
FINANCE COMMITTEE MEETING

Tom Lando and Chris Norden

Thursday, October 26, 2023 – 3:30 P.M.

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

Agenda posted prior to 4:00 PM Monday, October 23, 2023

AGENDA

A. Call to Order

B. Public Comments

Members of the public may address the Committee at this time on any matter not already listed on the Agenda, with comments being limited to three minutes. The Committee cannot take any action at this meeting on requests made under this section of the agenda.

C. Monthly Financial Report for September 2023 (Staff Report FI-23-029)

The Committee will review and recommend to the Board of Directors if they approve the Monthly Financial Report.

D. Conversion of Extended Part-Time Wages to Full-Time (Staff Report FI-23-030)

The Committee will review and recommend to the Board of Directors if they approve the budget allocation which reflects a conversion of an extended part-time position to a full-time position in the Facility Rentals and Events division.

E. Purchase of Vehicle (Staff Report FI-23-031)

District Staff will provide information to the Committee related to purchasing a replacement vehicle.

F. Lifeguard Incentive Program (Staff Report FI-23-032)

District Staff is requesting approval to provide an incentive and referral program for current employees as it related to lifeguard certification.

G. Director Comments

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

H. Adjournment

Adjourn to the next scheduled Finance Committee Meeting.

STAFF REPORT

DATE: October 26, 2023
TO: Board of Directors
FROM: Angela Carpenter, Finance Manager
SUBJECT: September Monthly Financial Report

ANALYSIS

The financial statements for September continue to be uneventful, reflecting only first-quarter information.

- Community Park Impact Fee Cash on page 3 is down approximately \$1.15M as capital projects allocated from those funds are underway. The annual transfer of impact fee income from the City of Chico is expected in January.
- Investment income, on page 8, is continuing to be better than expected due to the performance of the investment in CA Class with an average yield of 5.5%.
- Revenue overall is 14.4% for the year, as noted on page 9. Program income in Camps, Classes, Aquatics, and Nature Center encompass summer activities from July and August, causing a higher trend than pace. Rec Admin has exceeded budget projections due to the demand for inclusion services from the Far Northern Regional Center. This activity is expected to continue throughout the year.
- On page 10, the Retirement expense is trending high due to the required AUL payment at \$100K.
- Operating expenses are at 38% of the overall budget (page 11). Annual expenses paid in full and planned purchases of computers and equipment are inflating the YTD percentage.
 - o Water and Electricity expenses will start to level out during the winter months, while Gas will start to trend high during the same period.



FINANCIAL STATEMENTS

FISCAL YEAR 2023/2024

SEPTEMBER 2023

**CHICO AREA RECREATION AND PARK DISTRICT
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SEPTEMBER 2023**

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CHICO AREA RECREATION AND PARK DISTRICT
 BALANCE SHEET SUMMARY - ALL FUNDS
 SEPTEMBER 2023



