



CHICO AREA RECREATION AND PARK DISTRICT
545 VALLOMBROSA AVENUE, CHICO, CA 95926
Phone (530) 895-4711 Fax (530) 895-4721
Thursday, June 21, 2018 – 7:00 p.m.

*Posted Prior to 5:00 pm
Friday, June 15, 2018*

BOARD MEMBERS:

Jan Sneed, Chair
Bob Malowney, Vice Chair
Herman Ellis
Tom Lando
Michael Worley

CARD STAFF:

Ann Willmann, General Manager
Terry Zeller, Director of Parks and Recreation
Heather Childs, Finance Manager
Jennifer Marciales, Executive Assistant

GENERAL INFORMATION:

1. Agendas:

Agendas are available at the meeting or may be picked up in advance at the CARD Office the day prior to the Board meeting without charge.

2. Agenda Items:

Agenda items are available for public inspection at each meeting or in advance at the CARD Office the day prior to the Board meeting. Copies of agenda items will be available at 20¢ per page.

Notice: if a writing that is a public record pursuant to Government Code Section 54957.5(a) and that relates to an item on this agenda for open session is distributed less than 72 hours prior to this meeting, the writing shall be available for public inspection at the offices of the Chico Area Recreation and Park District, located at 545 Vallombrosa Avenue, Chico, California, at the time the writing is distributed to all or the majority of all of the members of the body.

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 and to voluntarily write their names on the provided record.



**REGULAR MEETING OF THE CHICO AREA
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS
Thursday, June 21, 2018 – 7:00 p.m.**

*Posted Prior to 5:00 pm
Friday, June 15, 2018*

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

There are no presentations.

5.0 CONSENT AGENDA

5.1 Minutes of the Regular Meeting of the Board of Directors of May 17, 2018

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

5.2 Minutes of the Special Meeting of the Board of Directors of May 30, 2018

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

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

5.4 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 Revised 2018/2019 Preliminary Budget (Version 2) (Staff Report 18-22)

General Manager Willmann will provide an overview of the changes made between Version 1 and Version 2 of the 2018/2019 preliminary budget - *Information/Possible Action*

- 7.2 Public Hearing for Budget for Fiscal Year 2018/2019 (Staff Report 18-23)
Public Hearing – Opportunity to appear and be heard regarding the proposed adoption of Resolution 18-6, Resolution of the Board of Directors of the Chico Area Recreation and Park District Adopting the Final Budget for the 2018/2019 Fiscal Year.
- 7.3 Resolution 18-7 of the Board of Directors of the Chico Area Recreation and Park District Establishing Appropriations Limits for the 2018-2019 Fiscal Year (Staff Report 18-24)
Action Requested - that the Board of Directors adopt Resolution 18-7 of the Board of Directors of the Chico Area Recreation and Park District establishing Appropriations Limits for the 2018-2019 Fiscal Year at \$9,491,133.
- 7.4 District Update (Staff Report 18-25) - General Manager Willmann and Park and Recreation Director Zeller will provide an update to the Board of current projects and District updates, including, but not limited to, the Facility Feasibility Study, Youth Sports Programming, City of Chico Parks MOU, Master Plan Community Meetings, Community Park Sports Lighting, Updated Landscaping at Lakeside Pavilion, and Fuel Reduction Mowing - *Information/Possible Action*

8.0 NEW BUSINESS

- 8.1 CalPERS EPMC (Employer Paid Member Contributions) Resolution (Staff Report 18-26)
- Action Requested – that the Board of Directors adopt Resolution 18-8 of the Board of Directors of the Chico Area Recreation and Park District for Employer Paid Member Contributions.
- 8.2 Employee Performance Review Incentive (Staff Report 18-27) - *Action Requested – that the Board of Directors direct staff how to proceed.*

9.0 BOARD OF DIRECTORS' REPORTS/SPECIAL ASSIGNMENTS

- 9.1 Butte County Special Districts Association/LAFCO
- 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 Special Meeting of the Board of Directors of the Chico Area Recreation and Park District on July 12, 2018.



**REGULAR MEETING OF THE CHICO AREA
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS
545 VALLOMBROSA AVENUE, CHICO, CA 95926**

**(Draft)
MINUTES
May 17, 2018**

Board Members Present: Jan Sneed, Chair
Bob Malowney, Vice Chair
Herman Ellis, Board Member
Tom Lando, Board Member
Michael Worley, Board Member

Staff Members Present: Ann Willmann, General Manager
Terry Zeller, Director of Parks and Recreation
Jennifer Marciales, Executive Assistant

1.0 CALL TO ORDER

1.1 Roll Call

The meeting was called to order at 7:00 p.m., and roll call was taken as noted above.

2.0 CORRESPONDENCE

There was no correspondence.

3.0 PUBLIC COMMENTS

There were no comments.

4.0 PRESENTATIONS

There were no presentations.

5.0 CONSENT AGENDA

M/S/C/ (Directors Lando/Worley) that the Board of Directors approves the consent agenda as presented.

The vote was as follows: Ayes carried

Ayes: Sneed, Malowney, Ellis, Lando, Worley

Noes: None

Abstain: None

Absent: None

6.0 REGULAR AGENDA

No items were removed from the consent agenda.

7.0 UNFINISHED BUSINESS

7.1 District Update

General Manager Willmann and Park and Recreation Director Zeller reviewed their staff report with the Board and provided an update on the Community Park Tennis/Pickleball Courts Resurfacing, Sycamore Field Upgrades, DFJ Family Night Out Events, Junior

Giants Program, CARD Marketing, Nature Center Carnival, American Lung Association Partnership, and the CARD Parks Team Annual Spring Planting Workshop.

Jerry Hughes addressed the Board and stated that he feels the Senior Softball League needs a larger space to host tournaments. He noted that in addition to Sycamore Field, they could use Hooker Oak, Wildwood, DeGarmo, and/or Community Park. Mr. Hughes suggested that Park and Recreation Director Zeller talk with the Senior Softball League and review potential options for them to host tournaments.

7.2 Public Hearing and Resolution Approving Engineer's Reports, Confirming Diagrams and Assessments and Ordering the Continuation of the Levy of Assessments for Fiscal Year 2018-19 for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-005) Landscaping and Lighting Assessment Districts

M/S/C/ (Directors Lando/Worley) that the Board of Directors approves the Resolution Approving the Engineer's Reports, Confirming Diagrams and Assessments and Ordering the Continuation of the Levy of Assessments for fiscal year 2018-19 for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts.

Chair Sneed opened the floor for the public hearing at 7:15 p.m. There being no public comments, Chair Sneed closed the public hearing at 7:16 p.m.

The vote was as follows: Ayes carried
Ayes: Sneed, Malowney, Ellis, Lando, Worley
Noes: None
Abstain: None
Absent: None

8.0 NEW BUSINESS

8.1 Proposition 68 Endorsement

General Manager Willmann presented information to the Board regarding a formal endorsement of Proposition 68. After review and consideration, no action was taken on this agenda item due to the lack of a motion.

9.0 BOARD OF DIRECTORS' REPORTS/SPECIAL ASSIGNMENTS

9.1 Butte County Special Districts Association/LAFCO

There were no comments.

9.2 Other Reports

Director Malowney stated that at the Finance Committee Meeting, General Manager Willmann reviewed the fund balance and reserves with the Committee. He noted that the Committee and General Manager discussed presenting the information to the Board at an upcoming meeting. General Manager Willmann stated that she would like to schedule a Special Board Meeting on May 30, 2018 at 10:00 a.m. to review the information.

10.0 DIRECTORS' COMMENTS

Director Malowney complimented General Manager Willmann for doing a great job presenting information at the Master Plan Community Meeting held at the Dorothy Johnson Center. He stated that a majority of the public comments received related to the condition of the roads in the Chapman area, and the potential congestion the Community Park road connection could cause.

General Manager Willmann stated that staff will be scheduling another meeting at the church to further review the proposed Community Park road connection project.

11.0 GENERAL MANAGER'S COMMENTS

There were no comments.

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 7:27 p.m. to the Special Meeting of the Board of Directors of the Chico Area Recreation and Park District on May 30, 2018.

Respectfully submitted,

Ann Willmann, General Manager
Secretary to the Board



**SPECIAL MEETING OF THE CHICO AREA
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS
545 VALLOMBROSA AVENUE, CHICO, CA 95926**

**(Draft)
MINUTES
May 30, 2018**

Board Members Present: Jan Sneed, Chair
Bob Malowney, Vice Chair
Herman Ellis, Board Member
Tom Lando, Board Member
Michael Worley, Board Member

Staff Members Present: Ann Willmann, General Manager
Terry Zeller, Director of Parks and Recreation
Jennifer Marciales, Executive Assistant

1.0 CALL TO ORDER

1.1 Roll Call

The meeting was called to order at 10:02 a.m., and roll call was taken as noted above.

2.0 PUBLIC COMMENTS

Jerry Hughes addressed the Board and stated that he noticed that a Master Plan Community Meeting has not been scheduled specifically related to aquatics. General Manager Willmann stated that the Aquatics Feasibility Study has already been completed, and aquatics will be discussed during site specific workshops.

Jerry Hughes further stated that he is concerned about the possible transfer of Husa Ranch from the City of Chico to CARD. He noted that it would not be appropriate for CARD to take over responsibility of that park because it is a storm retention facility. General Manager Willmann stated that CARD is in preliminary discussions with the City of Chico, but would be happy to meet with him to discuss his concerns.

3.0 DISTRICT BUDGET WORK SESSION

General Manager Willmann reviewed the District's fund balance and reserves related to the preparation of the 2018/2019 budget, specifically with reference to the \$1,700,000 pension liability.

Director Lando stated that he would like to know the current interest rate for CARD's unfunded liability, and stated that he feels it may be more beneficial to pay it off rather than reallocate funds.

The consensus of the Board was to review two options for the fund balance and reserves at the Regular Board Meeting on June 21, 2017.

4.0 ADJOURNMENT

There being no further business, the Special Meeting of the Board of Directors was adjourned at 10:52 a.m. to the Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on June 21, 2018.

Respectfully submitted,

Ann Willmann, General Manager
Secretary to the Board

**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2017-2018**

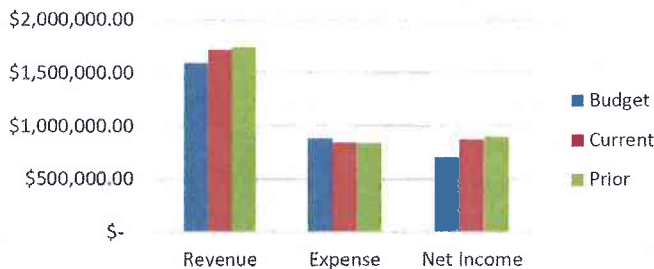
**May 2018
92% of the Year**

AFTERSCHOOL

We are at 108% of Budgeted Revenues and 95% of Budgeted Expenses. The Afterschool Program began on August 21, 2017. Our Net Income is \$29,152.72 less than last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 1,591,186.00	\$ 1,713,873.09	\$ 1,738,478.71
EXPENSES	\$ 882,956.00	\$ 842,833.47	\$ 838,286.37

AFTERSCHOOL

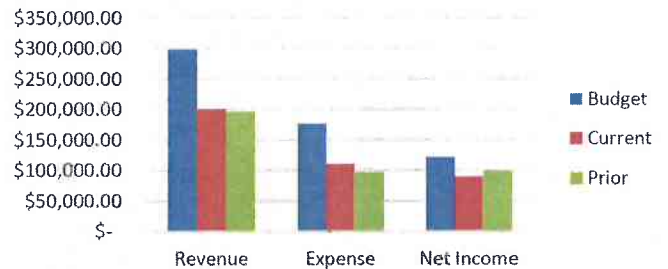


CAMPS

We are at 67% of Budgeted Revenues and 63% of Budgeted Expenses. CAMPS are seasonal. The majority run June-August. The rest are during school breaks in December/January and March. Therefore we are towards the end for CAMPS for the Fiscal Year. Our Net Income is currently \$9,121.12 less than last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 298,240.00	\$ 200,600.34	\$ 196,536.60
EXPENSES	\$ 176,551.00	\$ 110,579.05	\$ 97,394.19

CAMPS

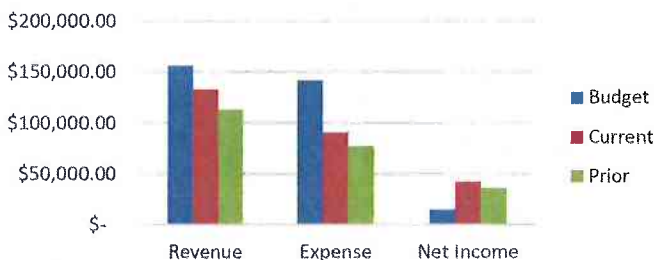


AQUATICS

We are at 85% of Budgeted Revenues and 64% of Budgeted Expenses. Aquatics is seasonal. Programming runs June-August. Therefore we are past the half-way mark for the Fiscal Year. Our Net Income is currently \$6,327.99 over this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 155,950.00	\$ 132,717.61	\$ 112,832.83
EXPENSES	\$ 141,442.00	\$ 90,449.16	\$ 76,892.37

AQUATICS

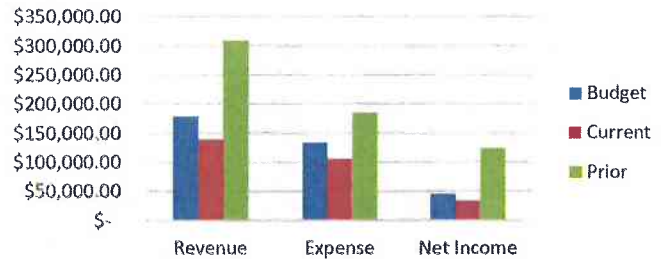


CLASSES

We are at 78% of Budgeted Revenues and 79% of Budgeted Expenses. We have various classes that run throughout the year. Our Net Income is currently \$90,006.98 less than this time last year. This is mainly due to the fact that we no longer have the THRIVE program.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 179,150.00	\$ 139,371.15	\$ 308,528.48
EXPENSES	\$ 133,890.00	\$ 90,449.16	\$ 184,743.06

CLASSES



**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2017-2018**

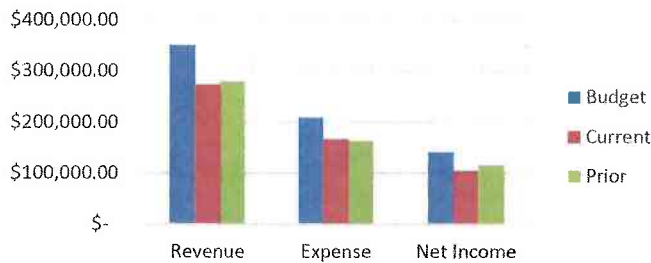
**May 2018
92% of the Year**

ADULT SPORTS

We are at 78% of Budgeted Revenues and 80% of Budgeted Expenses. Our Net Income is \$10,090.13 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 350,600.00	\$ 273,656.01	\$ 279,761.22
EXPENSES	\$ 209,400.00	\$ 167,935.53	\$ 163,950.61

ADULT SPORTS

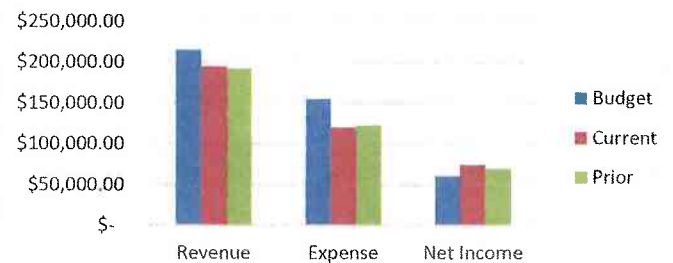


YOUTH SPORTS

We are at 91% of Budgeted Revenues and 78% of Budgeted Expenses. Our Net Income is \$4,854.36 over this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 215,100.00	\$ 194,914.09	\$ 192,122.69
EXPENSES	\$ 154,700.00	\$ 120,420.39	\$ 122,483.35

YOUTH SPORTS

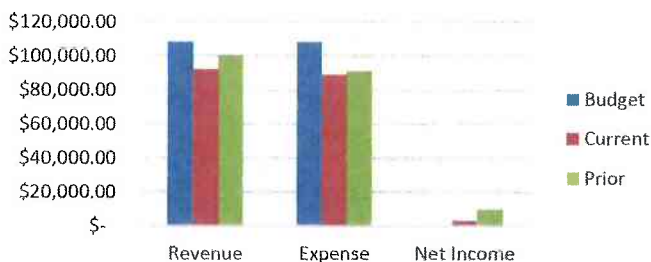


SENIORS

We are at 85% of Budgeted Revenues and 82% of Budgeted Expenses. Our Net Income is \$6,267.58 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 108,520.00	\$ 92,431.94	\$ 100,600.84
EXPENSES	\$ 108,330.00	\$ 89,129.98	\$ 91,031.30

SENIORS

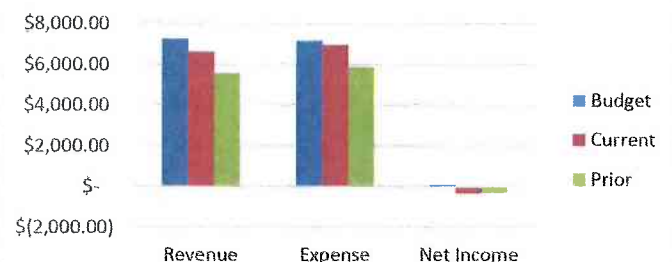


SPECIAL EVENTS

We are at 92% of Budgeted Revenues and 97% of Budgeted Expenses. Our Net Income is 25.25 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	\$ 7,250.00	\$ 6,639.90	\$ 5,555.50
EXPENSES	\$ 7,150.00	\$ 6,964.97	\$ 5,855.32

SPECIAL EVENTS



**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2017-2018**

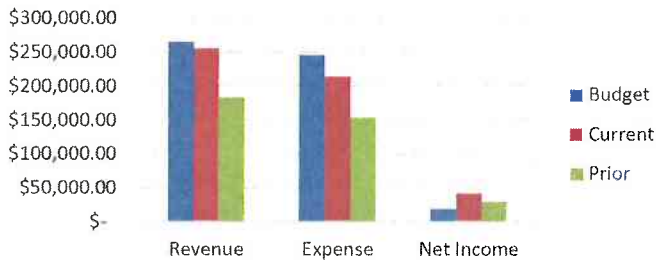
**May 2018
92% of the Year**

NATURE CENTER

We are at 96% of Budgeted Revenues and 87% of Budgeted Expenses. Our Net Income is \$12,169.00 over this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 265,080.00	\$ 255,243.19	\$ 183,326.92
EXPENSES	\$ 245,726.00	\$ 213,355.01	\$ 153,607.74

NATURE CENTER

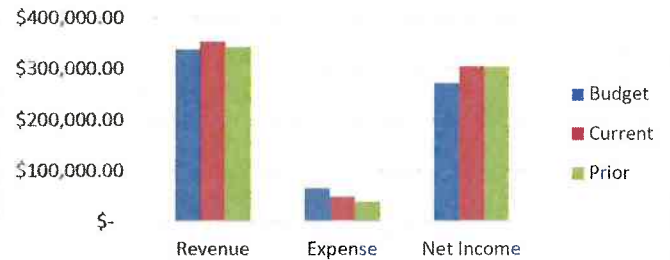


FACILITY RENTAL

We are at 105% of Budgeted Revenues and 73% of Budgeted Expenses. Our Net Income is \$811.86 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 337,591.00	\$ 352,802.63	\$ 342,546.86
EXPENSES	\$ 66,000.00	\$ 48,404.92	\$ 38,961.01

