their convenience.

Field

The following procedures will be adopted for field rentals. Any extenuating circumstances will need to be approved by the Recreation Manager.

- 1) *Customer Cancellation*: Field reservation cancellations must be made two weeks in advance to receive a full refund. If the request is made within two weeks, a reservation can be rescheduled at no cost.
- 2) *Reschedule*: Reservations can be rescheduled up to 3 days in advance.
 - a. In the instance that a new date is not selected, the credit will be issued to the account and the user can reschedule at their convenience.
 - b. The credit will expire two years from the original cancellation date.
- 3) *Weather*: Refunds will not be issued due to weather (rain, extreme heat, etc.)
- 4) *Air Quality*: In the event that the AQI is 151 or higher, a credit will be issued on the account and the user can reschedule at their convenience.

Facilities/Venues

The following procedures will be adopted for facility/venue rentals. Any extenuating circumstances will need to be approved by the Business Services Manager.

- 1) *Customer Cancellation*:

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- a. Weddings
 - i. Notice received 180 days or more in advance of event date – The District will retain 50% of the security deposit.
 - ii. Notice received 179 days or less before the event date – The District will retain 100% of the security deposit.
 - iii. Notice received 30 days or less before the event date – The District will retain 50% of the rental fee and 100% of the security deposit.
 - b. Event Packages/Meetings
 - i. Notice received 31 days or more before the event date – The District will retain 50% of the security deposit.
 - ii. Notice received 30 days or less before the event date – The District will retain 100% of the Security Deposit.
 - iii. Notice received 7 days or less of event date – The District will retain 50% of the rental fee and 100% of the security deposit.
- 2) *Reschedule*: Rescheduling of the reservation is subject to the conditions identified in the Wedding section with the inclusion of:
- a. Whatever compensation that was not retained by the District will be credited to the account for future rental use.
 - b. The rescheduled date must be no later than one year after the original event date.

Customer Satisfaction

In the instance that a customer is not satisfied with their experience, the District will respond according to the type of service/program.

Recreation Programs

- 1) Repeat the program at no charge.
- 2) Receive full credit that can be applied to any other program.
- 3) If the program is facilitated by a contracted instructor, the instructor will be immediately notified, and they will not receive payment for that participant.
 - a. If a participant chooses to repeat the program, the instructor will not receive payment for the repeated class.
 - b. Should concerns arise that a customer is abusing the policy, District leadership will review options for handling the situation.

After-School Program:

- 1) If a customer wants to end participation in the program, a refund will be provided for the days that they have paid for, effective from that day forward.
- 2) The District does not prorate for days unattended.
- 3) Refunds shall not be provided for days they have already attended the program.

Facility Rentals:

- 1) Refunds for Facility Rentals are not standard practice.

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- 2) At the Business Services Manager's discretion, a partial refund may be awarded depending on the severity of the situation.

Authority: General Manager, Board of Directors

Holli Drobny

Author (print and sign)

Date

Annabel Grimm

General Manager

Date

Approved by the Board of Directors on: _____



BOARD OF DIRECTORS

Finance Committee

STAFF REPORT

DATE: March 28, 2024
TO: Board of Directors
FROM: Annabel Grimm
SUBJECT: Lakeside Pavilion Audio Improvements

BACKGROUND

The District allocated \$23,000 in the Fiscal Year 23/24 budget to Lakeside Pavilion improvements, which included an update to the audio-visual system and the installation of a permanent projector and screen. During the installation, faulty audio equipment was discovered. The new equipment and installation are estimated at \$7,000.

FINANCIAL IMPACT

The woodchipper replacement was approximately \$24,200 under budget. There would be no financial impact on the General Fund if \$7,000 of cost savings from the woodchipper replacement were reallocated to the Lakeside project.

RECCOMENDATION

The Board reallocates cost savings of \$7,000 from the woodchipper replacement to the Lakeside project.