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	INDIGO PARK	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
ASSETS								
CASH	10,249,865	5,799,341	427,219		-	-	38,626	16,515,051
RECEIVABLES	1,981,211	-	47,500		-	-	-	2,028,711
DUE FROM OTHER FUNDS	137,678	4,635,419	-		-	-	-	4,773,097
TOTAL CURRENT ASSETS	12,368,755	10,434,760	474,719		-	-	38,626	23,316,860
PREPAID EXPENSES	-	-	-		-	-	-	-
FIXED ASSETS	46,652,950	-	-		-	-	-	46,652,950
ACCUMULATED DEPRECIATION	(17,912,074)	-	-		-	-	-	(17,912,074)
SUBTOTAL	28,740,876	-	-		-	-	-	28,740,876
TOTAL ASSETS	41,109,631	10,434,760	474,719		-	-	38,626	52,057,736
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,186,655	-	-		-	-	-	1,186,655
LIABILITIES								
ACCOUNTS PAYABLE	-	-	-		-	-	-	-
ACCRUED EXPENSES	551,053	-	-		-	-	-	551,053
DUE TO OTHER FUNDS	4,635,419	-	-	5,063	44,792	46,307	41,517	4,773,097
OTHER LIABILITIES	459,053	-	-		-	-	-	459,053
TOTAL CURRENT LIABILITIES	5,645,525	-	-	5,063	44,792	46,307	41,517	5,783,203
LONG-TERM DEBT								
NET PENSION LIABILITY	657,142	-	-		-	-	-	657,142
LIABILITY FOR COMPENSATED ABSENCES	263,428	-	-		-	-	-	263,428
SUBTOTAL	920,570	-	-		-	-	-	920,570
TOTAL LIABILITIES	6,566,095	-	-	5,063	44,792	46,307	41,517	6,703,773
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	755,205	-	-	-	-	-	-	755,205
FUND BALANCE								
RESTRICTED	-	10,434,760	465,219		-	-	38,626	10,938,605
SPENDABLE - COMMITTED	2,500,000	-	-		-	-	-	2,500,000
SPENDABLE - UNASSIGNED	5,591,606	-	-		-	-	-	5,591,606
NON-SPENDABLE	26,351,721	-	-		-	-	-	26,351,721
FUND BALANCE	34,443,327	10,434,760	465,219	-	-	-	38,626	45,381,932
TOTAL NET INCOME (LOSS)	(2,085,746)	-	9,500	(5,063)	(44,792)	(46,307)	(41,517)	(2,213,925)
CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS	16,725							
TOTAL FUND BALANCE	32,374,306	10,434,760	474,719	(5,063)	(44,792)	(46,307)	(2,891)	43,184,733

CHICO AREA RECREATION AND PARK DISTRICT
SUMMARY - ALL FUNDS
SEPTEMBER 2023



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	INDIGO PARK	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
REVENUE								
FEE BASED PROGRAM INCOME	1,457,374	-	-	-	-	-	-	1,457,374
OTHER INCOME	109,524	-	-	-	-	-	-	109,524
RDA PASSTHROUGH	-	-	-	-	-	-	-	-
INVESTMENT INCOME	89,801	-	-	-	-	-	-	89,801
TAX INCOME / COUNTY	1,550	-	-	-	-	-	-	1,550
PARK IMPACT FEES	-	-	9,500	-	-	-	-	9,500
ASSESSMENTS	-	-	-	-	-	-	-	-
OPERATING TRANSFER IN	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,658,249	-	9,500	-	-	-	-	1,667,749
EXPENSE								
SALARIES & BENEFITS	2,281,942	-	-	-	36,246	23,453	31,982	2,373,623
SERVICES & SUPPLIES	1,205,557	-	-	5,063	8,546	22,854	9,535	1,251,555
CONTRIB. TO OTHER AGENCIES	12,865	-	-	-	-	-	-	12,865
TOTAL EXPENSE	3,500,364	-	-	5,063	44,792	46,307	41,517	3,638,043
NET REVENUE BEFORE SPECIAL EXPENSE	(1,842,115)	-	9,500	(5,063)	(44,792)	(46,307)	(41,517)	(1,970,294)
SPECIALLY ALLOCATED ITEMS								
DEPRECIATION	243,631	-	-	-	-	-	-	243,631
FAIR MARKET VALUE ADJUSTMENT	-	-	-	-	-	-	-	-
TOTAL SPECIALLY ALLOCATED	243,631	-	-	-	-	-	-	243,631
REVENUE OVER (UNDER)	(2,085,746)	-	9,500	(5,063)	(44,792)	(46,307)	(41,517)	(2,213,925)
CAPITAL ASSETS AND REPAIR PROJECTS								
CAPITAL / REPAIR PROJECTS	2,115,040	-	-	-	-	-	-	2,115,040
CAPTIAL PROJECTS REIMBURSEMENT	2,131,766	-	-	-	-	-	-	2,131,766
NET CAPITAL PROJECTS	16,725	-	-	-	-	-	-	16,725
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(2,069,021)	-	9,500	(5,063)	(44,792)	(46,307)	(41,517)	(2,197,200)