FACILITY RENTAL



* Net Revenue may be affected by changes in our registration software

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2017-2018

DESCRIPTION	2017-2018 Budget	May 2018	2017-2018 YTD	2017-2018 % of Budget	Remaining Budget	2016-2017 Budget	May 2017	2016-2017 YTD	2016-2017 % of Budget	Difference by Year
AFTERSCHOOL										
INCOME	1,591,186.00	247,238.62	1,713,873.09	108%	(122,687.09)	1,750,430.00	200,003.96	1,738,476.71	99%	(24,605.62)
INCOME	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(62,106.00)	(8,424.99)	(54,194.35)	87%	(7,911.65)	(66,840.00)	(4,150.31)	(48,336.77)	72%	(5,857.58)
CONTRACT SERVICES	(3,500.00)	-	(3,500.24)	100%	0.24	(3,500.00)	-	(3,500.00)	100%	(0.24)
PART-TIME WAGES	(817,350.00)	(91,588.79)	(785,138.88)	96%	(32,211.12)	(946,494.00)	(92,889.06)	(796,449.60)	83%	1,310.72
TOTAL AFTERSCHOOL	708,230.00	147,224.84	871,039.62	123%	(162,809.62)	733,596.00	102,964.59	900,192.34	123%	(29,152.72)
CAMPS										
INCOME	298,240.00	-	200,600.34	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(18,700.00)	(5,041.53)	(9,612.51)	67%	97,639.66	325,000.00	8,649.00	196,536.60	60%	4,063.74
PROGRAM TRANSPORTATION	(1,500.00)	-	(1,255.70)	51%	(9,087.49)	(18,000.00)	(6,899.96)	(13,563.12)	75%	3,950.61
CONTRACT SERVICES	(46,600.00)	(400.22)	(30,563.38)	84%	(244.30)	(1,500.00)	-	-	0%	(1,255.70)
PART-TIME WAGES	(91,751.00)	(2,911.29)	(69,147.46)	66%	(16,036.62)	(57,500.00)	(375.00)	(27,581.30)	48%	(2,982.08)
INSTRUCTOR WAGES	(18,000.00)	-	-	75%	(22,603.54)	(97,642.00)	(1,155.39)	(56,249.77)	58%	(12,897.69)
TOTAL CAMPS	121,689.00	(8,353.04)	90,021.29	74%	31,667.71	120,358.00	218.65	99,142.41	82%	(9,121.12)
AQUATICS										
INCOME	155,950.00	3,901.79	132,717.61	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(5,165.00)	(593.14)	(3,333.87)	85%	23,232.39	126,110.00	1,912.23	112,832.83	89%	19,884.78
CLOTHING	(800.00)	(706.03)	(706.03)	65%	(1,831.13)	(4,265.00)	(1,025.48)	(2,839.28)	67%	(494.59)
CONTRACT SERVICES	-	-	-	88%	(93.97)	(700.00)	(602.16)	(602.16)	86%	(103.87)
INSTRUCTOR WAGES	(3,785.00)	-	-	0%	(3,785.00)	-	-	-	0%	-
PART-TIME WAGES	(135,477.00)	(2,465.09)	(80,037.26)	59%	(55,439.74)	(114,593.00)	(2,051.02)	(65,753.53)	57%	(14,283.73)
TOTAL AQUATICS	10,723.00	137.53	48,640.45	454%	(37,917.45)	6,552.00	(1,766.43)	43,637.86	666%	5,002.59
CLASSES										
INCOME	179,150.00	12,200.44	139,371.15	0%	-	-	-	-	0%	-
ADVERTISING	-	-	-	78%	39,778.85	230,400.00	37,686.43	308,528.48	134%	(169,157.33)
PROGRAM SUPPLIES	(4,000.00)	(494.68)	(3,989.62)	0%	(10.38)	(750.00)	-	-	0%	-
CLOTHING	-	-	-	100%	-	(750.00)	(681.49)	(9,981.39)	131%	5,991.77
CONTRACT SERVICES	(27,325.00)	(1,712.90)	(14,964.60)	55%	(12,360.40)	(34,400.00)	(2,254.04)	(898.22)	120%	898.22
PART-TIME WAGES	(11,740.00)	(403.50)	(4,746.48)	40%	(6,993.52)	(48,360.00)	(8,229.56)	(18,841.54)	55%	3,876.94
INSTRUCTOR WAGES	(91,000.00)	(10,440.21)	(81,992.01)	90%	(9,107.99)	(76,500.00)	(8,579.74)	(70,978.38)	147%	66,231.90
TOTAL CLASSES	45,085.00	(850.85)	33,778.44	75%	11,306.56	62,040.00	17,941.60	123,785.42	200%	(90,006.98)
ADULT SPORTS										
INCOME	350,600.00	42,295.31	273,656.01	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(26,300.00)	(4,014.24)	(22,021.52)	78%	76,943.99	348,200.00	45,335.59	279,761.22	80%	(6,105.21)
PROGRAM TRANSPORTATION	-	-	-	84%	(4,278.48)	(25,780.00)	(3,508.77)	(23,252.86)	90%	1,231.34
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(6,800.00)	-	(58.00)	1%	(6,742.00)	(6,800.00)	-	(4,796.00)	0%	4,738.00
PART-TIME WAGES	(176,300.00)	(7,587.14)	(59,776.19)	34%	(116,523.81)	(72,875.00)	(6,797.51)	(96,868.43)	71%	4,738.00
OFFICIALS WAGES	-	(14,867.34)	(86,079.82)	0%	86,079.82	(100,000.00)	(13,549.97)	(39,035.32)	133%	37,090.24
TOTAL ADULT SPORTS	141,200.00	15,826.59	105,720.48	75%	35,479.52	142,745.00	21,479.34	115,810.61	81%	(10,090.13)
				0%					0%	

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2017-2018

DESCRIPTION	2017-2018 Budget	May 2018	2017-2018 YTD	2017-2018 % of Budget	Remaining Budget	2016-2017 Budget	May 2017	2016-2017 YTD	2016-2017 % of Budget	Difference by Year
<u>YOUTH SPORTS</u>										
INCOME	215,100.00	13,321.94	194,914.09	0%	20,185.91	214,900.00	9,323.04	192,122.69	0%	
PROGRAM SUPPLIES	(8,600.00)	(617.86)	(7,054.74)	91%	(1,545.26)	(9,375.00)	(533.23)	(8,196.45)	89%	2,791.40
PROGRAM TRANSPORTATION	(1,600.00)	-	-	82%	(1,600.00)	(1,700.00)	-	-	87%	1,141.71
CLOTHING	(10,300.00)	(459.12)	(10,149.83)	0%	(150.17)	(10,000.00)	-	(10,157.37)	0%	-
CONTRACT SERVICES	(13,900.00)	-	(1,539.90)	99%	(12,360.10)	(13,750.00)	-	(1,266.99)	102%	7.54
PART-TIME WAGES	(120,300.00)	(10,820.33)	(101,675.92)	11%	(18,624.08)	(117,100.00)	(8,068.96)	(102,862.54)	9%	(272.91)
OFFICIALS WAGES	-	-	-	85%	-	-	-	-	88%	1,186.62
TOTAL YOUTH SPORTS	60,400.00	1,424.63	74,493.70	123%	(14,093.70)	62,975.00	720.85	69,639.34	111%	4,854.36
<u>SENIOR PROGRAMS</u>										
INCOME	108,520.00	6,010.43	92,431.94	0%	16,088.06	113,092.00	10,957.54	100,800.84	0%	
PROGRAM SUPPLIES	(5,250.00)	(253.39)	(3,867.88)	85%	(1,382.12)	(5,300.00)	(200.29)	(3,667.12)	89%	(8,168.90)
PROGRAM TRANSPORTATION	-	-	-	74%	-	-	-	-	69%	(200.76)
CONTRACT SERVICES	(36,700.00)	(1,940.81)	(30,375.52)	0%	(6,324.48)	(37,400.00)	(4,228.63)	(35,218.44)	0%	
PART-TIME WAGES	(46,380.00)	(3,607.47)	(38,140.42)	83%	(8,239.58)	(44,680.00)	(3,007.46)	(32,273.97)	94%	4,842.92
INSTRUCTOR WAGES	(20,000.00)	(1,735.80)	(16,746.16)	82%	(3,253.84)	(7,500.00)	(2,242.97)	(19,871.77)	72%	(5,866.45)
TOTAL SENIOR PROGRAMS	190.00	(1,527.04)	3,301.96	84%	(3,111.96)	18,212.00	1,278.19	9,569.54	265%	3,125.61
<u>SPECIAL EVENTS</u>										
INCOME	7,250.00	1,210.00	6,639.90	173%	610.10	9,150.00	1,000.00	5,555.50	53%	(6,267.58)
PROGRAM SUPPLIES	(4,350.00)	(941.25)	(4,450.86)	0%	100.86	(7,400.00)	(35.00)	(3,329.99)	0%	
MILEAGE	-	-	-	92%	-	-	-	-	61%	1,084.40
CONTRACT SERVICES	(2,800.00)	-	(2,514.11)	102%	(285.89)	-	-	(2,525.33)	45%	(1,120.87)
PART-TIME WAGES	-	-	-	0%	-	-	-	-	0%	-
TOTAL SPECIAL EVENTS	100.00	268.75	(325.07)	0%	425.07	1,750.00	965.00	(299.82)	0%	(25.25)
<u>NATURE CENTER</u>										
INCOME	248,580.00	19,647.38	239,645.01	0%	8,934.99	219,845.00	9,662.51	155,048.70	0%	
FACILITY RENTALS	2,500.00	-	255.00	96%	2,245.00	7,000.00	965.00	7,768.50	71%	84,596.31
FUNDRAISING (DONATIONS)	14,000.00	144.00	15,343.18	10%	(1,343.18)	12,000.00	11,512.22	20,509.72	111%	(7,513.50)
GRANT FUNDING	-	-	-	110%	-	-	-	-	171%	(5,166.54)
ENDOWMENT	-	-	-	0%	-	-	-	-	0%	-
FULL-TIME WAGES	(55,000.00)	(4,168.01)	(47,922.43)	0%	(7,077.57)	(48,510.00)	(3,835.21)	(43,027.62)	0%	
PART-TIME WAGES	(115,876.00)	(8,717.26)	(90,141.13)	87%	(25,734.87)	(106,123.00)	(5,257.08)	(60,941.87)	89%	(4,894.81)
FICA	(13,500.00)	(1,421.39)	(17,028.89)	78%	3,528.89	(12,163.00)	(695.56)	(7,953.67)	57%	(29,199.26)
RETIREMENT	(10,000.00)	(136.15)	(2,999.20)	126%	(7,000.80)	(5,500.00)	(609.38)	(6,058.67)	65%	(9,075.22)
MEDICAL	(12,000.00)	(780.09)	(8,044.80)	30%	(3,955.20)	(11,610.00)	(729.37)	(7,782.38)	110%	3,059.47
WC INSURANCE	(8,000.00)	-	-	67%	(8,000.00)	(6,720.00)	-	-	67%	(262.42)
CLOTHING	(3,700.00)	(4,352.47)	(5,957.26)	0%	2,257.26	(3,480.00)	-	-	0%	
STAFF TRAINING	(600.00)	-	(528.91)	161%	(71.09)	(1,500.00)	(501.29)	(1,466.27)	0%	(5,957.26)
ADVERTISING	(500.00)	-	(500.00)	88%	-	(1,600.00)	-	(2,042.17)	98%	937.36
COPYING	(3,275.00)	(18.69)	(3,302.74)	100%	27.74	(1,500.00)	(50.36)	(1,478.43)	128%	1,542.17
EQUIPMENT/SOFTWARE	(500.00)	-	(571.31)	101%	71.31	(500.00)	-	(261.88)	99%	(1,824.31)
CONTRACT SERVICES	(1,500.00)	(2,599.93)	(5,304.39)	114%	3,804.39	(1,000.00)	(108.99)	(3,445.27)	52%	(309.43)
PROGRAM SUPPLIES	(19,575.00)	(4,397.49)	(30,917.57)	354%	11,342.57	(18,215.00)	(1,307.18)	(18,901.67)	345%	(1,859.12)
MILEAGE	(500.00)	-	(136.38)	158%	(363.62)	(500.00)	-	(247.84)	104%	(12,015.90)
				27%					50%	111.46

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2017-2018

DESCRIPTION	2017-2018 Budget	May 2018	2017-2018 YTD	2017-2018 % of Budget	Remaining Budget	2016-2017 Budget	May 2017	2016-2017 YTD	2016-2017 % of Budget	Difference by Year
RENT										
PROPERTY & LIABILITY INSUR	(1,200.00)	-	-	0%	(1,200.00)	(1,000.00)	-	-	0%	-
TOTAL NATURE CENTER	19,354.00	(6,800.10)	41,888.18	216%	(22,534.18)	23,924.00	9,045.31	29,719.18	124%	12,169.00
FACILITY RENTAL										
INCOME										
PROGRAM SUPPLIES	337,591.00	43,881.66	352,802.63	105%	(15,211.63)	314,591.00	35,493.54	342,546.86	109%	10,255.77
CONTRACT SERVICES	(8,000.00)	(554.08)	(3,363.20)	42%	(4,636.80)	(8,000.00)	-	(2,990.42)	37%	(372.78)
PART-TIME WAGES	(16,000.00)	-	(6,988.48)	44%	(9,011.52)	(24,000.00)	-	(6,403.00)	27%	(585.48)
	(42,000.00)	(4,398.75)	(38,053.24)	91%	(3,946.76)	(36,000.00)	(3,374.67)	(29,567.59)	82%	(8,485.65)
TOTAL FACILITY RENTAL	271,591.00	38,928.83	304,397.71	112%	(32,806.71)	246,591.00	32,118.87	303,585.85	123%	811.86
RECREATION - MISC. & ADMIN										
INCOME										
PUBLICATIONS/LEGAL NOTICE	-	(315.46)	(7,936.18)	0%	7,936.18	-	647.80	(290.91)	0%	(7,645.27)
CONFERENCES	(21,000.00)	(1,322.98)	(19,028.05)	91%	(1,971.95)	(21,000.00)	(20.00)	(22,633.51)	108%	3,605.46
MILEAGE	(6,000.00)	-	(7,868.32)	131%	1,868.32	(6,000.00)	(35.00)	(2,969.03)	49%	(4,899.29)
OFFICE SUPPLIES	(1,000.00)	-	-	0%	(1,000.00)	(1,000.00)	-	-	0%	-
CLOTHING	(12,300.00)	(363.24)	(7,213.64)	59%	(5,086.36)	(12,300.00)	(94.13)	(7,581.66)	62%	368.02
ACL/OVERTIME	(200.00)	-	(140.21)	70%	(59.79)	(200.00)	-	-	0%	(140.21)
PART-TIME WAGES	(5,000.00)	-	-	0%	(5,000.00)	(5,000.00)	-	-	0%	-
FULL TIME WAGES	(395,000.00)	(32,419.95)	(383,533.17)	97%	(11,466.83)	(364,490.00)	(31,533.11)	(358,381.22)	98%	3,230.60
TOTAL RECREATION - MISC. & ADMIN	(445,500.00)	(34,421.63)	(425,719.57)	96%	(19,780.43)	(421,990.00)	(31,034.44)	(395,086.93)	94%	(30,632.64)
TOTAL PROGRAM SUMMARY	933,062.00	151,858.51	1,147,237.19	123%	(214,175.19)	996,753.00	153,931.53	1,299,695.80	130%	(152,458.61)

**CHICO AREA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS - TABLE OF CONTENTS
MAY 2018**

BALANCE SHEET	2
GENERAL FUND - FUND 2490	
EXECUTIVE SUMMARY	5
SUMMARY OF PROGRAM REVENUE	6
SALARIES AND BENEFITS SUMMARY	7
SERVICES AND SUPPLY EXPENSE SUMMARY	8
SUMMARY OF REVENUES AND EXPENDITURES - NATURE CENTER	9
PARK FUND - FUND 2480	
EXECUTIVE SUMMARY	10
OAK WAY - FUND 2495	
EXECUTIVE SUMMARY	11
PETERSON PARK - FUND 2497	
EXECUTIVE SUMMARY	12
BARONI PARK - FUND 2498	
EXECUTIVE SUMMARY	13

NOTE: This completes 11 months of the fiscal year and represents 92% of the year.

**CHICO AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
MAY 2018**

	MAY 2018	MAY 2017
ASSETS		
CASH		
CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	5,495,924.89	4,910,157.50
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	1,641.01	2,419.95
CASH ON DEPOSIT WITH COUNTY (PARK FUND)	105,151.16	96,533.48
CASH ON DEPOSIT WITH COUNTY (OAK WAY)	81,933.96	81,516.77
CASH ON DEPOSIT WITH COUNTY (PETERSON PARK)	73,124.98	78,934.24
CASH ON DEPOSIT WITH COUNTY (BARONI PARK)	133,660.42	125,999.05
CASH ON DEPOSIT WITH COUNTY (ROTARY)	16,534.52	16,511.83
CASH ON DEPOSIT WITH ROTARY FOUNDATION	500.96	500.96
CASH - GOLDEN VALLEY BANK	572,877.34	493,026.39
PETTY CASH	600.00	500.00
BANK SUSPENSE	39,237.10	84,025.82
SUBTOTAL	6,521,186.34	5,890,125.99
FMV ADJUSTMENT (GENERAL FUND)	-	-
FMV ADJUSTMENT (PARK FUND)	-	-
FMV ADJUSTMENT (OAK WAY)	-	-
FMV ADJUSTMENT (PETERSON PARK)	-	-
FMV ADJUSTMENT (BARONI PARK)	-	-
FMV ADJUSTMENT (ROTARY FUND)	-	-
SUBTOTAL	-	-
RECEIVABLES		
ACCOUNTS RECEIVABLE	1,035,660.33	906,740.51
A/R - ONLINE PAYMENT CLEARING	-	-
A/R - IN HOUSE CREDIT CARDS	16,325.00	5,455.00
INTEREST RECEIVABLE (GENERAL FUND)	-	-
INTEREST RECEIVABLE (PARK FUND)	(0.00)	-
INTEREST RECEIVABLE (OAK WAY)	-	-
INTEREST RECEIVABLE (PETERSON PARK)	-	-
INTEREST RECEIVABLE (BARONI PARK)	-	-
RECEIVABLES	1,051,985.33	912,195.51
DUE FROM OTHER FUNDS		
DUE TO GENERAL FUND FROM OTHER FUNDS	160,616.06	157,262.60
DUE TO GENERAL FUND FROM PARK FUND	-	-
DUE TO GENERAL FUND FROM OAK WAY FUND	-	-
DUE TO GENERAL FUND FROM PETERSON PARK FUND	-	-
DUE TO GENERAL FUND FROM BARONI PARK FUND	-	-
DUE FROM OTHER FUNDS	160,616.06	157,262.60
TOTAL CURRENT ASSETS	7,733,787.73	6,959,584.10
PREPAID PENSION CONTRIBUTION	244,817.85	275,420.08
FIXED ASSETS		
LAND	11,634,790.52	11,634,790.52
LAND IMPROVEMENTS	24,769,004.40	24,260,700.41
LEASEHOLD IMPROVEMENTS	1,098,162.52	1,098,162.52
EQUIPMENT	848,968.25	848,968.25
EQUIPMENT - COMPUTERS	276,499.35	270,450.99
EQUIPMENT - AUTOS	371,592.10	349,973.72

**CHICO AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
MAY 2018**

	MAY 2018	MAY 2017
CONSTRUCTION IN PROGRESS	54,646.86	15,753.16
SUBTOTAL	39,053,664.00	38,478,799.57
ACCUMULATED DEPRECIATION	(12,290,441.83)	(11,415,180.23)
SUBTOTAL	26,763,222.17	27,063,619.34
TOTAL ASSETS	34,741,827.75	34,298,623.52
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	789,365.00	385,292.00

**CHICO AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
MAY 2018**

	MAY 2018	MAY 2017
LIABILITIES		
ACCOUNTS PAYABLE	81,062.01	94,540.40
ACCRUED EXPENSES		
ACCRUED PAYROLL	5,248.64	5,248.64
PAYROLL FEDERAL TAXES	-	748.68
PAYROLL STATE TAXES	-	219.19
PAYROLL EMPLOYEE MEDI & FICA	-	527.60
PAYROLL EMPLOYER MEDI & FICA LIAB	(1,429.65)	527.60
PAYROLL SDI	1,403.61	36.03
LONG TERM CARE PAY DEDUCTIONS	-	-
PAYROLL GARNISHMENTS	(202.08)	-
UNION DUES - SUPERVISORS	-	-
UNION DUES - PARKS	-	-
CALPERS 2% AT 62	-	-
457 EMPLOYEE CONTRIBUTIONS	5,398.00	-
EMPLOYEE MEDICAL WITHHOLDINGS	(1,530.84)	-
VOUCHERS PAYABLE ACCRUAL	-	-
ACCRUED INTEREST EXPENSE (GENERAL FUND)	4,082.24	4,807.47
ACCRUED INTEREST EXPENSE (PARK FUND)	-	5,917.53
ACCRUED EXPENSES	12,969.92	18,032.74
DUE TO OTHER FUNDS		
DUE TO GENERAL FUND FROM PARK FUND	-	-
DUE TO GENERAL FUND FROM OAK WAY FUND	60,135.97	58,792.76
DUE TO GENERAL FUND FROM PETERSON PARK FUND	47,781.47	47,114.43
DUE TO GENERAL FUND FROM BARONI PARK FUND	52,698.62	51,355.41
SUBTOTAL	160,616.06	157,262.60
OTHER LIABILITIES		
BANK CHARGE CLEARING ACCOUNT	(160.71)	(19,453.32)
DEFERRED REVENUE	1,620,295.78	1,139,362.97
OTHER LIAB - CLASS CLEARING ACCT	(120.30)	2,735.00
UNEARNED REVENUE	3,753.39	2,981.83
PREPAID FACILITY TRANSFER	7,219.30	-
SECURITY DEPOSITS	12,400.00	44,050.00
SECURITY HOLDING ACCT - CLASS	-	-
SUBTOTAL	1,643,387.46	1,169,676.48
TOTAL CURRENT LIABILITIES	1,898,035.45	1,439,512.22
LONG-TERM DEBT		
NOTE PAYABLE - DEGARMO	-	-
NOTE PAYABLE - SOLAR	0.51	28,800.96
NOTE PAYABLE - LAKESIDE PAVILLION	520.42	513,977.16
NET PENSION LIABILITY	2,378,682.00	1,758,201.00
LIABILITY FOR COMPENSATED ABSENCES	148,022.39	114,705.84
SUBTOTAL	2,527,225.32	2,415,684.96
TOTAL LIABILITIES	4,425,260.77	3,855,197.18
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	121,178.00	347,282.00