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
SEPTEMBER 2023

	SEPTEMBER 2023	SEPTEMBER 2022	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	2,637,818	5,892,817	(3,254,999)	-55%
CASH - GOLDEN VALLEY BANK	2,903,700	1,974,514	929,186	47%
CASH ON DEPOSIT WITH California CLASS (GENERAL FUND)	2,545,459	-	2,545,459	0%
CASH - GOLDEN VALLEY BANK CD (GENERAL FUND)	2,055,386	-	-	0%
PETTY CASH	800	800	-	0%
SUBTOTAL	10,249,865	7,972,393	2,277,472	29%
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	0%
ACCOUNTS RECEIVABLE	1,981,211	1,854,405	126,807	7%
			-	0%
DUE FROM OTHER FUNDS				
DUE TO GENERAL FUND FROM OTHER FUNDS	137,678	97,755	39,923	0%
TOTAL CURRENT ASSETS	12,368,755	9,924,553	2,444,202	25%
PREPAID EXPENSES	-	-	-	0%
FIXED ASSETS				
LAND	11,634,791	11,634,791	-	0%
LAND IMPROVEMENTS	30,565,535	28,357,507	2,208,028	8%
LEASEHOLD IMPROVEMENTS	1,961,727	1,098,163	863,564	79%
EQUIPMENT	1,234,857	1,070,014	164,843	15%
EQUIPMENT - COMPUTERS	296,192	296,192	-	0%
EQUIPMENT - AUTOS	610,270	474,688	135,582	29%
CONSTRUCTION IN PROGRESS	349,579	349,579	-	0%
SUBTOTAL	46,652,950	43,280,933	3,372,017	8%
ACCUMULATED DEPRECIATION	(17,912,074)	(16,783,037)	(1,129,037)	7%
SUBTOTAL	28,740,876	26,497,896	2,242,980	8%
TOTAL ASSETS	41,109,631	36,422,449	4,687,182	13%
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,186,655	1,186,655	-	0%

FOOTNOTES:

* General Fund Cash amount includes \$2,500,000 in Reserves

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
SEPTEMBER 2023

	SEPTEMBER 2023	SEPTEMBER 2022	Increase (Decrease)	
			\$ Change	% Change
LIABILITIES				
ACCOUNTS PAYABLE				
ACCOUNTS PAYABLE		218,597		
ACCOUNTS PAYABLE - REFUNDS	-	-	0	
ACCOUNTS PAYABLE	-	218,597	(218,597)	-100%
ACCRUED EXPENSES				
ACCRUED PAYROLL	265,108	235,888	29,220	0%
PAYROLL FEDERAL TAXES	33,213	18,869	14,344	76%
PAYROLL STATE TAXES	11,149	5,880	5,269	90%
PAYROLL EMPLOYEE MEDI & FICA	43,479	22,740	20,740	91%
PAYROLL EMPLOYER MEDI & FICA LIAB	43,192	22,573	20,619	91%
PAYROLL SDI	5,270	3,307	1,963	59%
PAYROLL GARNISHMENTS	1,371	(23,807)	25,178	-106%
UNION DUES - SUPERVISORS	518	(570)	1,088	-191%
UNION DUES - PARKS	1,589	1,816	(227)	0%
457 EMPLOYEE CONTRIBUTIONS	960	5,452	(4,492)	-82%
457 ROTH EMPLOYEE CONTRIBUTIONS	4,475	-	4,475	0%
EMPLOYEE VOLUNTARY LIFE/AD&D	2,082	-	2,082	0%
EMPLOYEE MEDICAL WITHHOLDINGS	-	(1,531)	1,531	-100%
VOUCHERS PAYABLE ACCRUAL	138,647	-	138,647	0%
ACCRUED EXPENSES	551,053	387,186	163,867	42%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM GENERAL FUND	4,635,419	-	4,635,419	0%
OTHER LIABILITIES				
DEFERRED REVENUE	400,390	1,261,899	(861,509)	-68%
OTHER LIAB - CLASS CLEARING ACCT	3,573	3,423	150	4%
UNEARNED REVENUE	(0)	6,049	(6,049)	-100%
PREPAID FACILITY TRANSFER	(1,091)	-	(1,091)	0%
SECURITY DEPOSITS	47,778	48,750	(972)	-2%
TIME EXPIRED HOLDING ACCT	8,403	7,903	500	6%
SUBTOTAL	459,053	1,309,783	(850,730)	-65%
TOTAL CURRENT LIABILITIES	5,645,525	1,915,566	3,729,959	195%
LONG-TERM DEBT				
NET PENSION LIABILITY	657,142	657,142	-	0%
LIABILITY FOR COMPENSATED ABSENCES	263,428	263,428	-	0%
SUBTOTAL	920,570	920,570	-	0%
TOTAL LIABILITIES	6,566,095	2,836,136	3,729,959	132%
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	755,205	755,205	-	0%