**CHICO AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
MAY 2018**

	MAY 2018	MAY 2017
FUND BALANCE		
SPENDABLE - COMMITTED		
SPENDABLE - COMMITTED - PETTY CASH	1,500.00	1,500.00
SPENDABLE - COMMITTED - GENERAL RESERVE	1,200,000.00	1,200,000.00
SUBTOTAL	1,201,500.00	1,201,500.00
SPENDABLE - ASSIGNED		
SPENDABLE - ASSIGNED - CAPITAL OUTLAY	50,000.00	50,000.00
SPENDABLE - ASSIGNED - LONG TERM DEBT	-	701,910.00
SPENDABLE - ASSIGNED - ELECTION COSTS	45,000.00	45,000.00
SPENDABLE - ASSIGNED - PENSION LIABILITY	1,700,000.00	-
SPENDABLE - ASSIGNED - FUNDED DEPRECIATION	340,500.00	685,500.00
SUBTOTAL	2,135,500.00	1,482,410.00
SPENDABLE - UNASSIGNED	99,174.68	326,227.76
NON-SPENDABLE	26,220,444.05	26,361,709.42
TOTAL FUND BALANCE - GENERAL FUND	29,656,618.73	29,371,847.18
FUND BALANCE - PARK FUND	38,006.87	45,301.69
FUND BALANCE - OAK WAY	4,943.25	6,335.25
FUND BALANCE - PETERSON PARK	7,718.07	13,302.06
FUND BALANCE - BARONI PARK	58,746.32	48,191.49
NET INCOME (LOSS)		
GENERAL FUND	1,137,134.66	932,321.07
PARK FUND	71,894.29	47,339.56
OAK WAY	1,608.65	2,590.10
PETERSON PARK	(2,180.46)	(145.80)
BARONI PARK	10,263.60	15,132.57
TOTAL NET INCOME (LOSS)	1,218,720.74	997,237.50
TOTAL FUND BALANCE	30,984,753.98	30,482,215.17

FOOTNOTES:

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY - GENERAL FUND - FUND 2490
MAY 2018**

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
REVENUE							
FEE BASED PROGRAM INCOME	3,154,576	2,987,743.56	94.7%	3,551,572	3,089,174.66	87.0%	(101,431.10)
OTHER INCOME	463,920	517,180.50	111.5%	461,201	434,767.02	94.3%	82,413.48
RDA PASSTHROUGH	1,064,000	1,178,202.66	110.7%	1,035,000	1,616,266.17	156.2%	(438,063.51)
INVESTMENT INCOME	40,000	26,027.02	65.1%	24,000	31,622.67	131.8%	(5,595.65)
TAX INCOME / COUNTY	2,896,000	3,190,148.44	110.2%	2,806,000	2,465,680.42	87.9%	724,468.02
TOTAL REVENUE	7,618,496	7,899,302.18	103.7%	7,877,773	7,637,510.94	97.0%	261,791.24
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	5,389,670	4,615,400.28	85.6%	5,388,906	4,479,804.50	83.1%	135,595.78
SERVICES AND SUPPLIES	1,824,144	1,545,687.84	84.7%	1,885,789	1,575,702.20	83.6%	(30,014.36)
CONTRIB. TO OTHER AGENCIES	15,000	12,733.72	84.9%	15,000	14,880.57	99.2%	(2,146.85)
CONTINGENCIES	25,000	-	0.0%	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	96,914	11,697.05	12.1%	107,577	27,855.22	25.9%	(16,158.17)
TOTAL OPERATING EXPENDITURES	7,350,728	6,185,518.89	84.1%	7,422,272	6,098,242.49	82.2%	87,276.40
NET REVENUE BEFORE SPEC. EXP.	267,768	1,713,783.29	640.0%	455,501	1,539,268.45	337.9%	174,514.84
SPECIALLY ALLOCATED ITEMS							
CAPITAL / REPAIR PROJECTS	975,500	588,866.73	60.4%	467,000	575,621.74	123.3%	13,244.99
CAPITAL PROJECT REIMBURSEMENT	-	-	0.0%	-	-	0.0%	-
NET CAPITAL PROJECTS	975,500	588,866.73	60.4%	467,000	575,621.74	123.3%	13,244.99
DEPRECIATION	-	-	0.0%	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	(12,218.10)	0.0%	-	31,325.64	0.0%	(43,543.74)
TOTAL SPECIALLY ALLOCATED	975,500	576,648.63	59.1%	467,000	606,947.38	130.0%	(43,543.74)
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(707,732)	1,137,134.66		(11,499)	932,321.07		204,813.59

**CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY - GENERAL FUND - FUND 2490
MAY 2018**

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
FEE BASED PROGRAM INCOME							
AFTER SCHOOL & CAMP PROGRAMS							
AFTERSCHOOL	1,591,186	1,713,873.09	107.7%	1,750,430	1,738,478.71	99.3%	(24,605.62)
CAMPS	298,240	200,600.34	67.3%	325,000	196,536.60	60.5%	4,063.74
SUBTOTAL	1,889,426	1,914,473.43	101.3%	2,075,430	1,935,015.31	93.2%	(20,541.88)
AQUATICS	155,950	132,717.61	85.1%	126,110	112,832.83	89.5%	19,884.78
CLASSES							
GENERAL CLASSES	70,000	65,375.84	93.4%	55,000	72,691.05	132.2%	(7,315.21)
ADULT CLASSES	1,650	1,747.67	105.9%	1,400	3,037.17	216.9%	(1,289.50)
SENIOR ADULT CLASSES	43,000	44,693.25	103.9%	40,000	44,212.61	110.5%	480.64
YOUTH CLASSES	107,500	74,078.24	68.9%	174,000	232,800.26	133.8%	(158,722.02)
SUBTOTAL	222,150	185,895.00	83.7%	270,400	352,741.09	130.5%	(166,846.09)
ADULT SPORTS							
VOLLEYBALL & DODGEBALL	49,500	39,032.82	78.9%	46,000	44,143.81	96.0%	(5,110.99)
BASKETBALL	34,000	28,982.87	85.2%	35,500	27,283.48	76.9%	1,699.39
SOFTBALL	215,300	157,187.55	73.0%	217,400	169,492.77	78.0%	(12,305.22)
SOFTBALL TOURNEYS	6,800	-	0.0%	6,800	-	0.0%	-
SOCCER	45,000	48,452.77	107.7%	42,500	38,841.16	91.4%	9,611.61
SUBTOTAL	350,600	273,656.01	78.1%	348,200	279,761.22	80.3%	(6,105.21)
NATURE CENTER							
PROGRAM FEE INCOME	248,580	239,645.01	96.4%	219,845	155,048.70	70.5%	84,596.31
GRANT FUNDING	-	-	0.0%	214,445	-	0.0%	-
SUBTOTAL	248,580	239,645.01	96.4%	434,290	155,048.70	35.7%	84,596.31
OTHER PROGRAMS							
SCHOLARSHIPS	(17,000)	(20,649.89)	121.5%	(17,000)	(10,892.87)	64.1%	(9,757.02)
CO-SPONSORED & MISCELLANEOUS	17,000	12,713.71	74.8%	17,000	10,601.96	62.4%	2,111.75
SPECIAL EVENTS	7,250	6,639.90	91.6%	9,150	5,555.50	60.7%	1,084.40
SENIOR ADULT PROGRAMS	65,520	47,738.69	72.9%	73,092	56,388.23	77.1%	(8,649.54)
YOUTH SPORTS	215,100	194,914.09	90.6%	214,900	192,122.69	89.4%	2,791.40
SUBTOTAL	287,870	241,356.50	83.8%	297,142	253,775.51	85.4%	(12,419.01)
TOTAL FEE BASED PROGRAMS	3,154,576	2,987,743.56	94.7%	3,551,572	3,089,174.66	87.0%	(101,431.10)
OTHER INCOME							
FACILITY RENTAL INCOME	340,091	353,057.63	103.8%	321,591	350,315.36	108.9%	2,742.27
REBATES & REIMBURSED COSTS	35,000	20,739.56	59.3%	35,000	17,720.94	50.6%	3,018.62
REIMBURSEMENTS - CITY PARKS	63,829	32,817.74	51.4%	76,610	33,805.36	44.1%	(987.62)
MISCELLANEOUS	10,000	14,635.20	146.4%	10,000	8,084.98	80.8%	6,550.22
ENDOWMENTS	-	-	0.0%	5,000	-	0.0%	-
DONATIONS	15,000	95,930.37	639.5%	13,000	24,840.38	191.1%	71,089.99
TOTAL OTHER INCOME	463,920	517,180.50	111.5%	461,201	434,767.02	94.3%	82,413.48
REVENUE FROM OTHER AGENCIES							
RDA PASSTHROUGH	1,064,000	1,178,202.66	110.7%	1,035,000	1,616,266.17	156.2%	(438,063.51)
INVESTMENT INCOME	40,000	26,027.02	65.1%	24,000	31,622.67	131.8%	(5,595.65)
TAX INCOME / COUNTY	2,896,000	3,190,148.44	110.2%	2,806,000	2,465,680.42	87.9%	724,468.02
TOTAL REVENUE FROM OTHER AGENCIES	4,000,000	4,394,378.12	109.9%	3,865,000	4,113,569.26	106.4%	280,808.86
TOTAL REVENUE	7,618,496	7,899,302.18	103.7%	7,877,773	7,637,510.94	97.0%	261,791.24

CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY - GENERAL FUND - FUND 2490
MAY 2018

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
SALARIES							
FULL-TIME SALARIES	2,036,000	1,782,152.76	87.5%	1,928,000	1,717,857.84	89.1%	64,294.92
PART-TIME SALARIES	2,027,870	1,744,931.97	86.0%	2,135,870	1,618,098.45	75.8%	(25,677.50)
ACCUMULATED LEAVE	13,800	-	0.0%	15,350	-	0.0%	-
INSTRUCTORS	129,000	98,638.17	76.5%	119,960	174,893.68	145.8%	76,255.51
SUBTOTAL	4,206,670	3,625,722.90	86.2%	4,199,180	3,510,849.97	83.6%	114,872.93
BENEFITS							
FICA	322,500	270,888.92	84.0%	316,000	263,151.62	83.3%	7,737.30
RETIREMENT	375,000	310,066.86	82.7%	416,000	332,197.90	79.9%	(22,131.04)
RETIREMENT - GASB 68	-	-	0.0%	-	-	0.0%	-
HEALTH INSURANCE	370,000	301,243.21	81.4%	367,000	300,822.88	82.0%	420.33
COBRA	-	-	0.0%	-	-	0.0%	-
UNEMPLOYMENT INSURANCE	37,500	20,391.97	54.4%	42,500	33,042.97	77.7%	(12,651.00)
WORKERS COMP INSURANCE	218,000	221,066.42	101.4%	190,000	169,698.66	89.3%	51,367.76
ALLOCATION TO OTHER FUNDS	(140,000)	(133,980.00)	95.7%	(141,774)	(129,959.50)	91.7%	(4,020.50)
SUBTOTAL	1,183,000	989,677.38	83.7%	1,189,726	968,954.53	81.4%	20,722.85
TOTAL SALARIES AND BENEFITS	5,389,670	4,615,400.28	85.6%	5,388,906	4,479,804.50	83.1%	135,595.78

CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY - GENERAL FUND - FUND 2490
MAY 2018

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
SERVICES AND SUPPLIES							
ADVERTISING	12,500	5,297.33	42.4%	14,350	11,808.54	82.3%	(6,511.21)
AGRICULTURE	32,854	19,984.11	60.8%	34,200	20,262.00	59.2%	(277.89)
CLOTHING	22,000	21,471.81	97.6%	22,130	16,393.75	74.1%	5,078.06
COMMUNICATIONS	50,609	48,081.33	95.0%	51,709	49,247.77	95.2%	(1,166.44)
HOUSEHOLD SUPPLIES	38,300	34,041.22	88.9%	35,000	34,633.27	99.0%	(592.05)
INSURANCE	75,000	70,372.32	93.8%	66,000	64,279.29	97.4%	6,093.03
EQUIPMENT REPAIRS	18,000	14,243.68	79.1%	17,500	17,787.24	101.6%	(3,543.56)
HOUSEHOLD EQUIPMENT	-	-	0.0%	-	46.73	0.0%	(46.73)
FIELD EQUIPMENT	1,750	2,231.91	127.5%	1,750	326.05	18.6%	1,905.86
PROGRAM EQUIPMENT	750	193.46	25.8%	750	374.03	49.9%	(180.57)
VEHICLE MAINTENANCE	12,500	7,789.46	62.3%	12,500	13,270.30	106.2%	(5,480.84)
POOL SUPPLIES	12,000	8,729.77	72.7%	12,000	12,269.85	102.2%	(3,540.08)
POOL EQUIPMENT	4,000	1,840.17	46.0%	4,000	3,782.46	94.6%	(1,942.29)
STRUCTURE & GROUNDS	74,350	73,907.31	99.4%	77,400	68,790.25	88.9%	5,117.06
SHOP SUPPLIES	5,000	4,425.24	88.5%	5,000	4,296.11	85.9%	129.13
VANDALISM	5,550	2,267.89	40.9%	5,800	3,843.84	66.3%	(1,575.95)
MEDICAL FIRST AID	2,600	2,823.33	108.6%	2,800	2,084.71	74.5%	738.62
MEMBERSHIP/PERIODICALS	16,400	16,577.25	101.1%	16,400	15,176.76	92.5%	1,400.49
OFFICE SUPPLIES	26,575	20,362.56	76.6%	24,800	20,303.23	81.9%	59.33
CONTRACT SERVICES	745,985	596,003.09	79.9%	821,375	660,295.23	80.4%	(64,292.14)
PUBS/LEGAL NOTICES	21,000	19,028.05	90.6%	21,000	22,633.51	107.8%	(3,605.46)
RENT/LEASE EQUIPMENT	2,750	1,811.51	65.9%	2,500	1,955.23	78.2%	(143.72)
RENT/LEASE STRUCTURES	3,200	2,400.00	75.0%	2,400	1,826.95	76.1%	573.05
SMALL TOOLS	2,850	1,484.36	52.1%	2,825	2,047.56	72.5%	(563.20)
EDUCATION & TRAINING	5,000	1,291.36	25.8%	5,000	1,523.00	30.5%	(231.64)
DISTRICT OFFICE SPECIAL EXP	9,000	7,338.07	81.5%	9,000	6,179.00	68.7%	-
PROGRAM SUPPLIES	204,046	166,908.81	81.8%	211,775	159,516.45	75.3%	7,392.36
DISTRICT OFFICE MEETING EXP	6,500	1,310.90	20.2%	6,500	1,188.83	18.3%	122.07
MILEAGE	31,500	32,508.20	103.2%	38,500	24,129.81	62.7%	8,378.39
PROGRAM TRANSPORTATION	3,100	1,255.70	40.5%	3,200	-	0.0%	1,255.70
DIST OFFICE BOARD MTG EXP	10,000	7,496.82	75.0%	10,000	7,821.02	78.2%	(324.20)
USE TAX	1,200	1,408.67	117.4%	1,200	1,658.28	138.2%	(249.61)
CONFERENCES	23,100	15,617.18	67.6%	25,000	18,265.00	73.1%	(2,647.82)
SUBTOTAL	1,479,969	1,210,502.87	81.8%	1,564,364	1,268,046.51	81.1%	(58,702.71)
UTILITIES							
WATER	68,675	60,218.41	87.7%	67,675	56,214.90	83.1%	4,003.51
ELECTRICITY	223,350	225,082.96	100.8%	209,500	197,754.25	94.4%	27,328.71
GAS	44,550	44,830.43	100.6%	35,950	48,665.41	135.4%	(3,834.98)
SEWER	7,600	5,053.17	66.5%	8,300	5,021.13	60.5%	32.04
SUBTOTAL	344,175	335,184.97	97.4%	321,425	307,655.69	95.7%	27,529.28
TOTAL SERVICE & SUPPLY	1,824,144	1,545,687.84	84.7%	1,885,789	1,575,702.20	83.6%	(31,173.43)

**CHICO AREA RECREATION AND PARK DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES - NATURE CENTER
MAY 2018**

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
INCOME							
GENERAL PROGRAM INCOME	7,000	6,892.00	98.5%	-	-	0.0%	6,892.00
GENERAL ADMISSION	2,500	3,408.00	136.3%	5,400	2,632.00	48.7%	776.00
HOME SCHOOL	10,830	13,050.00	120.5%	45,000	9,285.00	20.6%	3,765.00
FIELD TRIPS	21,000	19,103.00	91.0%	14,000	12,766.50	91.2%	6,336.50
CAMPS	158,650	131,967.40	83.2%	123,125	91,585.94	74.4%	40,381.46
PRESCHOOL	17,100	33,549.91	196.2%	4,320	12,212.71	282.7%	21,337.20
TEACHER WORKSHOPS	2,500	4,840.00	193.6%	4,500	1,390.00	30.9%	3,450.00
SPECIAL EVENTS	21,000	18,876.25	89.9%	13,500	22,998.52	170.4%	(4,122.27)
MEMBERSHIPS	2,000	1,373.45	68.7%	6,000	2,303.03	38.4%	(929.58)
FACILITY RENTALS	2,500	255.00	10.2%	7,000	7,768.50	111.0%	(7,513.50)
PARTY RENTALS	6,000	6,585.00	109.8%	4,000	(125.00)	-3.1%	6,710.00
GRANTS	-	-	0.0%	-	-	0.0%	-
ENDOWMENT	-	-	0.0%	5,000	-	0.0%	-
FUNDRAISING (DONATIONS)	14,000	15,343.18	109.6%	12,000	20,509.72	170.9%	(5,166.54)
TOTAL INCOME	265,080	255,243.19	96.3%	243,845	183,326.92	75.2%	71,916.27
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	214,376	166,136.45	77.5%	190,626	125,764.21	66.0%	40,372.24
SERVICES AND SUPPLIES							
ADVERTISING	500	500.00	100.0%	1,600	2,042.17	127.6%	(1,542.17)
COMMUNICATIONS	1,800	2,436.27	135.3%	1,800	2,051.36	114.0%	384.91
HOUSEHOLD SUPPLIES	2,500	2,217.32	88.7%	3,000	2,303.51	76.8%	(86.19)
INSURANCE	1,200	-	0.0%	1,000	-	0.0%	-
STRUCTURES & GROUNDS	4,500	3,523.69	78.3%	5,000	2,988.35	59.8%	535.34
OFFICE SUPPLIES	3,275	3,302.74	100.8%	1,500	1,478.43	98.6%	1,824.31
CLOTHING	3,700	-	0.0%	-	-	0.0%	-
CONTRACT SERVICES	1,500	5,304.39	353.6%	1,000	3,445.27	344.5%	1,859.12
RENT/LEASE STRUCTURES	3,200	2,400.00	75.0%	2,400	1,826.95	76.1%	573.05
PROGRAM SUPPLIES	19,575	30,917.57	157.9%	18,215	18,901.67	103.8%	12,015.90
MILEAGE	500	136.38	27.3%	500	247.84	49.6%	(111.46)
CONFERENCES	600	528.91	88.2%	1,500	1,466.27	97.8%	(937.36)
ELECTRIC	7,500	6,285.53	83.8%	8,400	5,523.65	65.8%	761.88
GAS	1,900	2,469.42	130.0%	1,800	2,091.36	116.2%	378.06
SUBTOTAL	52,250	60,022.22	114.9%	47,715	44,366.83	93.0%	15,655.39
EQUIPMENT/SOFTWARE	500	571	114.3%	500	262	52.4%	309.43
TOTAL OPERATING EXPENDITURES	267,126	226,729.98	84.9%	238,841	170,392.92	71.3%	56,337.06
TOTAL INCOME OVER (UNDER) EXPENDITURES	(2,046)	28,513.21		5,004	12,934.00		15,579.21

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PARK FUND - FUND 2480
MAY 2018

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
INCOME							
PARK IMPACT FEES	59,375	78,375.00	132.0%	59,375	54,625.00	92.0%	23,750.00
INTEREST INCOME	325	(6,535.66)	-2011.0%	325	509.84	156.9%	(7,045.50)
FAIR MARKET VALUE ADJUSTMENT	-	54.95	0.0%	-	(320.58)	0.0%	375.53
TOTAL INCOME	59,700	71,894.29	120.4%	59,700	54,814.26	91.8%	17,080.03
NOTES PAYABLE / LEASE PYMTS	82,222	-	0.0%	80,935	7,474.70	9.2%	(7,474.70)
TOTAL INCOME OVER (UNDER) EXPENDITURES	(22,522)	71,894.29		(21,235)	47,339.56		24,554.73

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - OAK WAY - FUND 2495
MAY 2018**

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
INCOME							
ASSESSMENTS	60,966	59,423.30	97.5%	59,137	57,699.90	97.6%	1,723.40
INTEREST	-	148.62	0.0%	175	261.55	149.5%	(112.93)
FAIR MARKET VALUE ADJUSTMENT	-	51.15	0.0%	-	(147.57)	0.0%	198.72
TOTAL INCOME	60,966	59,623.07	97.8%	59,312	57,813.88	97.5%	1,809.19
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	46,656	42,768.33	91.7%	45,191	41,425.12	91.7%	1,343.21
SERVICES AND SUPPLIES							
AGRICULTURE	1,842	718.58	39.0%	1,450	1,596.78	110.1%	(878.20)
HOUSEHOLD SUPPLIES	1,200	2,296.84	191.4%	670	1,749.82	261.2%	547.02
STRUCTURES & GROUNDS	4,556	3,133.98	68.8%	4,556	3,349.31	73.5%	(215.33)
VANDALISM	100	-	0.0%	100	-	0.0%	-
EQUIPMENT RENTS	350	-	0.0%	75	150.00	200.0%	(150.00)
CONTRACT SERVICES	4,680	5,925.73	126.6%	4,679	5,440.44	116.3%	485.29
WATER	1,500	1,259.77	84.0%	1,500	1,512.31	100.8%	(252.54)
ELECTRIC	3,300	1,911.19	57.9%	3,300	-	0.0%	1,911.19
SUBTOTAL	17,528	15,246.09	87.0%	16,330	13,798.66	84.5%	1,447.43
TOTAL OPERATING EXPENDITURES	64,184	58,014.42	90.4%	61,521	55,223.78	89.8%	2,790.64
TOTAL INCOME OVER (UNDER) EXPENDITURES	(3,218)	1,608.65		(2,209)	2,590.10		(981.45)

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PETERSON PARK - FUND 2497
MAY 2018

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
INCOME							
ASSESSMENTS	42,560	41,572.60	97.7%	42,560	41,957.60	98.6%	(385.00)
INTEREST	275	202.26	73.5%	275	344.83	125.4%	(142.57)
FAIR MARKET VALUE ADJUSTMENT	-	72.25	0.0%	-	(230.05)	0.0%	302.30
TOTAL INCOME	42,835	41,847.11	97.7%	42,835	42,072.38	98.2%	(225.27)
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	26,424	24,221.67	91.7%	25,696	23,554.63	91.7%	667.04
SERVICES AND SUPPLIES							
AGRICULTURE	2,165	895.02	41.3%	1,850	1,140.54	61.7%	(245.52)
HOUSEHOLD SUPPLIES	-	-	0.0%	-	-	0.0%	-
STRUCTURES & GROUNDS	2,500	1,014.00	40.6%	2,500	936.52	37.5%	77.48
VANDALISM	100	-	0.0%	100	-	0.0%	-
EQUIPMENT RENTS	-	-	0.0%	-	-	0.0%	-
SMALL TOOLS	-	-	0.0%	-	-	0.0%	-
CONTRACT SERVICES	2,500	3,798.45	151.9%	2,500	3,687.55	147.5%	110.90
WATER	14,000	13,953.18	99.7%	14,000	12,767.75	91.2%	1,185.43
ELECTRIC	300	145.25	48.4%	300	131.19	43.7%	14.06
SUBTOTAL	21,565	19,805.90	91.8%	21,250	18,663.55	87.8%	1,142.35
TOTAL OPERATING EXPENDITURES	47,989	44,027.57	91.7%	46,946	42,218.18	89.9%	1,809.39
TOTAL INCOME OVER (UNDER) EXPENDITURES	(5,154)	(2,180.46)		(4,111)	(145.80)		(2,034.66)

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - BARONI PARK - FUND 2498
MAY 2018

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
INCOME							
ASSESSMENTS	65,039	64,389.12	99.0%	63,341	67,687.61	106.9%	(3,298.49)
INTEREST	300	436.56	145.5%	300	552.48	184.2%	(115.92)
FAIR MARKET VALUE ADJUSTMENT	-	158.13	0.0%	-	(362.82)	0.0%	520.95
TOTAL INCOME	65,339	64,983.81	99.5%	63,641	67,877.27	106.7%	(2,893.46)
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	46,656	42,768.33	91.7%	45,191	41,425.12	91.7%	1,343.21
SERVICES AND SUPPLIES							
AGRICULTURE	1,083	484.76	44.8%	850	564.14	66.4%	(79.38)
HOUSEHOLD SUPPLIES	-	-	0.0%	-	-	0.0%	-
STRUCTURES & GROUNDS	1,000	680.98	68.1%	1,000	783.84	78.4%	(102.86)
VANDALISM	550	-	0.0%	550	-	0.0%	-
EQUIPMENT RENTS	-	-	0.0%	-	-	0.0%	-
CONTRACT SERVICES	2,500	3,798.46	151.9%	2,500	3,687.57	147.5%	110.89
WATER	8,050	6,987.68	86.8%	8,050	6,284.03	78.1%	703.65
ELECTRIC	200	-	0.0%	200	-	0.0%	-
SUBTOTAL	13,383	11,951.88	89.3%	13,150	11,319.58	86.1%	632.30
TOTAL OPERATING EXPENDITURES	60,039	54,720.21	91.1%	58,341	52,744.70	90.4%	1,975.51
TOTAL INCOME OVER (UNDER) EXPENDITURES	5,300	10,263.60		5,300	15,132.57		(4,868.97)

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

Accounts Payable Check Register

May 2018

Salary & Benefits	1,882.70
Service & Supply	77,549.35
Contributions to other Agency	-
Principal Repayment	-
Interest Expense	-
Fixed Assets	1,975.09
TOTAL	81,407.14

Check #'s 069982-070061

Approved by the Board of Directors

June 21, 2018

Janis Sneed
Board Chair

Ann Willmann
General Manager

**EMAILED**

6/11/18

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
June 11, 2018

CHECK REGISTER**FUND 2490 FY 17/18**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
6/11/2018	069982	A&J PARTY CENTER	\$ 34.32	520000
6/11/2018	069983	AIRGAS USA, LLC	\$ 152.82	520000
6/11/2018	069984	ALAMEDA ELECTRICAL DIST, INC	\$ 1,571.73	520000
6/11/2018	069985	ALL METALS SUPPLY, INC	\$ 93.90	520000
6/11/2018	069986	AMERICAN RED CROSS	\$ 180.00	520000
6/11/2018	069987	AT&T	\$ 859.34	520000
6/11/2018	069988	BATTERIES PLUS BULBS # 311	\$ 121.12	520000
6/11/2018	069989	BATTERY SYSTEMS	\$ 85.42	520000
6/11/2018	069990	BROWN'S TOWING	\$ 50.00	520000
6/11/2018	069991	BUTTE COUNTY PUBLIC HEALTH DEPT	\$ 556.00	520000
6/11/2018	069992	CALIFORNIA STATE UNIVERSITY, CHICO	\$ 20.00	510000
6/11/2018	069993	CAPAY RANCHO WOMEN'S CLUB	\$ 651.00	520000
6/11/2018	069994	CED - SACRAMENTO	\$ 94.38	520000
6/11/2018	069995	CHICO CREEK DANCE CENTRE	\$ 579.60	520000
6/11/2018	069996	CHICO FARM AND ORCHARD	\$ 740.44	520000
6/11/2018	069997	CHICO POWER EQUIPMENT INC	\$ 144.99	520000
6/11/2018	069998	CHICO SPORTS CLUB	\$ 336.00	520000
6/11/2018	069999	CHICO UNIFIED SCHOOL DISTRICT	\$ 1,898.71	520000
6/11/2018	070000	CITY OF CHICO	\$ 3,911.64	520000
6/11/2018	070001	CLARA BUCHHOLTZ	\$ 18.69	520000
6/11/2018	070002	COLLIER HARDWARE	\$ 458.95	520000
6/11/2018	070003	COMMERCIAL TIRE WAREHOUSE	\$ 184.67	520000
6/11/2018	070004	CREATIVE COMPOSITION	\$ 1,507.77	520000
6/11/2018	070005	DAN'S ELECTRICAL SUPPLY	\$ 13.50	520000
6/11/2018	070006	DEPT. OF JUSTICE	\$ 1,792.00	510000
6/11/2018	070007	DRAGON GRAPHICS	\$ 6,276.94	520000
6/11/2018	070008	DURHAM ELECTRIC	\$ 863.00	520000
6/11/2018	070009	EAGLE SECURITY SYSTEMS	\$ 372.00	520000
6/11/2018	070010	ELLIS ART & ENGINEERING	\$ 70.12	520000
6/11/2018	070011	EWING IRRIGATION PRODUCTS, INC.	\$ 4,005.29	520000
6/11/2018	070012	FASTENAL COMPANY	\$ 31.11	520000
6/11/2018	070013	FERGUSON ENTERPRISES, INC #686	\$ 331.72	520000
6/11/2018	070014	GATES RESALE	\$ 145.59	520000
6/11/2018	070015	GEMALTO COGENT, INC.	\$ 70.70	510000
6/11/2018	070016	GOLDEN VALLEY BANK	\$ 10.77	520000
6/11/2018	070017	GOLDEN VALLEY BANK	\$ 16,269.17	520000/560000
6/11/2018	070018	GRAPHIC FOX, INK	\$ 659.62	520000
6/11/2018	070019	HODGE'S NURSERY & GIFTS	\$ 157.27	520000
6/11/2018	070020	HOLIDAY POOLS & SPAS	\$ 400.65	520000
6/11/2018	070021	HOME DEPOT CREDIT SERVICES	\$ 158.64	520000
6/11/2018	070022	HUNTERS SERVICES, INC.	\$ 371.00	520000
6/11/2018	070023	INDUSTRIAL POWER PRODUCTS	\$ 167.10	520000
6/11/2018	070024	J & M BOOTS & REPAIR	\$ 213.42	520000
6/11/2018	070025	J.C. NELSON SUPPLY CO	\$ 4,699.98	520000/560000
6/11/2018	070026	J.W. PEPPER & SON, INC.	\$ 183.00	520000
6/11/2018	070027	J.W. WOOD CO., INC.	\$ 232.55	520000
6/11/2018	070028	JOHNNY ON THE SPOT PORTABLE TOILETS	\$ 482.90	520000
6/11/2018	070029	LEANNE MILLER	\$ 84.15	520000
6/11/2018	070030	LIMEY TEES	\$ 4,628.76	520000
6/11/2018	070031	LINCOLN AQUATICS	\$ 1,691.42	520000
6/11/2018	070032	LOCKSMITHING ENTERPRISES	\$ 15.00	520000
6/11/2018	070033	LOWE'S	\$ 337.43	520000
6/11/2018	070034	LUKE PYLE	\$ 25.00	520000
6/11/2018	070035	MEEKS BUILDING CENTER	\$ 1,749.40	520000

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
June 11, 2018

CHECK REGISTER **FUND 2490 FY 17/18**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
6/11/2018	070036	MISSION LINEN & UNIFORM	\$ 127.93	520000
6/11/2018	070037	MISSION LINEN & UNIFORM	\$ 2,329.82	520000
6/11/2018	070038	NOLAN REICHERT	\$ 85.78	520000
6/11/2018	070039	NORMAC INC.	\$ 643.67	520000
6/11/2018	070040	NORTH STATE DOG TRAINING	\$ 770.00	520000
6/11/2018	070041	NORTHERN STAR MILLS	\$ 291.46	520000
6/11/2018	070042	NORTHGATE PETROLEUM COMPANY	\$ 740.36	520000
6/11/2018	070043	NORTHSTAR	\$ 6,151.10	520000
6/11/2018	070044	O'REILLY AUTOMOTIVE STORES, INC.	\$ 56.93	520000
6/11/2018	070045	OFFICE DEPOT	\$ 927.19	520000/560000
6/11/2018	070046	PAYLESS BUILDING SUPPLY	\$ 58.35	520000
6/11/2018	070047	PBM SUPPLY & MFG INC	\$ 49.14	520000
6/11/2018	070048	PLATT ELECTRIC SUPPLY, INC.	\$ 66.41	520000
6/11/2018	070049	RECOLOGY BUTTE COLUSA COUNTIES	\$ 3,010.03	520000
6/11/2018	070050	SAFETY DRIVERS ED, LLC	\$ 27.30	520000
6/11/2018	070051	SAVE MART SUPERMARKET	\$ 56.02	520000
6/11/2018	070052	STREAMLINE	\$ 300.00	520000
6/11/2018	070053	SUTHERLAND LANDSCAPE CENTER	\$ 47.73	520000
6/11/2018	070054	THE PRINTED IMAGE	\$ 102.92	520000
6/11/2018	070055	THOMAS HYDRAULIC, INC.	\$ 312.73	520000
6/11/2018	070056	TURF STAR INC.	\$ 594.93	520000
6/11/2018	070057	U.S. BANK EQUIPMENT FINANCE, INC.	\$ 1,399.22	520000
6/11/2018	070058	UNITED RENTALS, INC.	\$ 61.54	520000
6/11/2018	070059	WAL-MART COMMUNITY	\$ 250.96	520000
6/11/2018	070060	WASTE MANAGEMENT	\$ 609.93	520000
6/11/2018	070061	WORK TRAINING CENTER	\$ 1,575.00	520000

Total of Register

\$ 81,407.14



Ann Willmann
General Manager

OR

Salary & Benefits	\$ 1,882.70	Acct 510000
Service & Supply	\$ 77,549.35	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 1,975.09	Acct 560000
Total	<u><u>\$ 81,407.14</u></u>	

Terry A. Zeller
Parks & Recreation Director

Prepared by HR

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

Manual Accounts Payable Check Register

May 2018

Salary & Benefits	51,583.05
Salary & Benefits-ACH Payroll Tax Transfer	81,642.98
Salary & Benefits-ACH CalPERS	24,554.95
Service & Supply	192,484.64
Fixed Assets	5,741.35
Contingency to other Agency	-
Principal Repayment	-
Interest Expense	-
TOTAL	356,006.97

Check #'s 069832-069844
 069907-069961
 Cancel 115755, 115812

Approved by the Board of Directors

June 21, 2018

Janis Sneed
Board Chair

Ann Willmann
General Manager

Agenda Item 11

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
May 1, 2018



EMAILED

5/1/18

CHECK REGISTER FUND 2490 FY 17/18

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
5/1/2018	069832	AFLAC	\$ 610.64	510000
5/1/2018	069833	BANNER BANK	\$ 4,468.79	510000
5/1/2018	069834	BANNER BANK	\$ 341.00	510000
5/1/2018	069835	BLUE SHIELD OF CALIFORNIA	\$ 24,242.54	510000
5/1/2018	069836	BROOKE M WAGNER	\$ 45.21	510000
5/1/2018	069837	HUMANA INSURANCE CO	\$ 3,245.40	510000
5/1/2018	069838	MEDICAL EYE SERVICES	\$ 460.79	510000
5/1/2018	069839	JASON ALEXANDER MILLER	\$ 250.00	520000
5/1/2018	069840	MIRO VUJIC	\$ 210.00	520000
5/1/2018	069841	RAY MORGAN COMPANY	\$ 2,013.00	520000

Total of Register

\$ 35,887.37


Ann Willmann
General Manager

OR

Salary & Benefits	\$ 33,414.37	Acct 510000
Service & Supply	\$ 2,473.00	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 35,887.37	

Terry A. Zeller
Parks & Recreation Director

OR

Michelle Niven
Human Resources Manager

Prepared by HR

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
May 3, 2018



EMAILED
5/3/18 CW

CHECK REGISTER FUND 2490 FY 17/18

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
5/3/2018	069842	CAITLIN REILLY	\$ 46.00	520000
5/3/2018	069843	COLIN CHAMBERS	\$ 48.18	510000
5/3/2018	069844	SIERRA CAVALLERI	\$ 85.41	510000

Total of Register

\$ 179.59

Ann Willmann
General Manager

OR

Salary & Benefits	\$ 133.59	Acct 510000
Service & Supply	\$ 46.00	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 179.59	

Terry A. Zeller
Parks & Recreation Director

OR

Michelle Niven
Human Resources Manager

Prepared by HR

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
May 9, 2018

 **EMAILED**
5/9/18

CHECK REGISTER FUND 2490 FY 17/18

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
5/9/2018	069907	ACTIVE NETWORK, LLC	\$ 493.35	560000
5/9/2018	069908	BUS-MAN'S HOLIDAY TOURS	\$ 532.80	520000
5/9/2018	069909	CARTER LAW OFFICES	\$ 1,215.00	520000
5/9/2018	069910	COMCAST	\$ 1,422.00	520000
5/9/2018	069911	DRAGON GRAPHICS	\$ 2,605.24	520000
5/9/2018	069912	NORTH STATE PARENT MAGAZINE	\$ 270.00	520000
5/9/2018	069913	THATCHER COMPANY	\$ 1,242.74	520000
5/9/2018	069914	WASTE MANAGEMENT	\$ 252.12	520000
5/9/2018	069915	BUTTE COUNTY SHERIFF'S OFFICE	\$ 50.00	510000
5/9/2018	069916	CA STATE DISBURSEMENT UNIT	\$ 108.00	510000
5/9/2018	069917	CA STATE DISBURSEMENT UNIT	\$ 54.81	510000
5/9/2018	069918	CA STATE DISBURSEMENT UNIT	\$ 23.07	510000
5/9/2018	069919	COMPSYCH	\$ 1,000.00	510000
5/9/2018	069920	COURT-ORDERED DEBT COLLECTIONS	\$ 125.21	510000
5/9/2018	069921	DEPT. OF JUSTICE	\$ 559.00	510000
5/9/2018	069922	EMPLOYMENT DEVELOPMENT DEPT	\$ 12,574.68	510000
5/9/2018	069923	IUOE LOCAL 39	\$ 435.17	510000
5/9/2018	069924	SEIU LOCAL 1021	\$ 511.56	510000

Total of Register

\$ 23,474.75

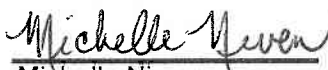
Ann Willmann
General Manager

OR

Salary & Benefits	\$ 15,441.50	Acct 510000
Service & Supply	\$ 7,539.90	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 493.35	Acct 560000
Total	<u><u>\$ 23,474.75</u></u>	

Terry A. Zeller
Parks & Recreation Director

OR


Michelle Niven
Human Resources Manager

Prepared by HR

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
May 11, 2018



EMAILED

5/11/18

CHECK REGISTER

FUND 2490 FY 17/18

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
5/11/2018	069925	GEMALTO COGENT, INC.	\$ 11.20	510000
5/11/2018	069926	MICHAEL KRUSE	\$ 9.61	510000
5/11/2018	069927	SHAIANNE WEST-CUEVAS	\$ 38.41	510000
5/11/2018	069928	AARP DRIVERS SAFETY PROGRAM	\$ 365.00	520000
5/11/2018	069929	ACCESS INFORMATION PROTECTED	\$ 1,339.98	520000
5/11/2018	069930	DRAGON GRAPHICS	\$ 428.53	520000
5/11/2018	069931	GRINDLINE SKATEPARKS, INC.	\$ 21,812.44	520000
5/11/2018	069932	J & S ASPHALT	\$ 71,337.00	520000
5/11/2018	069933	LIMEY TEES	\$ 32.00	520000

Total of Register

\$ 95,374.17

Ann Willmann
General Manager

OR

Salary & Benefits	\$ 59.22	Acct 510000
Service & Supply	\$ 95,314.95	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 95,374.17	

Terry A. Zeller
Parks & Recreation Director

OR

Michelle Niven
Human Resources Manager

Prepared by HR

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
May 29, 2018



EMAILED

5/29/18

CHECK REGISTER


FUND 2490 Cancelled Checks FY 17/18

<u>Check Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/13/2017	115755	CRAIG B JENKS	\$ (139.01)	510000
10/27/2017	115812	CRAIG B JENKS	\$ (186.56)	510000

(cancelled)

Total of Register

\$ (325.57)


Ann Willmann
General Manager

OR

Salary & Benefits	\$ (325.57)	Acct 510000
Service & Supply	\$ -	Acct 520000
Fixed Asset	\$ -	Acct 560000
Total	<u>\$ (325.57)</u>	

Terry A. Zeller
Parks & Recreation Director

Jan Sneed
Board Member

Prepared by : HR

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
May 31, 2018



EMAILED

5/31/18

CHECK REGISTER **FUND 2490 FY 17/18**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
5/31/2018	069934	AFLAC	\$ 610.64	510000
5/31/2018	069935	BUTTE COUNTY SHERIFF'S OFFICE	\$ 50.00	510000
5/31/2018	069936	CA STATE DISBURSEMENT UNIT	\$ 108.00	510000
5/31/2018	069937	CA STATE DISBURSEMENT UNIT	\$ 77.65	510000
5/31/2018	069938	CA STATE DISBURSEMENT UNIT	\$ 23.07	510000
5/31/2018	069939	COURT-ORDERED DEBT COLLECTIONS	\$ 77.48	510000
5/31/2018	069940	COURT-ORDERED DEBT COLLECTIONS	\$ 19.84	510000
5/31/2018	069941	CRAIG B JENKS	\$ 325.57	510000
5/31/2018	069942	ENLOE MEDICAL CENTER	\$ 590.00	510000
5/31/2018	069943	IUOE LOCAL 39	\$ 436.76	510000
5/31/2018	069944	SEIU LOCAL 1021	\$ 540.93	510000
5/31/2018	069945	BUS-MAN'S HOLIDAY TOURS	\$ 495.20	520000
5/31/2018	069946	CALIFORNIA WATER SERVICE	\$ 8,010.50	520000
5/31/2018	069947	COMCAST	\$ 436.68	520000
5/31/2018	069948	CS & L, LLC	\$ 7,500.00	520000
5/31/2018	069949	GOLDEN VALLEY BANK	\$ 20,252.41	520000
5/31/2018	069950	JASON ALEXANDER MILLER	\$ 7,674.47	520000
5/31/2018	069951	JOB GLACKEN	\$ 64.32	520000
5/31/2018	069952	JOHNSON CONTROLS, INC.	\$ 4,506.25	520000
5/31/2018	069953	JOSHUA STEWART	\$ 143.00	520000
5/31/2018	069954	JOY MEFFORD	\$ 14.51	520000
5/31/2018	069955	KRONOS	\$ 4,799.48	520000
5/31/2018	069956	PACIFIC GAS AND ELECTRIC	\$ 28,923.95	520000
5/31/2018	069957	SCOTT PATTEN	\$ 42.88	520000
5/31/2018	069958	TRITES BACKFLOW SERVICES INC	\$ 40.00	520000
5/31/2018	069959	UC REGENTS	\$ 2,100.00	520000
5/31/2018	069960	VERIZON WIRELESS	\$ 2,107.14	520000
5/31/2018	069961	MITYLITE INC.	\$ 5,248.00	560000

Total of Register

\$ 95,218.73


Ann Willmann
General Manager

OR

Salary & Benefits	\$ 2,859.94	Acct 510000
Service & Supply	\$ 87,110.79	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 5,248.00	Acct 560000
Total	<u>\$ 95,218.73</u>	

Terry A. Zeller
Parks & Recreation Director

OR


Michelle Niven
Human Resources Manager

Prepared by HR

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

Payroll Check Register

May 2018

PPE	Pay Date	Checks	Amount
5/4/2018	5/11/2018	116482-116538	17,285.48
5/4/2018 ACH	5/11/2018	Direct Deposit	127,476.64
4/30/2018	5/17/2018	116539-116541	562.66
4/30/2018	5/17/2018	Direct Deposit	382.47
5/22/2018	5/22/2018	116640	77.89
5/18/2018	5/25/2018	116542-116639	16,067.52
5/18/2018 ACH	5/25/2018	Direct Deposit	121,466.64
Total			283,319.30

Approved by the Board of Directors

June 21, 2018

Janis Sneed
Board Chair

Ann Willmann
General Manager

Agenda Item 11

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

Refund Check Register

May 2018

Service & Supply-Refund Checks 3,728.00

TOTAL 3,728.00

Check #'s

028279-028285	2,728.00
028286-028287	1,000.00

Active Network Credit Card Refunds 11,448.54

Approved by the Board of Directors

June 21, 2018

Janis Sneed
Board Chair

Ann Willmann
General Manager

Agenda Item 11

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

Revenue

May 2018

Net Revenue

Rents	43,881.66
Reimbursements	2,405.13
Misc.	233.98
Fees	497,291.05
 Sub Total	 543,811.82
 Other Income	 -
Donations	164.00
 RDA Pass Through	 -
Sale of Surplus Assets	-
City of Chico Reimbursements	-
Baroni Park	-
Prop 12 Funding	-
Pro Rata Share	-
Grant Revenue	-
 Fund 2480 Trust Obligations	 4,750.00
 Fund 2486 Chico Rotary/CARD	 -
 TOTAL	 548,725.82

Approved by the Board of Directors

June 21, 2018

Janis Sneed
Board Chair

Ann Willmann
General Manager

Agenda Item 11

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

Previously submitted check #028293 dated June 6, 2018 in the amount of \$548,725.82

May 2018

FUND 2490

4530106	RDA Pass Through	-	-
4600001	Rent	43,881.66	
	Fees	497,291.05	541,172.71
4700001	Misc.	233.98	
	Rebates/Reimbursements	2,405.13	
	City of Chico Reimbursements	-	
	Baroni Park	-	
	Pro Rata Share	-	
	Other Income	-	
	Donations	164.00	
	Grant Revenue	-	2,803.11
	FUND 2490 total		543,975.82

FUND 2480

280	Trust Obligations	4,750.00
-----	-------------------	----------


FUND 2483

4616250	Prop 12 Grant Fund	-
---------	--------------------	---

FUND 2486

4700001	Chico Rotary/CARD	-
---------	-------------------	---

Checks Total	548,725.82
---------------------	-------------------



Ann Willmann
General Manager

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

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

ATR NUMBER:	
DEPT. ID #	
DATE:	6/6/2018
BAG #:	

DESCRIPTION	RCVBLE NUMBER:	FUND/ CHARGE CODE	ACCOUNT CODE	PROJECT CODE	AMOUNT
-------------	-------------------	-------------------------	-----------------	-----------------	--------

CARD-Charges for Service (Rent, Concessions, Fees)		24900000	462005		\$ 541,172.71
---	--	----------	--------	--	---------------

CARD-Miscellaneous Revenue (Misc, Rebates, Other Income,		24900000	473000		\$ 2,803.11
---	--	----------	--------	--	-------------

CARD-Park Fees Trust Obligations		2480	280		\$ 4,750.00
-------------------------------------	--	------	-----	--	-------------

CARD-Rotary Foundation Trust Miscellaneous Revenue		24860000	473000		\$ -
---	--	----------	--------	--	------

CARD-General Manager

Check #:	028293
Check Date:	06/06/18
Amount:	\$ 548,725.82

TOTAL	\$ 548,725.82
-------	---------------

Special Notes:

APPROVED BY
AUDITOR-CONTROLLER:

RECEIVED BY
TREASURER:

CHECK NO.	CHECK DATE	VENDOR NO.
28293	06/06/2018	124000



CHECK NO. 028293

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

CHECK AMOUNT
548,725.82

Five hundred forty-eight thousand seven hundred twenty-five and 82/100

REFUND CHECK

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

VOID 6 MONTHS FROM DATE OF ISSUE

San Willman
AUTHORIZED SIGNATURE

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

028293 1211442721 0100043835



Chico Area Recreation and Park District "Helping People Play"

Staff Report 18-22
Agenda Item 7.1

STAFF REPORT

DATE: June 21, 2018

TO: Board of Directors

FROM: Ann Willmann, General Manager

SUBJECT: Revised 2018/2019 Preliminary Budget (Version 2)

DISCUSSION:

The changes that were made between Version 1 and Version 2 of the 2018/2019 preliminary budget are outlined below.

PAGE 6

- **Fee Based Program Revenue:** There is a slight increase in program revenue. Afterschool program continues to do well, increased programming at the Nature Center, and facility and picnic rentals continue to do well.
- **Tax Revenue Increase:** Based on our evaluation of tax revenues over the past several years, we continue to see slight increases to this revenue area.

PAGE 8

- **Part-Time Salaries:** There is an increase to part-time wages. We have received the contracted amount from CUSD for the grant after school sites, and staff fine-tuned their staffing needs as they continue to evaluate programs and services.
- **Retirement:** As the District moves towards the employees paying more towards their retirement, this line item will decrease. This includes both the monthly payment, and the unfunded liability payment.
- **Decrease in Workers Compensation Insurance:** Insurance rates have decreased and therefore there is a decrease to this line item.

PAGE 9

- There are no significant changes to the services and supplies detail. Through the budget process, we continue to review historical expenses, as well as anticipated expenses and adjust as necessary. The most significant change on this page is the adjustment to utilities due to increased costs.

PAGE 10

- The Nature Center continues to do well. Camps are well attended and new programming such as the Cal Naturalist program continue to be introduced.

PAGE 11

- The budget for the Community Center roof/HVAC has been increased to \$650,000. While replacing the flat roof portion is the maintenance issue, in order to do so, the HVAC equipment must be removed from the roof. Returning the older equipment to the roof with the inefficient duct system does not address the energy efficiency of the facility. Moving to a ductless system will allow room by room control and reduce energy consumption. The budget was increased to address the entire building instead of leaving a portion of the building to be done at a later date.

PAGE 12

- The Fund Balance Summary is the cash accounts for the District. These reflect reserve accounts, assigned accounts, and unassigned accounts. During the budget process, the Board may make modifications to these accounts. As requested, staff has provided 2 options. As discussed at the May 30, Special Board Meeting, the District's unfunded liability is accounted for as a long term liability. The Board has the option to set aside funds in a Pension Liability Reserve. In the 2017/18 budget year, the Board set aside \$1,700,000. Because this is a long term liability, the Board may want to consider moving \$700,000 to the Deferred Maintenance Fund or Spendable Unassigned. Those funds listed in the Spendable Assigned may only be changed either during the budget process or by a 4/5 vote during the fiscal year. Use of the Spendable Unassigned funds would still require Board approval, but only a majority vote would be required.

SALARY SCHEDULES

- Due to continued increases to minimum wage, staff has worked to develop a salary schedule for part-time employees that more accurately represents hourly rates for part-time positions. A majority of our part-time positions have seen increases annually due to the high number of minimum wage positions in the District. Therefore, part-time employees have not been receiving step increases along with the annual minimum wage increases. Because minimum wage will increase \$1.00 per hour annually until 2022, we developed a salary schedule with only one step. Most part-time employees will see a salary change in January, therefore there is no need for additional steps with each position. This new schedule will go in to affect January 1, 2019.

By: _____
Ann Willmann
General Manager

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - SUMMARY OF FUND BALANCE
PROPOSED BUDGET: 2018-2019, Version 2



CATEGORY	DESCRIPTION	PROJECTED BEGINNING BALANCE	PROJECTED ACTIVITY	PROJECTED ENDING BALANCE
SPENDABLE: COMMITTED	IMPREST CASH (Petty cash)	1,500		1,500
	GENERAL RESERVE (Working capital)	1,200,000		1,200,000
TOTAL SPENDABLE: COMMITTED FUND BALANCE		1,201,500	-	1,201,500
SPENDABLE: ASSIGNED	ACCUMULATED CAPITAL RESERVE (Future capital projects)	50,000		50,000
	LONG TERM DEBT PRINCIPAL REPAYMENT	-	-	-
	ELECTION COSTS (50% of bi-annual election costs)	45,000		45,000
	PENSION LIABILITY RESERVE	1,700,000	(700,000)	1,000,000
	DEFERRED MAINTENANCE COSTS (10% of projected noncash depreciation)	340,500		340,500
TOTAL SPENDABLE: ASSIGNED FUND BALANCE		2,135,500	(700,000)	1,435,500
SPENDABLE: UNASSIGNED	NET REMAINING UNDESIGNATED FUND BALANCE	601,724	(327,257)	974,467
TOTAL SPENDABLE FUND BALANCE		3,938,724	(1,027,257)	3,611,467
NON-SPENDABLE	INVESTMENT IN CAPITAL ASSETS (NET OF RELATED DEBT)	26,845,444	697,500	27,542,944
TOTAL FUND BALANCE		30,784,168	(329,757)	31,154,411

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)

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - SUMMARY OF FUND BALANCE
PROPOSED BUDGET: 2018-2019, Version 2



CATEGORY	DESCRIPTION	PROJECTED BEGINNING BALANCE	PROJECTED ACTIVITY	PROJECTED ENDING BALANCE
SPENDABLE: COMMITTED	IMPREST CASH (Petty cash)	1,500		1,500
	GENERAL RESERVE (Working capital)	1,200,000		1,200,000
TOTAL SPENDABLE: COMMITTED FUND BALANCE		1,201,500	-	1,201,500
SPENDABLE: ASSIGNED	ACCUMULATED CAPITAL RESERVE (Future capital projects)	50,000		50,000
	LONG TERM DEBT PRINCIPAL REPAYMENT	-	-	-
	ELECTION COSTS (50% of bi-annual election costs)	45,000		45,000
	PENSION LIABILITY RESERVE	1,700,000	-	1,700,000
	DEFERRED MAINTENANCE COSTS (10% of projected noncash depreciation)	340,500		340,500
TOTAL SPENDABLE: ASSIGNED FUND BALANCE		2,135,500	-	2,135,500
SPENDABLE: UNASSIGNED	NET REMAINING UNDESIGNATED FUND BALANCE	601,724	(329,257)	272,467
TOTAL SPENDABLE FUND BALANCE		3,938,724	(329,257)	3,609,467
NON-SPENDABLE	INVESTMENT IN CAPITAL ASSETS (NET OF RELATED DEBT)	26,845,444	697,500	27,542,944
TOTAL FUND BALANCE		30,784,168	368,243	31,152,411

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)



**2018-2019
PRELIMINARY BUDGET**

6/21/2018

**CHICO AREA RECREATION AND PARK DISTRICT
PROPOSED BUDGET: 2018-2019
TABLE OF CONTENTS**

LETTER OF TRANSMITTAL	3
BUDGET CALENDAR	4
BUDGET SUMMARY - ALL FUNDS	5
GENERAL FUND	
Executive Summary of Revenue and Expenditures	6
Summary of Revenue	7
Salaries and Benefits Summary	8
Services and Supplies Summary	9
Nature Center Summary of Revenue and Expenditures	10
Notes Payable - Lease Payments Summary	11
Capital Projects Summary	12
Summary of Fund Balance	13
Administrative Contract Services	14
Park Administrative Contract Services	15
PARK IMPACT FUND - PARK FEES - FUND 2480	
Executive Summary of Revenue and Expenditures	16
PARK ASSESSMENT FUNDS	
Oak Way Park - Fund 2495 - Executive Summary of Revenue and Expenditures	17
Peterson Park - Fund 2497 - Executive Summary of Revenue and Expenditures	18
Baroni Park - Fund 2498 - Executive Summary of Revenue and Expenditures	19
APPENDAGES	
Graph-CARD Budgeted Revenue by Source	20
Graph-CARD Budgeted Expenditures	21
Park Sites and Facilities Schedule	22
Part Time/Temporary/Seasonal Employee Salary Schedule - 2018	24
Part Time/Temporary/Seasonal Employee Salary Schedule - 2019	26
Full Time Employee Salary Schedule	28



June 21, 2018

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

RE: 2018-2019 Preliminary Budget Letter of Transmittal

Dear Directors:

Staff is pleased to present the 2018-2019 Version 2 Budget 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 coming year.

The Budget includes the following items of interest:

- The General Fund budget is balanced using projected operating revenues and provides current year funds of \$368,243 towards capital projects.
- Capital projects are currently budgeted at \$697,500.
- Fund balance has been estimated to increase to \$601,724 which \$329,257 will be used to complete the 2018/19 fiscal year capital projects.
- This is an election year, therefore we have budgeted \$92,000 for the election.
- The Part-Time Salary Schedule Effective January 2019 has a new look. As the District moves through minimum wage increases, PT wages will change every January and steps have been removed.
- Staff will enter into a 5-year purchase agreement for a large capacity mower. This is shown on the Note/Lease Summary Page.
- The Oakway Park assessment has decreased by approximately \$40,000.
- FT Staff that are Classic PERS members will increase their employee contribution. Management and Supervisors will contribute 7% and Parks & Unrepresented will contribute 4%.

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

Ann Willmann
General Manager

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET CALENDAR
PRELIMINARY BUDGET: 2018-2019, Version 1**



<u>DATE</u>	<u>BOARD MEETING</u>	<u>AGENDA</u>
December 21, 2017	Regular	Adopt Budget Calendar
March 16, 2018	N/A	Staff Budgets submitted to Business Office
April 2, 2018	Special	Budget Work Session - 9:00 a.m.
April 19, 2018	Regular	Budget Presentation and Adopt Preliminary Budget
June 21, 2018	Regular	Public Hearing on the Preliminary Budget
July 12, 2018	Special	Adopt Final Budget
August 10, 2018	N/A	Submit Final Budget to Auditor-Controller

CHICO AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY - ALL FUNDS
PROPOSED BUDGET: 2018-2019, Version 2



	GENERAL FUND	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
REVENUE						
FEE BASED PROGRAM INCOME	3,485,480					3,485,480
OTHER INCOME & FACILITY RENTALS	488,829					488,829
RDA PASSTHROUGH	1,090,000					1,090,000
INVESTMENT INCOME	40,000	325	-	275	300	40,900
TAX INCOME / COUNTY	3,046,000					3,046,000
PARK IMPACT FEES		85,000				85,000
ASSESSMENTS			21,892	42,560	71,719	136,171
TOTAL REVENUE	8,150,309	85,325	21,892	42,835	72,019	8,372,380
OPERATING EXPENDITURES						
SALARIES AND BENEFITS	5,687,193		52,661	30,107	52,661	5,822,623
SERVICES AND SUPPLIES	2,053,868		19,700	24,750	14,433	2,112,751
CONTRIB. TO OTHER AGENCIES	15,000					15,000
CONTINGENCIES	25,000					25,000
NOTES PAYABLE / LEASE PYMTS	1,005	-				1,005
TOTAL OPERATING EXPENDITURES	7,782,066	-	72,361	54,857	67,094	7,976,379
NET INCOME (LOSS) FROM OPERATIONS	368,243	85,325	(50,469)	(12,022)	4,925	396,001
ALLOCATIONS AND FUND BALANCE ACTIVITY						
ALLOCATION TO CAPITAL PROJECTS	(368,243)	-	-	-	-	(368,243)
RESTRICTED	-	-	-	-	-	-
	(368,243)	-	-	-	-	(368,243)
NET ACTIVITY	-	85,325	(50,469)	(12,022)	4,925	27,758

CAPITAL PROJECTS						
CAPITAL PROJECTS	697,500					697,500
CAPITAL PROJECTS' REIMBURSEMENTS						-
NET CAPITAL PROJECTS COSTS	697,500	-	-	-	-	697,500
CAPITAL PROJECTS FUNDING						
ALLOCATION FROM GENERAL FUND OPERATIONS	(368,243)					(368,243)
ALLOCATION FROM BARONI PARK OPERATIONS					-	-
ALLOCATION FROM GENERAL FUND SPENDABLE ASSIGNED	-					-
ALLOCATION FROM GENERAL FUND SPENDABLE UNASSIGNED	(329,257)					(329,257)
ALLOCATION FROM BARONI PARK SPENDABLE RESTRICTED					-	-
	-	-	-	-	-	-

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUE AND EXPENDITURES
PROPOSED BUDGET: 2018-2019, Version 2



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
REVENUE								
FEE BASED PROGRAM INCOME	3,485,480	330,904	3,154,576	3,293,140.25	104.4%	3,062,282	3,106,741.87	101.5%
OTHER INCOME & FACILITY RENTALS	488,829	24,909	463,920	540,034.31	116.4%	461,201	454,956.38	98.6%
RDA PASSTHROUGH	1,090,000	26,000	1,064,000	1,178,202.66	110.7%	1,035,000	1,093,021.18	105.6%
INVESTMENT INCOME	40,000	-	40,000	26,027.02	65.1%	24,000	44,619.75	185.9%
TAX INCOME / COUNTY	3,046,000	150,000	2,896,000	3,190,148.44	110.2%	2,806,000	3,227,106.74	115.0%
TOTAL REVENUE	8,150,309	531,813	7,618,496	8,227,552.68	108.0%	7,388,483	7,926,445.92	107.3%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	5,687,193	293,738	5,393,455	4,852,693.41	90.0%	5,388,906	5,141,813.83	95.4%
SERVICES AND SUPPLIES	2,053,868	228,874	1,824,994	1,566,258.24	85.8%	1,885,789	1,806,347.30	95.8%
CONTRIB. TO OTHER AGENCIES	15,000	-	15,000	12,733.72	84.9%	15,000	14,880.57	99.2%
CONTINGENCIES	25,000	-	25,000	-	0.0%	25,000	-	0.0%
NOTES PAYABLE / LEASE PYMTS	1,005	(95,909)	96,914	11,697.05	12.1%	107,577	27,132.86	25.2%
TOTAL OPERATING EXPENDITURES	7,782,066	426,703	7,355,363	6,443,382.42	87.6%	7,422,272	6,990,174.56	94.2%
NET INCOME (LOSS) FROM OPERATIONS	368,243	105,110	263,133	1,784,170.26	678.0%	(33,789)	936,271.36	-277.9%
ALLOCATIONS AND FUND BALANCE ACTIVITY								
CAPITAL / REPAIR PROJECTS	(368,243)	105,110	(263,133)	(589,541.73)	224.0%	33,789	(25,193.70)	-74.6%
CASH FUNDED DEPRECIATION	-	-	-	-	-	-	-	-
NET FUND BALANCE ACTIVITY	(368,243)	105,110	(263,133)	(589,541.73)	224.0%	33,789	(25,193.70)	-74.6%
TOTAL GENERAL FUND ACTIVITY	-	210,220	-	1,194,628.53		-	911,077.66	
CAPITAL PROJECTS								
CAPITAL PROJECTS	697,500	(278,000)	975,500	589,541.73	60.4%	467,500	25,193.70	5.4%
CAPITAL PROJECTS' REIMBURSEMENTS	-	-	-	-	-	-	-	-
NET CAPITAL PROJECTS COSTS	697,500	(278,000)	975,500	589,541.73	60.4%	467,500	25,193.70	5.4%
CAPITAL PROJECTS FUNDING								
ALLOCATION FROM GENERAL FUND OPERATIONS	(368,243)	105,110	(263,133)	(589,541.73)	224.0%	33,789	(25,193.70)	-74.6%
ALLOCATION FROM GENERAL FUND SPENCABLE ASSIGNED	-	-	-	-	-	-	-	-
ALLOCATION FROM GENERAL FUND SPENDABLE UNASSIGNED	(329,257)	(383,110)	(712,367)	-	0.0%	(501,289)	-	0.0%
FUNDS FROM ACCUMULATED CAPITAL RESERVES	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY - GENERAL FUND - FUND 2490
PROPOSED BUDGET: 2018-2019, Version 2



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
FEE BASED PROGRAM INCOME								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	1,825,800	234,614	1,591,186	1,755,323.09	110.3%	1,750,430	1,713,945.17	97.9%
CAMPS	340,270	42,030	298,240	326,357.69	109.4%	325,000	290,928.26	89.5%
SUBTOTAL	2,166,070	276,644	1,889,426	2,081,680.78	110.2%	2,075,430	2,004,873.43	96.6%
AQUATICS	166,010	10,060	155,950	155,498.97	99.7%	126,110	142,634.20	113.1%
CLASSES								
ADULT CLASSES	-	-	-	-	0.0%	-	-	0.0%
GENERAL CLASSES	75,000	5,000	70,000	68,320.12	97.6%	-	77,225.71	0.0%
COMMUNITY BAND	1,500	(150)	1,650	1,793.50	108.7%	1,400	3,082.89	220.2%
SENIOR ADULT CLASSES	44,000	1,000	43,000	48,624.06	113.1%	40,000	48,484.60	121.2%
THRIVE	-	-	-	-	0.0%	60,000	135,841.33	226.4%
YOUTH CLASSES	-	-	-	-	0.0%	-	-	0.0%
YOUTH KARATE & TINY TOTS	82,000	(25,500)	107,500	75,654.90	70.4%	114,000	105,640.07	92.7%
SUBTOTAL	202,500	(19,650)	222,150	194,392.58	87.5%	215,400	370,274.60	171.9%
ADULT SPORTS								
VOLLEYBALL & DODGEBALL	51,500	2,000	49,500	42,444.69	85.7%	46,000	47,908.99	104.1%
BASKETBALL	35,500	1,500	34,000	31,377.19	92.3%	35,500	29,587.06	83.3%
SOFTBALL	209,200	(6,100)	215,300	179,360.42	83.3%	217,400	187,955.22	86.5%
SOFTBALL TOURNAYS	-	(6,800)	6,800	-	0.0%	6,800	-	0.0%
SOCCER	50,000	5,000	45,000	54,033.49	120.1%	42,500	44,418.39	104.5%
SUBTOTAL	346,200	(4,400)	350,600	307,215.79	87.6%	348,200	309,869.66	89.0%
NATURE CENTER								
PROGRAM FEE INCOME	320,600	72,020	248,580	291,731.01	117.4%	-	-	-
GRANT FUNDING	-	-	-	-	0.0%	-	-	-
SUBTOTAL	320,600	72,020	248,580	291,731.01	117.4%			
OTHER PROGRAMS								
SCHOLARSHIPS	(17,000)	-	(17,000)	(26,726.07)	157.2%	(17,000)	(16,182.58)	95.2%
CO-SPONSORED & MISCELLANEOUS	17,000	-	17,000	12,713.71	74.8%	17,000	11,245.06	66.1%
SPECIAL EVENTS	9,250	2,000	7,250	6,639.90	91.6%	9,150	6,055.50	66.2%
SENIOR ADULT PROGRAMS	62,550	(2,970)	65,520	50,136.69	76.5%	73,092	59,306.73	81.1%
YOUTH SPORTS	212,300	(2,800)	215,100	219,856.89	102.2%	214,900	218,665.27	101.8%
SUBTOTAL	284,100	(3,770)	287,870	262,621.12	91.2%	297,142	279,089.98	93.9%
TOTAL FEE BASED PROGRAMS	3,485,480	330,904	3,154,576	3,293,140.25	104.4%	3,062,282	3,106,741.87	101.5%
OTHER INCOME								
FACILITY RENTAL INCOME	364,500	24,409	340,091	371,153.05	109.1%	321,591	357,635.44	111.2%
REBATES & REIMBURSED COSTS	35,000	-	35,000	23,109.94	66.0%	35,000	17,742.04	50.7%
REIMBURSEMENTS - CITY PARKS	63,829	-	63,829	32,817.74	51.4%	76,610	43,208.04	56.4%
MISCELLANEOUS	10,000	-	10,000	15,075.20	150.8%	10,000	11,028.98	110.3%
ENDOWMENTS	-	-	-	-	0.0%	5,000	-	0.0%
DONATIONS	15,500	500	15,000	97,878.38	652.5%	13,000	25,341.88	194.9%
TOTAL OTHER INCOME	488,829	24,909	463,920	540,034.31	116.4%	461,201	454,956.38	98.6%
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,090,000	26,000	1,064,000	1,178,202.66	110.7%	1,035,000	1,093,021.18	105.6%
INVESTMENT INCOME	40,000	-	40,000	26,027.02	65.1%	24,000	44,619.75	185.9%
TAX INCOME / COUNTY	3,046,000	150,000	2,896,000	3,190,148.44	110.2%	2,806,000	3,227,106.74	115.0%
TOTAL REVENUE FROM OTHER AGENCIES	4,176,000	176,000	4,000,000	4,394,378.12	109.9%	3,865,000	4,364,747.67	112.9%
TOTAL REVENUE	8,150,309	531,813	7,618,496	8,227,552.68	108.0%	7,388,483	7,926,445.92	107.3%

CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY - GENERAL FUND - FUND 2490
PROPOSED BUDGET: 2018-2019, Version 2



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
SALARIES								
FULL-TIME SALARIES	2,153,000	117,000	2,036,000	1,859,464.42	91.3%	1,928,000	1,904,334.76	98.8%
PART-TIME SALARIES	2,297,793	269,923	2,027,870	1,861,897.23	91.8%	2,141,830	1,958,564.16	91.4%
ACCUMULATED LEAVE	13,800	-	13,800	-	0.0%	15,350	64,584.09	420.7%
INSTRUCTORS	102,100	(30,685)	132,785	71,904.60	54.2%	114,000	147,502.13	129.4%
SUBTOTAL	4,566,693	356,238	4,210,455	3,793,266.25	90.1%	4,199,180	4,074,985.14	97.0%
BENEFITS								
FICA	356,500	34,000	322,500	283,496.05	87.9%	316,000	303,057.16	95.9%
RETIREMENT	369,000	(6,000)	375,000	334,617.87	89.2%	416,000	386,171.94	92.8%
RETIREMENT - GASB 68	-	-	-	-	0.0%	-	(9,696.00)	0.0%
HEALTH INSURANCE	376,000	6,000	370,000	333,834.85	90.2%	367,000	326,327.96	88.9%
COBRA	-	-	-	-	0.0%	-	-	0.0%
UNEMPLOYMENT INSURANCE	35,000	(2,500)	37,500	20,391.97	54.4%	42,500	33,042.97	77.7%
WORKERS COMP INSURANCE	149,000	(69,000)	218,000	221,066.42	101.4%	190,000	169,698.66	89.3%
ALLOCATION TO OTHER FUNDS	(165,000)	(25,000)	(140,000)	(133,980.00)	95.7%	(141,774)	(141,774.00)	100.0%
SUBTOTAL	1,120,500	(62,500)	1,183,000	1,059,427.16	89.6%	1,189,726	1,066,828.69	89.7%
TOTAL SALARIES & BENEFITS	5,687,193	293,738	5,393,455	4,852,693.41	90.0%	5,388,906	5,141,813.83	95.4%

CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY - GENERAL FUND - FUND 2490
PROPOSED BUDGET: 2018-2019, Version 2



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
SERVICES AND SUPPLIES								
ADVERTISING	40,500	28,000	12,500	5,297.33	42.4%	14,350	15,074.01	105.0%
AGRICULTURE	30,000	(2,854)	32,854	23,576.51	71.8%	34,200	26,422.10	77.3%
CLOTHING	25,400	3,400	22,000	22,400.47	101.8%	22,130	21,631.39	97.7%
COMMUNICATIONS	51,575	966	50,609	49,643.33	98.1%	51,709	53,257.89	103.0%
HOUSEHOLD SUPPLIES	40,400	2,100	38,300	35,104.90	91.7%	35,000	38,293.06	109.4%
INSURANCE	80,000	5,000	75,000	70,372.32	93.8%	66,000	64,279.29	97.4%
EQUIPMENT REPAIRS	18,000	-	18,000	14,448.27	80.3%	17,500	18,654.44	106.6%
HOUSEHOLD EQUIPMENT	-	-	-	-	0.0%	-	46.73	0.0%
FIELD EQUIPMENT	1,750	-	1,750	2,231.91	127.5%	1,750	326.05	18.6%
PROGRAM EQUIPMENT	-	(750)	750	193.46	25.8%	750	747.22	99.6%
VEHICLE MAINTENANCE	12,500	-	12,500	7,789.46	62.3%	12,500	13,838.26	110.7%
POOL SUPPLIES	12,000	-	12,000	8,982.89	74.9%	12,000	14,614.92	121.8%
POOL EQUIPMENT	4,000	-	4,000	2,460.09	61.5%	4,000	4,390.70	109.8%
STRUCTURE & GROUNDS	77,700	3,350	74,350	74,575.55	100.3%	77,400	83,619.44	108.0%
WORK SERVICE SUPPLIES	2,050	2,050						
SHOP SUPPLIES	3,450	(1,550)	5,000	4,474.48	89.5%	5,000	4,949.58	99.0%
VANDALISM	5,600	(200)	5,800	2,267.89	39.1%	5,800	3,863.84	66.6%
MEDICAL FIRST AID	3,200	150	3,050	2,823.33	92.6%	2,800	2,350.79	84.0%
MEMBERSHIP/PERIODICALS	18,500	2,100	16,400	16,577.25	101.1%	16,400	16,471.76	100.4%
OFFICE SUPPLIES	26,150	(425)	26,575	20,845.53	78.4%	24,800	21,196.19	85.5%
CONTRACT SERVICES	850,438	104,453	745,985	600,267.34	80.5%	821,375	748,606.47	91.1%
PUBS/LEGAL NOTICES	21,000	-	21,000	19,278.05	91.8%	21,000	24,222.24	115.3%
RENT/LEASE EQUIPMENT	5,400	2,650	2,750	5,278.51	191.9%	2,500	2,260.86	90.4%
RENT/LEASE STRUCTURES	3,200	-	3,200	2,400.00	75.0%	2,400	2,426.95	101.1%
SMALL TOOLS	3,500	500	3,000	1,572.07	52.4%	2,825	2,629.72	93.1%
EDUCATION & TRAINING	5,000	-	5,000	1,291.36	25.8%	5,000	1,913.00	38.3%
DISTRICT OFFICE MEETING EXP	5,000	(1,500)	6,500	1,310.90	20.2%	6,500	1,212.96	18.7%
MILEAGE	37,300	5,800	31,500	32,508.20	103.2%	38,500	27,456.12	71.3%
PROGRAM TRANSPORTATION	3,140	40	3,100	2,133.20	68.8%	3,200	1,260.00	39.4%
DIST OFFICE BOARD MTG EXP	10,000	-	10,000	7,496.82	75.0%	10,000	9,021.02	90.2%
USE TAX	1,500	300	1,200	1,408.67	117.4%	1,200	1,658.28	138.2%
CONFERENCES	23,000	(100)	23,100	15,617.18	67.6%	25,000	22,733.09	90.9%
SUBTOTAL	1,654,993	174,174	1,480,819	1,231,073.27	83.1%	1,564,364	1,458,360.73	93.2%
UTILITIES								
WATER	79,625	10,950	68,675	60,218.41	87.7%	67,675	65,633.78	97.0%
ELECTRICITY	261,700	38,350	223,350	225,082.96	100.8%	209,500	225,853.38	107.8%
GAS	50,450	5,900	44,550	44,830.43	100.6%	35,950	51,034.21	142.0%
SEWER	7,100	(500)	7,600	5,053.17	66.5%	8,300	5,465.20	65.8%
SUBTOTAL	398,875	54,700	344,175	335,184.97	97.4%	321,425	347,986.57	108.3%
TOTAL SERVICE & SUPPLY	2,053,868	228,874	1,824,994	1,566,258.24	85.8%	1,885,789	1,806,347.30	95.8%

CHICO AREA RECREATION AND PARK DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES - NATURE CENTER
PROPOSED BUDGET: 2018-2019, Version 2



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET
INCOME					
GENERAL PROGRAM INCOME	-	(7,000)	7,000	6,892.00	98.5%
GENERAL ADMISSION	3,000	500	2,500	3,536.00	141.4%
HOME SCHOOL	3,200	(7,630)	10,830	13,050.00	120.5%
FIELD TRIPS	25,000	4,000	21,000	19,623.00	93.4%
CAMPS	205,000	46,350	158,650	182,305.40	114.9%
PRESCHOOL	50,400	33,300	17,100	33,549.91	196.2%
TEACHER WORKSHOPS	3,000	500	2,500	4,840.00	193.6%
SPECIAL EVENTS	20,000	(1,000)	21,000	19,226.25	91.6%
MEMBERSHIPS	2,000	-	2,000	1,373.45	68.7%
PARTY RENTALS	9,000	3,000	6,000	7,335.00	122.3%
FACILITY RENTALS	1,500	(1,000)	2,500	1,005.00	40.2%
GRANTS	-	-	-	-	0.0%
ENDOWMENT	-	-	-	-	0.0%
FUNDRAISING (DONATIONS)	14,500	500	14,000	17,291.19	123.5%
TOTAL INCOME	336,600	71,520	265,080	310,027.20	117.0%
OPERATING EXPENDITURES					
SALARIES AND BENEFITS	259,200	44,824	214,376	172,603.80	80.5%
SERVICES AND SUPPLIES					
ADVERTISING	500	-	500	500.00	100.0%
COMMUNICATIONS	2,400	600	1,800	2,576.27	143.1%
HOUSEHOLD SUPPLIES	2,500	-	2,500	2,217.32	88.7%
INSURANCE	1,300	100	1,200	-	0.0%
STRUCTURES & GROUNDS	4,500	-	4,500	3,523.69	78.3%
OFFICE SUPPLIES	3,100	(175)	3,275	3,302.74	100.8%
CLOTHING	6,000	2,300	3,700	6,800.14	183.8%
CONTRACT SERVICES	5,500	4,000	1,500	5,304.39	353.6%
RENT/LEASE STRUCTURES	3,200	-	3,200	2,400.00	75.0%
PROGRAM SUPPLIES	28,000	8,425	19,575	31,102.57	158.9%
MILEAGE	300	(200)	500	136.38	27.3%
CONFERENCES	500	(100)	600	528.91	88.2%
ELECTRIC	7,500	-	7,500	6,285.53	83.8%
GAS	2,600	700	1,900	2,469.42	130.0%
SUBTOTAL	67,900	15,650	52,250	67,147.36	128.5%
EQUIPMENT/SOFTWARE	500	-	500	571	114.3%
TOTAL OPERATING EXPENDITURES	327,600	60,474	267,126	240,322.47	90.0%
TOTAL INCOME OVER (UNDER) EXPENDITURES	9,000	11,046	(2,046)	69,704.73	

[illegible]

**CHICO AREA RECREATION AND PARK DISTRICT
PROPOSED BUDGET: 2018-2019, Version 2
CAPITAL PROJECTS SUMMARY**



HOOKER OAK RECREATION AREA

Tree hazard assessment and pruning	25,000
------------------------------------	--------

COMMUNITY CENTER

Roof replacement	650,000
	<u>650,000</u>

FIXED ASSETS

Computer and information technology equipment	12,500
	<u>12,500</u>

FIELD EQUIPMENT

Field Equipment	10,000
	<u>10,000</u>

TOTAL	697,500
--------------	----------------

PROJECTS FUNDING SUMMARY:

Funded By General Fund Current Operations	368,243
Funded by General Fund - Fund Balance Spendable: Assigned	-
Funded by General Fund - Fund Balance Spendable: Unassigned	<u>329,257</u>
	697,500

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - SUMMARY OF FUND BALANCE
PROPOSED BUDGET: 2018-2019, Version 2



CATEGORY	DESCRIPTION	PROJECTED BEGINNING BALANCE	PROJECTED ACTIVITY	PROJECTED ENDING BALANCE
SPENDABLE: COMMITTED	IMPREST CASH (Petty cash)	1,500		1,500
	GENERAL RESERVE (Working capital)	1,200,000		1,200,000
TOTAL SPENDABLE: COMMITTED FUND BALANCE		1,201,500	-	1,201,500
SPENDABLE: ASSIGNED	ACCUMULATED CAPITAL RESERVE (Future capital projects)	50,000		50,000
	LONG TERM DEBT PRINCIPAL REPAYMENT	-		-
	ELECTION COSTS (50% of bi-annual election costs)	45,000		45,000
	PENSION LIABILITY RESERVE	1,700,000		1,700,000
	DEFERRED MAINTENANCE COSTS (10% of projected noncash depreciation)	340,500		340,500
TOTAL SPENDABLE: ASSIGNED FUND BALANCE		2,135,500	-	2,135,500
SPENDABLE: UNASSIGNED	NET REMAINING UNDESIGNATED FUND BALANCE	601,724	(329,257)	272,467
TOTAL SPENDABLE FUND BALANCE		3,938,724	(329,257)	3,609,467
NON-SPENDABLE	INVESTMENT IN CAPITAL ASSETS (NET OF RELATED DEBT)	26,845,444	697,500	27,542,944
TOTAL FUND BALANCE		30,784,168	368,243	31,152,411

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)

CHICO AREA RECREATION AND PARK DISTRICT
ADMINISTRATIVE CONTRACT SERVICES
PROPOSED BUDGET: 2018-2019, Version 2



	2018-2019 BUDGET	2017-2018 BUDGET	CHANGE
ADMINISTRATIVE SERVICES			
COMPUTER ANNUAL LICENCE FEES	-	-	-
REGISTRATION SUPPORT FEES	120,000	110,000	10,000
	<u>120,000</u>	<u>110,000</u>	<u>10,000</u>
 OFFICE EQUIPMENT SERVICE CONTRACTS			
COMPUTER MAINTENANCE	10,613	10,665	(52)
COMPUTER HELP DESK	75,600	75,600	-
COMPUTER SOFTWARE (KRONOS, OFFICE 365)	62,800	56,970	5,830
COPY MACHINE	18,000	21,000	(3,000)
TELEPHONE SYSTEM	200	200	-
POSTAGE MACHINE	4,600	6,000	(1,400)
	<u>171,813</u>	<u>170,435</u>	<u>1,378</u>
 AUDIT & RELATED SERVICES			
AUDIT	17,000	17,000	-
GASB 68 REPORTS	1,350	1,350	-
AUDIT & RELATED SERVICES	<u>18,350</u>	<u>18,350</u>	<u>-</u>
 LEGAL SERVICES	<u>20,000</u>	<u>20,000</u>	<u>-</u>
 PROFESSIONAL SERVICES			
DISTRICT SERVICES	<u>7,000</u>	<u>7,000</u>	<u>-</u>
 EMPLOYEE BACKGROUND CHECK	<u>18,000</u>	<u>18,000</u>	<u>-</u>
 OFFICE ALARM SYSTEM SERVICE	<u>-</u>	<u>1,000</u>	<u>(1,000)</u>
 CONSULTANT SERVICES			
LOCAL GOVERNMENT CONSULTING	20,000	20,000	-
FRAUD HOTLINE	1,075	1,075	-
COMMUNICATIONS CONSULTANT	-	-	-
FUTURE FACILITIES PREPARATION	60,000	80,000	(20,000)
ELECTION	92,000	-	92,000
	<u>173,075</u>	<u>101,075</u>	<u>72,000</u>
 TOTAL ADMINISTRATIVE CONTRACT SERVICES	<u>528,238</u>	<u>445,860</u>	<u>82,378</u>

**CHICO AREA RECREATION AND PARK DISTRICT
PARKS ADMINISTRATIVE CONTRACT SERVICES
PROPOSED BUDGET: 2018-2019, Version 2**



	2018-2019 BUDGET	2017-2018 BUDGET	CHANGE
PARKS ADMIN - DISTRICT GENERAL			
HOUSEHOLD	23,000	-	23,000
REPAIRS AND MAINTENANCE	27,500	-	27,500
SAFETY	2,500	-	2,500
SECURITY	72,000	-	72,000
UTILITIES	33,000	-	33,000
	<u>158,000</u>	<u>-</u>	<u>158,000</u>
 SITE SPECIFIC			
OAK WAY PARK			
PROFESSIONAL SERVICES	4,000	-	4,000
UTILITIES	2,000	-	2,000
	<u>6,000</u>	<u>-</u>	<u>6,000</u>
PETERSON PARK			
PROFESSIONAL SERVICES	4,000	-	4,000
	<u>4,000</u>	<u>-</u>	<u>4,000</u>
BARONI PARK			
PROFESSIONAL SERVICES	4,000	-	4,000
	<u>4,000</u>	<u>-</u>	<u>4,000</u>
COMMUNITY CENTER			
LANDSCAPING	19,000	-	19,000
REPAIRS AND MAINTENANCE	2,000	-	2,000
UTILITIES	600	-	600
	<u>21,600</u>	<u>-</u>	<u>21,600</u>
HOOVER OAK			
LANDSCAPING	1,700	-	1,700
	<u>1,700</u>	<u>-</u>	<u>1,700</u>
COMMUNITY PARK			
UTILITIES	4,800	-	4,800
	<u>4,800</u>	<u>-</u>	<u>4,800</u>
LAKESIDE PAVILION			
REPAIRS AND MAINTENANCE	3,000	-	3,000
	<u>3,000</u>	<u>-</u>	<u>3,000</u>
DFJ CENTER			
REPAIRS AND MAINTENANCE	400	-	400
	<u>400</u>	<u>-</u>	<u>400</u>
 TOTAL PARKS ADMINISTRATIVE CONTRACT SERVICES			
	<u>203,500</u>	<u>-</u>	<u>203,500</u>

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PARK FUND - FUND 2480
PROPOSED BUDGET: 2018-2019, Version 2



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
INCOME								
PARK IMPACT FEES	85,000	25,625	59,375	83,125.00	140.0%	59,375	61,750.00	104.0%
INTEREST INCOME	325	-	325	(6,535.66)	-2011.0%	325	7,634.84	2349.2%
TOTAL INCOME	85,325	25,625	59,700	76,589.34	128.3%	59,700	69,384.84	116.2%
NOTES PAYABLE / LEASE PYMTS	-	(82,222)	82,222	73,332.00	89.2%	74,140	68,222.17	92.0%
UTILIZATION OF FUND BALANCE	-	107,847	(22,522)	73,332.00		(14,440)	66,665.00	
TOTAL INCOME OVER (UNDER) EXPENDITURES	85,325	-	-	76,589.34		-	67,827.67	

SPENDABLE - UNRESTRICTED - ASSIGNED FUND BALANCE

BEGINNING FUND BALANCE	43,708
UTILIZATION OF FUND BALANCE	-
ENDING FUND BALANCE	<u>43,708</u>

Notes:

The Park Fund collects park impact fees on new development in CARD's boundaries. The current impact fee is \$2,375 per unit.

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - OAK WAY - FUND 2495
PROPOSED BUDGET: 2018-2019, Version 2



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
INCOME								
ASSESSMENTS	21,892	(39,074)	60,966	59,423.30	97.5%	59,137	58,589.90	99.1%
INTEREST	-	-	-	148.62	0.0%	175	460.23	263.0%
TOTAL INCOME	21,892	(39,074)	60,966	59,571.92	97.7%	59,312	59,050.13	99.6%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	52,661	6,005	46,656	42,768.33	91.7%	45,191	45,191.04	100.0%
SERVICES AND SUPPLIES								
AGRICULTURE	1,800	(42)	1,842	955.74	51.9%	1,450	1,884.78	130.0%
HOUSEHOLD SUPPLIES	2,500	1,300	1,200	2,296.84	191.4%	670	2,115.35	315.7%
STRUCTURES & GROUNDS	4,500	(56)	4,556	3,251.58	71.4%	4,556	3,675.72	80.7%
VANDALISM	100	-	100	-	0.0%	100	-	0.0%
EQUIPMENT RENTS	-	(350)	350	-	0.0%	75	150.00	200.0%
CONTRACT SERVICES	6,000	1,320	4,680	5,925.73	126.6%	4,679	5,600.24	119.7%
WATER	1,500	-	1,500	1,259.77	84.0%	1,500	1,626.28	108.4%
ELECTRIC	3,300	-	3,300	1,911.19	57.9%	3,300	-	0.0%
SUBTOTAL	19,700	2,172	17,528	15,600.85	89.0%	16,330	15,052.37	92.2%
TOTAL OPERATING EXPENDITURES	72,361	8,177	64,184	58,369.18	90.9%	61,521	60,243.41	97.9%
TOTAL INCOME OVER (UNDER) EXPENDITURES	(50,469)	(8,177)	(3,218)	1,202.74		(2,209)	(1,193.28)	

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
PROPOSED BUDGET: 2018-2019, Version 2



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
INCOME								
ASSESSMENTS	42,560	-	42,560	41,572.60	97.7%	42,560	42,377.60	99.6%
INTEREST	275	-	275	202.26	73.5%	275	542.18	197.2%
TOTAL INCOME	42,835	-	42,835	41,774.86	97.5%	42,835	42,919.78	100.2%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	30,107	3,683	26,424	24,221.67	91.7%	25,696	25,695.96	100.0%
SERVICES AND SUPPLIES								
AGRICULTURE	1,850	(315)	2,165	1,132.18	52.3%	1,850	1,481.54	80.1%
HOUSEHOLD SUPPLIES	-	-	-	-	0.0%	-	-	0.0%
STRUCTURES & GROUNDS	2,500	-	2,500	1,014.00	40.6%	2,500	1,263.76	50.6%
VANDALISM	100	-	100	-	0.0%	100	-	0.0%
EQUIPMENT RENTS	-	-	-	-	0.0%	-	-	0.0%
SMALL TOOLS	-	-	-	-	0.0%	-	-	0.0%
Fund Balance for this fund is assigned as Spendable - Restricted for maintenance of the park.								
TOTAL INCOME OVER (UNDER) EXPENDITURES								

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.

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - BARONI PARK - FUND 2498
PROPOSED BUDGET: 2018-2019, Version 2



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
INCOME								
ASSESSMENTS	71,719	6,680	65,039	64,389.12	99.0%	63,341	68,610.36	108.3%
INTEREST	300	-	300	436.56	145.5%	300	869.18	289.7%
TOTAL INCOME	72,019	6,680	65,339	64,825.68	99.2%	63,641	69,479.54	109.2%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	52,661	6,005	46,656	42,768.33	91.7%	45,191	45,191.04	100.0%
SERVICES AND SUPPLIES								
AGRICULTURE	1,083	-	1,083	688.04	63.5%	850	734.14	86.4%
HOUSEHOLD SUPPLIES	-	-	-	-	0.0%	-	-	0.0%
STRUCTURES & GROUNDS	1,000	-	1,000	680.98	68.1%	1,000	783.84	78.4%
VANDALISM	100	(450)	550	-	0.0%	550	-	0.0%
EQUIPMENT RENTS	-	-	-	-	0.0%	-	-	0.0%
CONTRACT SERVICES	4,000	1,500	2,500	3,798.46	151.9%	2,500	3,687.57	147.5%
WATER	8,050	-	8,050	6,987.68	86.8%	8,050	8,007.17	99.5%
ELECTRIC	200	-	200	-	0.0%	200	-	0.0%
SUBTOTAL	14,433	1,050	13,383	12,155.16	90.8%	13,150	13,212.72	100.5%
TOTAL OPERATING EXPENDITURES	67,094	7,055	60,039	54,923.49	91.5%	58,341	58,403.76	100.1%
TOTAL INCOME OVER (UNDER) EXPENDITURES	4,925	(375)	5,300	9,902.19	186.8%	5,300	11,075.78	209.0%
ALLOCATION TO CAPITAL PROJECTS	-	-	-	-	0.0%	-	-	0.0%
TOTAL FUND ACTIVITY	4,925	6,005	5,300	9,902.19		5,300	11,075.78	

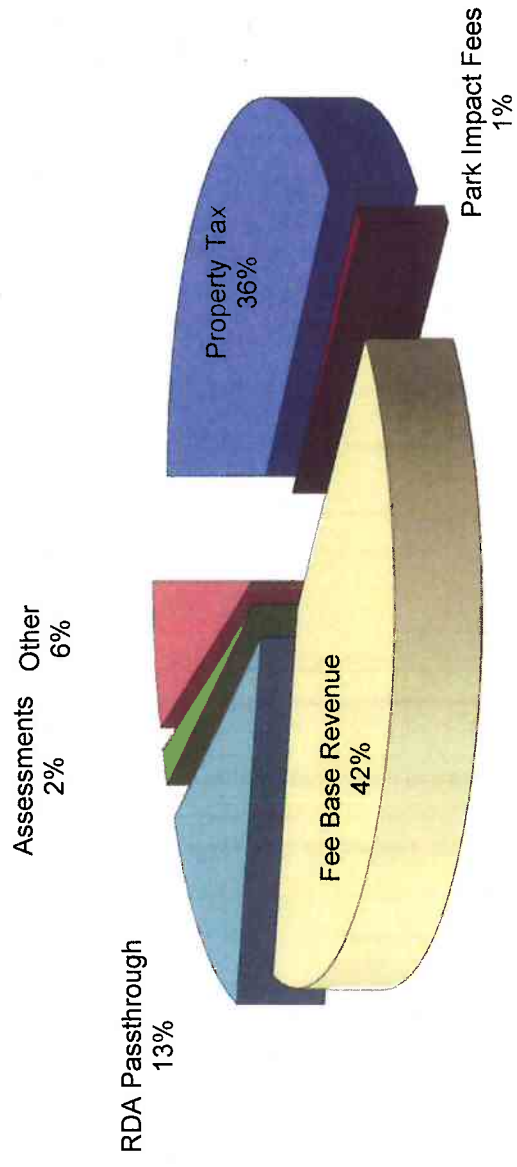
CAPITAL PROJECTS								
CAPITAL PROJECTS	-	-	-	-	0.0%	15,000	-	0.0%
CAPITAL PROJECTS FUNDING								
ALLOCATION FROM OPERATIONS	-	-	-	-	0.0%	-	-	0.0%
ALLOCATION FROM SPENDABLE RESTRICTED	-	-	-	-	0.0%	(15,000)	-	0.0%
	-	-	-	-		-	-	

Notes:

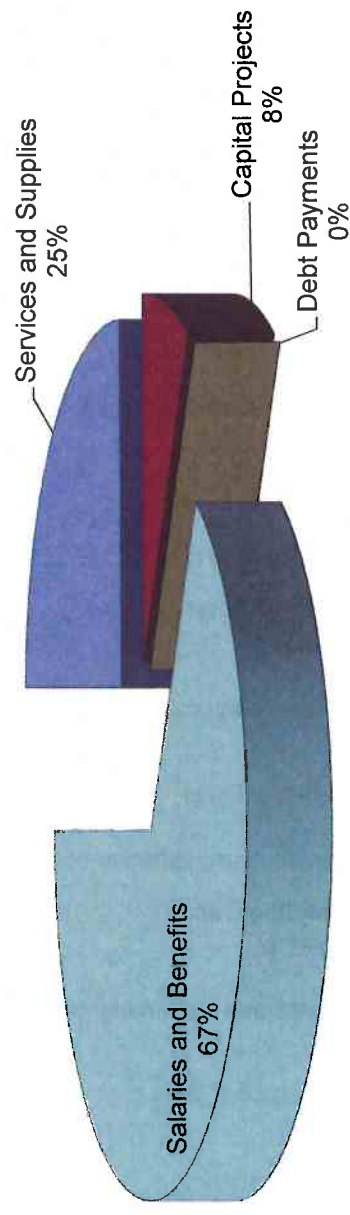
Property tax assessments on the residents in the Baroni Neighborhood Park Assessment District are used to pay the maintenance costs of Baroni Park which is maintained by CARD.

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

CARD BUDGET: REVENUE BY SOURCE



CARD BUDGET: BUDGETED EXPENDITURES



CHICO AREA RECREATION AND PARK DISTRICT

PROPOSED BUDGET: 2018-2019

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

Shapiro Pool

Location: Oleander and Memorial Way

Size: .44 acres

Facilities: 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

**CHICO AREA RECREATION AND PARK DISTRICT
PROPOSED BUDGET: 2018-2019
PARK SITES AND FACILITIES**



Hooker Oak Recreation Area

Location: 1928 Manzanita Avenue

Size: 35 acres

Facilities: Playground, picnic area, basketball court, baseball field and two softball fields

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

Ceres Park

Location: Glenshire Lane

Size: 5 acres

Facilities: Undeveloped

Hancock Park

Location: North Marigold Ave.

Size: 3.61 acres

Facilities: Grassland and pathways

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

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

CHICO AREA RECREATION AND PARK DISTRICT
PROPOSED BUDGET: 2018-2019
PART TIME/TEMPORARY/SEASONAL SALARY - SCHEDULE

EFFECTIVE JAN 2018



* indicates change in job title or description from prior budget

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
RANGE C					
Recreation Leader II, Park Labor III, Office Worker II, Lifeguard I, Swim Instructor, Facility Attendent I	\$11.00	\$11.44	\$11.90		
RANGE D					
Park Labor IV, Office Worker III, Recreation Leader III, Assistant Director, Lifeguard II, Swim Coach	\$12.00	\$12.48	\$12.98		
RANGE E					
Director, Specialist, Office Worker IV, Lifeguard III, Assistant Pool Manager, Hourly Program Instructor Facility Attendent II	\$13.00	\$13.52	\$14.06		
RANGE F					
1. Finance Clerk, HR Clerk	\$15.60	\$16.38	\$17.20		
2. Recreation Coordinator	\$18.87	\$19.81	\$20.80		
3. Facility Rental Coordinator	\$20.86	\$21.90	\$23.00		
RANGE G - Instructors					
1. Enrichment Teacher	\$13.00	\$15.00	\$17.00	\$20.00	\$22.00
2. Program Manager Nature Center Asst. Dir. Tiny Tots/KR Prog. Mgr	\$20.00	\$20.25	\$20.50	\$20.75	\$21.00
NOTES:	<ol style="list-style-type: none"> 1) Part time/Temporary/Seasonal employees will be initially employed at step one of the pay range unless the supervisor submits a written memorandum to the General Manager for approval that sets forth the justification for initially employing the employee at step two. No employee can be initially employed at a salary range above step two. 2) Part time employees are limited to working no more than 28 hours per week. They may work in excess of 970 hours per year if they have been approved as an extended Cal-PERS retirement plan participant by the General Manager. 3) Temporary part time employees are limited to working no more than 28 hours per week and no more than 970 hours per Fiscal Year (July 1 - June 30) 4) Seasonal employees work for a defined season of 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. Examples of seasonal programs include summer aquatics and summer camps. 5) Instructors under contract shall be compensated in accordance with the negotiated contract. 				



RANGE H		STEP 1	STEP 2	STEP 3
1.	Softball, Basketball (1 hour games)	\$ 18.00	\$ 20.00	\$ 22.00
2.	Baseball League Game Rates (2.5 hour games)			
a.	Plate	\$ 48.00	\$ 50.00	\$ 52.00
b.	Bases	\$ 32.00		
3.	Volleyball League & Kickball Game Rates (1 hour games)	\$ 16.00	\$ 17.00	\$ 18.00
4.	Soccer League Game Rates			
a.	Line Judge Flat Rate (1.25 hr. games)	\$ 17.50	\$ 18.50	\$ 19.50
b.	Field Official Flat Rate (1.25 hr. games)	\$ 28.00	\$ 29.00	\$ 30.00
c.	7 A-Side Flat Rate (1 hour games)	\$ 25.00	\$ 26.00	\$ 27.00
5.	Flag Football League Game Rates (1 hour games)			
a.	Umpire Flat Rate	\$ 19.00	\$ 20.00	\$ 21.00
b.	Field Judge Flat Rate	\$ 15.00		
NOTES:		6) Procedure for Sport Official Salary Advancement: a. Officials start at step one, except where noted, and will increase to the next appropriate step after two years of experience and having at least "satisfactory" or above seasonal evaluations. b. Past or present high school (within last two years), college, certified association, or verified Recreation Department Official with at least two years adult officiating experience is eligible for consideration to start at Step 2 with written documentation from a supervisor and written approval from the General Manager.		

CHICO AREA RECREATION AND PARK DISTRICT
PROPOSED BUDGET: 2018-2019
PART TIME/TEMPORARY/SEASONAL SALARY - SCHEDULE

EFFECTIVE JAN - DEC 2019



* indicates change in job title or description from prior budget

TITLE	2019 Rates
Recreation Leader II	\$ 12.00
Recreation Leader III	\$ 13.00
Assistant Director	\$ 13.00
Director I	\$ 14.00
Director II	\$ 15.00
Enrichment I	\$ 14.00
Enrichment II	\$ 16.00
Enrichment III	\$ 18.00
Enrichment IV	\$ 20.00
Program Manager	\$ 21.00
Labor III	\$ 12.00
Labor IV-level 1	\$ 13.00
Labor IV-level 2	\$ 13.50
Park Attendant I	\$ 12.00
Park Attendant II	\$ 12.50
Facility Attendant I	\$ 12.00
Facility Attendant II	\$ 12.75
Facility Attendant III	\$ 13.00
Facility Rental Specialist	\$ 20.86
Office Assistant II	\$ 12.00
Office Assistant III	\$ 13.00
Office Assistant IV	\$ 14.00
Finance Assistant	\$ 16.80
Swim Instructor	\$ 12.00
Lifeguard I	\$ 12.00
Lifeguard II	\$ 12.50
Asst. Head Guard	\$ 13.00
Head Guard	\$ 14.00
Asst. Pool Manager	\$ 14.50

NOTES:

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 1560 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.

ADULT SPORTS OFFICIAL RATES

		STEP 1	STEP 2	STEP 3
1.	Softball, Basketball (1 hour games)	\$ 18.00	\$ 20.00	\$ 22.00
2.	Baseball League Game Rates (2.5 hour games)			
	a. Plate	\$ 48.00	\$ 50.00	\$ 52.00
	b. Bases	\$ 32.00		
3.	Volleyball League & Kickball Game Rates (1 hour games)	\$ 16.00	\$ 17.00	\$ 18.00
4.	Soccer League Game Rates			
	a. Line Judge Flat Rate (1.25 hr. games)	\$ 17.50	\$ 18.50	\$ 19.50
	b. Field Official Flat Rate (1.25 hr. games)	\$ 28.00	\$ 29.00	\$ 30.00
	c. 7 A-Side Flat Rate (1 hour games)	\$ 25.00	\$ 26.00	\$ 27.00
5.	Flag Football League Game Rates (1 hour games)			
	a. Umpire Flat Rate	\$ 19.00	\$ 20.00	\$ 21.00
	b. Field Judge Flat Rate	\$ 15.00		

NOTES:

- 6) Procedure for Sport Official Salary Advancement:
 - a. Officials start at step one, except where noted, and will increase to the next appropriate step after two years of experience and having at least "satisfactory" or above seasonal evaluations.
 - b. Past or present high school (within last two years), college, certified association, or verified Recreation Department Official with at least two years adult officiating experience is eligible for consideration to start at Step 2 with written documentation from a supervisor and written approval from the General Manager.

Management

July 1, 2018-June 30, 2019		Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J
Parks & Recreation Director											
Hourly	\$	43.21	\$ 44.21	\$ 45.21	\$ 46.21	\$ 47.21	\$ 48.21	\$ 49.21	\$ 50.21	\$ 51.21	\$ 52.21
Monthly	\$	7,490	\$ 7,663	\$ 7,836	\$ 8,010	\$ 8,183	\$ 8,356	\$ 8,530	\$ 8,703	\$ 8,876	\$ 9,050
Annually	\$	89,877	\$ 91,957	\$ 94,037	\$ 96,117	\$ 98,197	\$ 100,277	\$ 102,357	\$ 104,437	\$ 106,517	\$ 108,597
Finance Manager											
Hourly	\$	34.17	\$ 35.17	\$ 36.17	\$ 37.17	\$ 38.17	\$ 39.17	\$ 40.17	\$ 41.17	\$ 42.17	\$ 43.17
Monthly	\$	5,923	\$ 6,096	\$ 6,269	\$ 6,443	\$ 6,616	\$ 6,789	\$ 6,963	\$ 7,136	\$ 7,309	\$ 7,483
Annually	\$	71,074	\$ 73,154	\$ 75,234	\$ 77,314	\$ 79,394	\$ 81,474	\$ 83,554	\$ 85,634	\$ 87,714	\$ 89,794
HR Manager											
Hourly	\$	34.17	\$ 35.17	\$ 36.17	\$ 37.17	\$ 38.17	\$ 39.17	\$ 40.17	\$ 41.17	\$ 42.17	\$ 43.17
Monthly	\$	5,923	\$ 6,096	\$ 6,269	\$ 6,443	\$ 6,616	\$ 6,789	\$ 6,963	\$ 7,136	\$ 7,309	\$ 7,483
Annually	\$	71,074	\$ 73,154	\$ 75,234	\$ 77,314	\$ 79,394	\$ 81,474	\$ 83,554	\$ 85,634	\$ 87,714	\$ 89,794

Other Full Time Employees

July 1, 2018-June 30, 2019		Step A	Step B	Step C	Step D	Step E	Merit Range		
							Step F	Step G	Step H
Executive Assistant									
Hourly	\$	28.06	\$ 29.46	\$ 30.94	\$ 32.48	\$ 34.11	\$ 35.81	\$ 37.60	\$ 39.48
Monthly	\$	4,864	\$ 5,107	\$ 5,362	\$ 5,630	\$ 5,912	\$ 6,207	\$ 6,518	\$ 6,844
Annually	\$	58,365	\$ 61,283	\$ 64,347	\$ 67,565	\$ 70,943	\$ 74,490	\$ 78,214	\$ 82,125
Finance Assistant									
Hourly	\$	25.32	\$ 26.59	\$ 27.92	\$ 29.31	\$ 30.78	\$ 32.32	\$ 33.93	\$ 35.63
Monthly	\$	4,389	\$ 4,608	\$ 4,839	\$ 5,081	\$ 5,335	\$ 5,601	\$ 5,881	\$ 6,175
Annually	\$	52,666	\$ 55,299	\$ 58,064	\$ 60,967	\$ 64,015	\$ 67,216	\$ 70,577	\$ 74,106
HR Payroll Specialist									
Hourly	\$	17.93	\$ 18.83	\$ 19.77	\$ 20.76	\$ 21.79	\$ 22.88	\$ 24.03	\$ 25.23
Monthly	\$	3,107.87	\$ 3,263	\$ 3,426	\$ 3,598	\$ 3,777.63	\$ 3,967	\$ 4,165	\$ 4,373
Annually	\$	37,294	\$ 39,159	\$ 41,117	\$ 43,173	\$ 45,332	\$ 47,598	\$ 49,978	\$ 52,477
Finance Specialist									
Hourly	\$	17.93	\$ 18.83	\$ 19.77	\$ 20.76	\$ 21.79	\$ 22.88	\$ 24.03	\$ 25.23
Monthly	\$	3,107.87	\$ 3,263	\$ 3,426	\$ 3,598	\$ 3,777.63	\$ 3,967	\$ 4,165	\$ 4,373
Annually	\$	37,294	\$ 39,159	\$ 41,117	\$ 43,173	\$ 45,332	\$ 47,598	\$ 49,978	\$ 52,477
Facility Coordinator									
Hourly	\$	22.67	\$ 23.80	\$ 24.99	\$ 26.24	\$ 27.56	\$ 28.93	\$ 30.38	\$ 31.90
Monthly	\$	3,929	\$ 4,126	\$ 4,332	\$ 4,549	\$ 4,776	\$ 5,015	\$ 5,266	\$ 5,529
Annually	\$	47,154	\$ 49,511	\$ 51,987	\$ 54,586	\$ 57,315	\$ 60,181	\$ 63,190	\$ 66,350
Customer Service Rep II									
Hourly	\$	22.67	\$ 23.80	\$ 24.99	\$ 26.24	\$ 27.56	\$ 28.93	\$ 30.38	\$ 31.90
Monthly	\$	3,929	\$ 4,126	\$ 4,332	\$ 4,549	\$ 4,776	\$ 5,015	\$ 5,266	\$ 5,529
Annually	\$	47,154	\$ 49,511	\$ 51,987	\$ 54,586	\$ 57,315	\$ 60,181	\$ 63,190	\$ 66,350
Customer Service Rep I									
Hourly	\$	19.33	\$ 20.30	\$ 21.31	\$ 22.38	\$ 23.50	\$ 24.67	\$ 25.90	\$ 27.20
Monthly	\$	3,351	\$ 3,518	\$ 3,694	\$ 3,879	\$ 4,073	\$ 4,276	\$ 4,490	\$ 4,715
Annually	\$	40,206	\$ 42,217	\$ 44,328	\$ 46,544	\$ 48,871	\$ 51,315	\$ 53,880	\$ 56,574
Marketing Coordinator									
Hourly	\$	24.83	\$ 26.07	\$ 27.38	\$ 28.74	\$ 30.18	\$ 31.69	\$ 33.27	\$ 34.94
Monthly	\$	4,304	\$ 4,519	\$ 4,745	\$ 4,982	\$ 5,231	\$ 5,493	\$ 5,768	\$ 6,056
Annually	\$	51,646	\$ 54,229	\$ 56,940	\$ 59,787	\$ 62,777	\$ 65,915	\$ 69,211	\$ 72,672
Recreation Coordinator									
Hourly	\$	20.51	\$ 21.54	\$ 22.61	\$ 23.74	\$ 24.93	\$ 26.18	\$ 27.49	\$ 28.86
Monthly	\$	3,555	\$ 3,733	\$ 3,919	\$ 4,115	\$ 4,321	\$ 4,537	\$ 4,764	\$ 5,002
Annually	\$	42,661	\$ 44,794	\$ 47,034	\$ 49,385	\$ 51,854	\$ 54,447	\$ 57,170	\$ 60,028
Sr. Recreation Supervisor									
Hourly	\$	29.19	\$ 30.65	\$ 32.18	\$ 33.79	\$ 35.48	\$ 37.25	\$ 39.12	\$ 41.07
Monthly	\$	5,060	\$ 5,313	\$ 5,578	\$ 5,857	\$ 6,150	\$ 6,457	\$ 6,780	\$ 7,119
Annually	\$	60,715	\$ 63,751	\$ 66,939	\$ 70,285	\$ 73,800	\$ 77,490	\$ 81,364	\$ 85,432
Recreation Supervisor									
Hourly	\$	26.96	\$ 28.31	\$ 29.72	\$ 31.21	\$ 32.77	\$ 34.41	\$ 36.13	\$ 37.94
Monthly	\$	4,673	\$ 4,907	\$ 5,152	\$ 5,410	\$ 5,680	\$ 5,964	\$ 6,262	\$ 6,575
Annually	\$	56,077	\$ 58,881	\$ 61,825	\$ 64,916	\$ 68,162	\$ 71,570	\$ 75,148	\$ 78,906
Nature Center Director									
Hourly	\$	26.96	\$ 28.31	\$ 29.72	\$ 31.21	\$ 32.77	\$ 34.41	\$ 36.13	\$ 37.94
Monthly	\$	4,673	\$ 4,907	\$ 5,152	\$ 5,410	\$ 5,680	\$ 5,964	\$ 6,262	\$ 6,575
Annually	\$	56,077	\$ 58,881	\$ 61,825	\$ 64,916	\$ 68,162	\$ 71,570	\$ 75,148	\$ 78,906
Park Supervisor									
Hourly	\$	26.96	\$ 28.31	\$ 29.72	\$ 31.21	\$ 32.77	\$ 34.41	\$ 36.13	\$ 37.94
Monthly	\$	4,673	\$ 4,907	\$ 5,152	\$ 5,410	\$ 5,680	\$ 5,964	\$ 6,262	\$ 6,575
Customer Service Rep II									
Hourly	\$	22.67	\$ 23.80	\$ 24.99	\$ 26.24	\$ 27.56	\$ 28.93	\$ 30.38	\$ 31.90
Monthly	\$	3,929	\$ 4,126	\$ 4,332	\$ 4,549	\$ 4,776	\$ 5,015	\$ 5,266	\$ 5,529
Annually	\$	47,154	\$ 49,511	\$ 51,987	\$ 54,586	\$ 57,315	\$ 60,181	\$ 63,190	\$ 66,350
Customer Service Rep I									
Hourly	\$	19.33	\$ 20.30	\$ 21.31	\$ 22.38	\$ 23.50	\$ 24.67	\$ 25.90	\$ 27.20
Monthly	\$	3,351	\$ 3,518	\$ 3,694	\$ 3,879	\$ 4,073	\$ 4,276	\$ 4,490	\$ 4,715
Annually	\$	40,206	\$ 42,217	\$ 44,328	\$ 46,544	\$ 48,871	\$ 51,315	\$ 53,880	\$ 56,574
Marketing Coordinator									



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 18-23
Agenda Item 7.2**

STAFF REPORT

DATE: June 21, 2018

TO: Board of Directors

FROM: Ann Willmann, General Manager

SUBJECT: PUBLIC HEARING FOR THE BUDGET FOR FISCAL YEAR 2018-2019

DISCUSSION:

In accordance with the requirements of the California Public Resources Code §5788.1, legal notice of the required public hearing for the Budget for Fiscal Year 2018/2019 has been published.

The District's budget for the 2018/2019 Fiscal Year reflects the combined efforts of Staff, the Division Managers, the General Manager, and the Board of Directors. On July 12, 2018, the attached proposed Resolution 18-6 adopting the final budget for the 2018/2019 fiscal year will be presented to the Board for adoption.

By _____
Ann Willmann
General Manager



CHICO AREA RECREATION AND PARK DISTRICT

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

RESOLUTION 18-6

RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHICO AREA RECREATION AND PARK DISTRICT ADOPTING THE FINAL BUDGET FOR THE 2018-2019 FISCAL YEAR

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

WHEREAS, pursuant to §5784.1 of the Public Resource Code of the State of California, the Board of Directors of the Chico Area Recreation and Park District did publish a notice stating that the Preliminary Budget had been adopted and was available for inspection, and did hold and conduct a Public Hearing for the taxpayers of the District;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Chico Area Recreation and Park District adopts the Final Budget for the 2018-2019 Fiscal Year.

BE IT FURTHER RESOLVED that the General Manager is authorized and directed to adjust the Final Budget as necessary to accommodate changes resulting from decisions made by the California State Legislature and approved by the Governor and/or resulting from determinations made by the Butte County Board of Supervisors and/or others that dictate adjustments be made to the Final Budget during the 2018-2019 Fiscal Year.

Passed and adopted by the Board of Directors of the Chico Area Recreation and Park District at its Special Meeting on July 12, 2018, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

Jan Sneed
Board Chair

Ann Willmann
Secretary to the Board



Chico Area Recreation and Park District "Helping People Play"

Staff Report 18-24
Agenda Item 7.3

STAFF REPORT

DATE: June 21, 2018

TO: Board of Directors

FROM: Ann Willmann, General Manager

SUBJECT: RESOLUTION 18-7 OF THE BOARD OF DIRECTORS OF THE CHICO AREA RECREATION AND PARK DISTRICT ESTABLISHING APPROPRIATIONS LIMITS FOR THE 2018-2019 FISCAL YEAR

DISCUSSION:

In 1979, California voters approved Proposition 4 (Article XIII-B of the California State Constitution). Informally known as the "Gann Initiative", Article XIII-B provides limits to the amount of tax proceeds state and local governments can spend each year.

The annual limit is based on the amount of tax proceeds that were authorized to be spent in fiscal year 1978-79, modified for changes in inflation and population. The inflationary and population factors are provided by the California Department of Finance annually.

For fiscal year 2018-2019, the estimated tax proceeds appropriated by CARD in the budget are under the appropriation limit. The proposed appropriation limit for the fiscal year 2018-2019 is \$9,491,133. This is the maximum amount of tax proceeds the District is able to appropriate and spend in the fiscal year. The appropriations subject to the limit are \$3,979,893, leaving the District with an appropriations capacity of \$5,511,240.

Section 7910 of the State Government Code requires a governing body to annually adopt by resolution an appropriations limit. The limit is reviewed annually as part of the annual financial audit. A spreadsheet is attached reflecting the calculation of the appropriations limit. Correspondence from the California Department of Finance is also attached reflecting the current year inflationary and population factors.

RECOMMENDATION:

It is recommended that the Board of Directors adopt Resolution 18-7 of the Board of Directors of the Chico Area Recreation and Park District establishing Appropriations Limits for the 2018-2019 Fiscal Year at \$9,491,133.

By: _____

Ann Willmann
General Manager



CHICO AREA RECREATION AND PARK DISTRICT

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

RESOLUTION 18-7 RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHICO AREA RECREATION AND PARK DISTRICT ESTABLISHING APPROPRIATIONS LIMITS FOR THE 2018-2019 FISCAL YEAR

WHEREAS, Proposition 4 provides that each public agency in the State of California establish an appropriations limit as provided for in Proposition 4; and

WHEREAS, the intent of the Board of Directors of the Chico Area Recreation and Park District is to comply with the provisions of Proposition 4;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Chico Area Recreation and Park District establishes appropriations limits in the amount of \$9,491,133 for the 2018-2019 Fiscal Year.

Passed and adopted by the Board of Directors of Chico Area Recreation and Park District at its regular meeting on June 21, 2018, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

Jan Sneed
Board Chair

Ann Willmann
Secretary to the Board



DEPARTMENT OF
FINANCE
OFFICE OF THE DIRECTOR

EDMUND G. BROWN JR. • GOVERNOR
STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ [WWW.DOF.CA.GOV](http://www.dof.ca.gov)

May 2018

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2018, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2018-19. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2018-19 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2018.**

Please Note: The prior year's city population estimates may be revised.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

MICHAEL COHEN
Director
By:

AMY M. COSTA
Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2018-19 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2018-19	3.67

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2018-19 appropriation limit.

2018-19:

Per Capita Cost of Living Change = 3.67 percent
Population Change = 0.78 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.67 + 100}{100} = 1.0367$

Population converted to a ratio: $\frac{0.78 + 100}{100} = 1.0078$

Calculation of factor for FY 2018-19: $1.0367 \times 1.0078 = 1.0448$

Fiscal Year 2018-19

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2017 to January 1, 2018 and Total Population, January 1, 2018

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2017-2018	1-1-17	1-1-18	1-1-2018
Butte				
Biggs	0.00	1,913	1,913	1,913
Chico	1.04	91,398	92,348	92,348
Gridley	0.10	6,930	6,937	6,937
Oroville	0.76	18,008	18,144	18,144
Paradise	1.31	26,228	26,572	26,572
Unincorporated	-0.27	81,926	81,707	81,707
County Total	0.54	226,403	227,621	227,621

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

CHICO AREA RECREATION AND PARK DISTRICT APPROPRIATION LIMIT 2017-2018

PRIOR YEAR LIMIT	FACTOR	NEW LIMIT
\$9,060,747.94	1.0475	\$9,491,133.47

PROJECTED BUDGET REVENUE

	TAX PROCEEDS	NON-TAX PROC	INTEREST	TOTAL
PRO RATA SHARE OF TAX RATE	\$2,200,000.00			\$2,200,000.00
CURRENT YEAR UNSECURED	\$200,000.00			\$200,000.00
CURRENT YEARS SUPPLEMENTAL	\$40,000.00			\$40,000.00
HOMEOWNERS SUBVENTION	\$45,000.00			\$45,000.00
PRIOR YEAR TAXES & MISC TAX	\$11,000.00			\$11,000.00
RDA PASS THROUGH	\$1,090,000.00			\$1,090,000.00
				\$0.00
INTEREST INCOME			\$40,000.00	\$40,000.00
				\$0.00
OTHER REVENUE		\$488,829.00		\$488,829.00
CHARGES FOR CURRENT SERVICE		\$3,485,480.00		\$3,485,480.00
DEVELOPER PARK FEE		\$85,325.00		\$85,325.00
STATE BOND FUNDS (Restricted)		\$0.00		\$0.00
CAPITAL PROJECTS PAID BY CITY OF CHICO		\$0.00		\$0.00
PROCEEDS & NON-PROCEEDS FROM BUDGETED REVENUE	\$3,586,000.00	\$4,059,634.00	\$40,000.00	\$7,685,634.00
TOTAL LESS INTEREST				\$7,645,634.00
PERCENTAGE OF TOTAL	46.90%	53.10%		100.00%
INTEREST BASED ON PERCENTAGE	\$18,761.03	\$21,238.97		\$40,000.00
TOTAL PROCEEDS & NON-PROCEEDS	\$3,604,761.03	\$4,080,872.97		\$7,685,634.00
TOTAL APPROPRIATIONS SUBJECT TO LIMIT	\$3,604,761.03			\$3,604,761.03
APPROPRIATIONS LIMIT	\$9,491,133.47			
REMAINING APPROPRIATION CAPACITY	\$5,886,372.43			

FACTOR CALCULATIONS

Per Capita Cost of Living Change	3.67			
Population Change (Used Chico Change)	1.04			
Per Capita converted to ratio	100	1.0367	A	
Population converted to a ratio	100	1.0104	B	
Calculation of Factor (A x B)		1.0475		



Chico Area Recreation and Park District "Helping People Play"

Staff Report 18-25
Agenda Item 7.4

STAFF REPORT

DATE: June 21, 2018
TO: Board of Directors
FROM: Ann Willmann, General Manager
SUBJECT: District Update

Facility Feasibility Study

Our consultant, Conventions, Sports and Leisure (CSL) continues to gather information for our Facility Feasibility Study. They concluded their outreach to current and potential users and are in the process of evaluating current use of facilities for CARD programming. A draft presentation will be provided to staff and the Master Plan Ad Hoc Committee on Monday, June 18. Staff will provide a verbal update at the Board Meeting.

Youth Sports Programming

Youth Sports wrapped up a very successful spring season, including a new spring flag football program that had 8 teams (in the past we have only offered flag football in the fall). Our ShortE (3-5 years old) and Little Athlete (5-7 years old) programs continue to be very popular, with over 230 ShortE and 130 Little Athletes participating in soccer, tee-ball, basketball, and more this spring! We have also begun new programming in youth futsal. We have 5 youth girls teams participating in a spring league at the Field House on Saturday afternoons.

City of Chico Parks MOU

We received budget information regarding the assessment revenue and expenses for the four neighborhood parks that are currently being discussed. Staff is in the process of evaluating the cost of CARD maintaining those parks, which includes staff and equipment needs. We will be meeting with the Ad Hoc Committee to review the recommendation, and with the full Board hopefully at the Regular Board Meeting in August.

Master Plan Community Meetings

We have held 5 public workshops to discuss the draft Master Plan Update. Most of the meetings have had several community members in attendance. The feedback has been beneficial, and all comments will be gathered and presented to the Master Plan Ad Hoc Committee and Board of Directors for consideration. In addition to the community feedback, we will incorporate the information from the Facility Feasibility Study once it is complete.

Community Park Sports Lighting

The District's Community Park Team spent several days replacing over 50 burned out lights on the sports fields. This was a much needed repair and the softball players should notice a considerable difference with our summer leagues underway.

Updated Landscaping at Lakeside Pavilion

With the removal of the breezeway, staff has continued to evaluate the landscaping and make changes over time. Recently, staff planted 11 Cherry Laurels and 5 Gardenias to improve the path of travel for many of the brides that rent the facility. This will be a beautiful addition once the landscaping matures.

Fuel Reduction Mowing

Annually, our roving crew conducts fuel reduction mowing at Ceres, Henshaw, and Baroni. This has been completed for the year and those undeveloped areas are in compliance with City Fire Code.

By _____
Ann Willmann
General Manager



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 18-26
Agenda Item 8.1**

STAFF REPORT

DATE: June 21, 2018

TO: Board of Directors

FROM: Ann Willmann, General Manager

SUBJECT: CalPERS EPMC (Employer Paid Member Contributions) Resolution

Discussion:

Through the union negotiation process, the employee portion of the Employer Paid Member Contributions has been adjusted. The EPMC for each group is outlined in the attached Resolution.

It is necessary to provide an updated resolution with the new EPMC rates for each group. The attached Resolution fulfills the requirements set forth by PERS.

Recommendation:

It is recommended that the Board of Directors adopt Resolution 18-8 of the Board of Directors of the Chico Area Recreation and Park District for Employer Paid Member Contributions.

By _____
Ann Willmann
General Manager



CHICO AREA RECREATION AND PARK DISTRICT

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

RESOLUTION 18-8

RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHICO AREA RECREATION AND PARK DISTRICT FOR EMPLOYER PAID MEMBER CONTRIBUTIONS

WHEREAS, the governing body of the Chico Area Recreation and Park District has the authority to implement Government Code Section 20691;

WHEREAS, the governing body of the Chico Area Recreation and Park District has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer;

WHEREAS, one of the steps in the procedures to implement Section 20691 is the adoption by the governing body of the Chico Area Recreation and Park District of a Resolution to Commence said Employer Paid Member Contributions (EPMC);

WHEREAS, the governing body of the Chico Area Recreation and Park District has identified the following conditions for the purpose of its election to pay EPMC:

This benefit shall apply to all employees of the designated units below:

Unit	Percent of the normal member contributions as EPMC
Supervisors Unit	0%
Parks Unit and Unrepresented Unit	3% (three percent)
Management	0%

The effective date of this Resolution shall be July 1, 2018.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the Chico Area Recreation and Park District elects to pay EPMC, as set forth above.

Passed and adopted by the Board of Directors of Chico Area Recreation and Park District at its Regular meeting on June 21, 2018, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

Jan Sneed
Board Chair

Ann Willmann
Secretary to the Board



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 18-27
Agenda Item 8.2**

STAFF REPORT

DATE: June 21, 2018

TO: Board of Directors

FROM: Ann Willmann, General Manager

SUBJECT: Employee Performance Review Incentive

Discussion

For several months, a team of staff have been working on revising the employee evaluation form and process. The team includes members from both unions, as well as unrepresented employees. Their efforts have resulted in an improved evaluation form and process that not only includes supervisor reviews, but also feedback from co-workers.

Once an evaluation is complete, a total rating is calculated which determines the eligibility for a step increase. If a total rating of 12-24 is received, which would be considered a marginal performance, an employee would not receive a step increase. If a total rating of 25-48 is received, the employee would receive a step increase if they have not reached the maximum step in their salary schedule.

In addition to the possibility of a step increase, the team is also proposing an incentive program to recognize those employees that achieve a rating of 36 or higher. It is being recommended that employees that achieve a commendable rating of 36-40 would be eligible to receive 4 hours of incentive time off. If an employee achieves an exemplary rating of 41-48, they would be eligible to receive 8 hours of incentive time off.

Should an employee be awarded the incentive time off, it would be valid for one year from the date received. It would not be paid out at the end of the year, or if an employee leaves the District. This incentive time off would be available to all full-time staff, as well as extended part time staff that work over 1,000 hours per year.

The new evaluation form and process have been reviewed and accepted by both unions, as well as District counsel. The goal is to implement this process beginning July 1, 2018. In order to proceed with the proposed time off incentive, Board approval would be needed.

Recommendation

It is recommended that the Board of Directors direct staff how to proceed.

By _____
Ann Willmann
General Manager