FUND BALANCE

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
SEPTEMBER 2023

	SEPTEMBER 2023	SEPTEMBER 2022	Increase (Decrease)	
			\$ Change	% Change
SPENDABLE - COMMITTED				
SPENDABLE - COMMITTED - GENERAL RESERVE	2,500,000	2,600,000	(100,000)	-4%
SUBTOTAL	2,500,000	2,600,000	(100,000)	-4%
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SPENDABLE - UNASSIGNED	5,591,606	1,300,774	4,290,832	330%
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NON-SPENDABLE	26,351,721	27,479,110	(1,127,388)	-4%
TOTAL FUND BALANCE - GENERAL FUND	34,443,327	31,379,884	3,063,444	10%
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NET INCOME (LOSS)				
GENERAL FUND	(2,085,746)	(1,664,526)	(421,220)	25%
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TOTAL LIABILITIES AND FUND BALANCE	39,678,881	33,306,699		
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TOTAL NET INCOME (LOSS)	(2,085,746)	(1,664,526)	(421,220)	25%
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CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS	16,725	22,618	(5,893)	-26%
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TOTAL FUND BALANCE	32,374,306	29,692,740	2,681,566	9%

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY
GENERAL FUND - FUND 2490
SEPTEMBER 2023
REPRESENTS 25% OF THE YEAR

	2023-2024 BUDGET	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
REVENUE								
FEE BASED PROGRAM INCOME	4,427,500	1,457,374	32.9%	2,970,126	3,526,835	1,012,135	28.7%	445,239
OTHER INCOME	818,500	109,524	13.4%	708,976	664,865	196,967	29.6%	(87,443)
RDA PASSTHROUGH	1,600,000	-	0.0%	1,600,000	1,600,000	-	0.0%	-
INVESTMENT INCOME	100,000	89,801	89.8%	10,199	45,000	-	0.0%	89,801
TAX INCOME / COUNTY	5,150,000	1,550	0.0%	5,148,450	4,655,000	-	0.0%	1,550
TOTAL REVENUE	12,096,000	1,658,249	13.7%	10,437,751	10,491,700	1,209,102	11.5%	449,148
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	8,581,325	2,281,942	26.6%	6,299,383	7,320,959	2,086,205	28.5%	195,737
SERVICES AND SUPPLIES	3,170,480	1,205,557	38.0%	1,964,923	2,829,608	791,579	28.0%	413,979
OPERATING TRANSFER OUT	200,000	-	0.0%	-	267,934	-	0.0%	-
CONTRIB. TO OTHER AGENCIES	15,000	12,865	85.8%	2,135	15,000	9,997	66.6%	2,868
CONTINGENCIES	20,000	-	0.0%	20,000	20,000	-	0.0%	-
TOTAL OPERATING EXPENDITURES	11,986,805	3,500,364	29.2%	8,286,441	10,534,182	2,887,781	27.4%	612,584
NET REVENUE BEFORE SPEC. EXP.	109,195	(1,842,115)		1,951,310	(42,482)	(1,678,679)		(163,436)
SPECIALLY ALLOCATED ITEMS								
DEPRECIATION	-	243,631	0.0%	-	-	216,171	0.0%	27,460
FAIR MARKET VALUE ADJUSTMENT	-	-	0.0%	-	-	(230,324)	0.0%	230,324
TOTAL SPECIALLY ALLOCATED	-	243,631	0.0%	-	-	(14,153)	0.0%	257,784
REVENUE OVER (UNDER) EXPENDITURES	109,195	(2,085,746)			(42,482)	(1,664,526)		(421,220)

CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY
GENERAL FUND - FUND 2490
SEPTEMBER 2023
REPRESENTS 25% OF THE YEAR

	2023-2024 BUDGET	SEPTEMBER 2023	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
FEE BASED PROGRAM INCOME									
AFTER SCHOOL & CAMP PROGRAMS									
AFTERSCHOOL	2,730,000	589,822.96	627,845	23.0%	2,102,155	2,052,225	479,825	23.4%	148,020
CAMPS	448,000	-	348,708	77.8%	99,292	301,300	227,000	75.3%	121,709
RECREATION ADMIN	50,000	11,375.65	61,499	123.0%	-	-	-	0.0%	-
SUBTOTAL	3,228,000	589,823	1,038,052	32.2%	2,201,447	2,353,525	706,825	30.0%	269,728
AQUATICS	165,000	54,605	54,605	33.1%	110,395	160,570	39,932	24.9%	14,673
CLASSES									
GENERAL CLASSES	147,500	15,718	45,816	31.1%	101,684	147,260	35,493	24.1%	10,322
COMMUNITY BAND	2,000	-	-	0.0%	2,000	2,000	1,222	61.1%	(1,222)
YOUTH CLASSES	50,000	-	6,960	13.9%	43,040	65,000	11,508	17.7%	(4,548)
SUBTOTAL	199,500	15,718	52,776	26.5%	45,040	214,260	48,224	22.5%	4,552
ADULT SPORTS									
PROGRAM FEE INCOME	200,000	28,096	77,598	38.8%	122,402	232,942	62,390	26.8%	15,208
SUBTOTAL	200,000	28,096	77,598	38.8%	122,402	232,942	62,390	26.8%	15,208
NATURE CENTER									
PROGRAM FEE INCOME	325,000	10,035	150,730	46.4%	174,270	256,840	115,095	44.8%	35,635
SUBTOTAL	325,000	10,035	150,730	46.4%	174,270	510,980	115,095	22.5%	35,635
OTHER PROGRAMS									
SCHOLARSHIPS	(25,000)	(80)	(2,726)	10.9%	-	(25,000)	(3,133)	12.5%	408
SPECIAL EVENTS	50,000	19,276	27,076	54.2%	22,924	30,000	-	0.0%	27,076
SENIOR ADULT PROGRAMS	25,000	208	7,826	31.3%	17,174	32,500	2,329	7.2%	5,497
YOUTH SPORTS	260,000	32,444	129,035	49.6%	130,965	250,000	102,864	41.1%	26,171
SUBTOTAL	310,000	51,848	161,211	52.0%	171,063	287,500	102,060	35.5%	59,152
TOTAL FEE BASED PROGRAMS	4,427,500	761,501	1,457,374	32.9%	2,926,301	3,526,835	1,012,135	28.7%	398,948
OTHER INCOME									
FACILITY RENTAL INCOME	475,000	53,522	105,695	22.3%	369,305	444,865	113,798	25.6%	(8,103)
REBATES & REIMBURSED COSTS	38,500	281	1,275	3.3%	37,225	30,000	30,115	100.4%	(28,840)
REIMBURSEMENTS - CITY PARKS	290,000	-	-	0.0%	290,000	180,000	48,541	27.0%	(48,541)
MISCELLANEOUS	5,000	-	10	0.2%	4,990	-	(161)	0.0%	171
ENDOWMENTS	10,000	-	2,303	23.0%	7,697	10,000	2,798	28.0%	(495)
DONATIONS	-	62	241	0.0%	-	-	1,876	0.0%	(1,635)
TOTAL OTHER INCOME	818,500	53,865	109,524	13.4%	709,217	664,865	196,967	29.6%	(87,443)
REVENUE FROM OTHER AGENCIES									
RDA PASSTHROUGH	1,600,000	-	-	0.0%	1,600,000	1,600,000	-	0.0%	-
INVESTMENT INCOME	100,000	36,527	89,801	89.8%	10,199	45,000	-	0.0%	89,801
TAX INCOME	-	-	1,550	0.0%	-	-	-	0.0%	1,550
TOTAL REVENUE FROM OTHER AGENCIES	6,850,000	36,527	91,351	1.3%	6,760,199	6,300,000	-	0.0%	91,351
TOTAL REVENUE	12,096,000	851,893	1,735,847	14.4%	10,395,717	10,491,700	1,209,102	11.5%	402,857

**CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY
GENERAL FUND - FUND 2490
SEPTEMBER 2023
REPRESENTS 25% OF THE YEAR**

	2023-2024 BUDGET	SEPTEMBER 2023	2023-2024 YTD	2023-2024 % BUDGET	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
SALARIES								
FULL-TIME SALARIES	3,500,000	400,078.42	939,826	26.9%	3,055,000	784,363	25.7%	155,463
PART-TIME SALARIES	3,425,000	324,780.51	780,591	22.8%	2,731,000	730,527	26.7%	50,064
ACCUMULATED LEAVE	40,000	-	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	10,000	-	2,231	22.3%	53,000	17,649	33.3%	(15,418)
SUBTOTAL	6,975,000	55,168.01	1,722,648	24.7%	5,880,000	1,532,539	26.1%	190,109
BENEFITS								
FICA	537,075	55,168.01	131,198	24.4%	445,000	111,876	25.1%	19,322
RETIREMENT	625,000	62,674.59	297,912	47.7%	629,000	379,644	60.4%	(81,733)
HEALTH INSURANCE	645,000	54,369.02	101,140	15.7%	565,400	109,056	19.3%	(7,916)
UNEMPLOYMENT INSURANCE	20,000	-	-	0.0%	30,000	-	0.0%	-
* WORKERS COMP INSURANCE	120,000	-	120,726	100.6%	120,000	106,963	89.1%	13,763
ALLOCATION TO OTHER FUNDS	(340,750)	(30,560.33)	(91,681)	26.9%	(348,441)	(153,873)	44.2%	62,192
SUBTOTAL	1,606,325	141,651.29	559,293	34.8%	1,440,959	553,666	38.4%	5,628
TOTAL SALARIES AND BENEFITS	8,581,325	921,678.23	2,281,942	26.6%	7,320,959	2,086,205	28.5%	195,737

* Workers Comp Insurance is paid in July for the Fiscal Year

**CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY
GENERAL FUND - FUND 2490
SEPTEMBER 2023
REPRESENTS 25% OF THE YEAR**

	2023-2024 BUDGET	SEPTEMBER 2023	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
SERVICES AND SUPPLIES									
MARKETING	50,000	9,457	15,126	30.3%	34,874	44,000	2,846	6.5%	12,280
UNIFORM APPAREL	25,000	2,059	4,229	16.9%	20,771	8,000	1,753	21.9%	2,476
PROGRAM APPAREL	54,500	-	4,240	7.8%	50,260	-	5,427	0.0%	(1,188)
COMMUNICATIONS	70,000	-	16,534	23.6%	53,466	52,358	7,165	13.7%	9,368
* INSURANCE	340,600	-	362,966	106.6%	-	270,000	288,820	107.0%	74,147
TECHNOLOGY SOFTWARE	100,000	10,368	56,084	56.1%	43,916	105,000	20,100	19.1%	28,783
TECHNOLOGY HARDWARE	30,000	591	9,145	30.5%	20,855	30,000	15,117	50.4%	(5,972)
EQUIPMENT MAINTENANCE	50,500	8,764	14,569	28.8%	35,931	23,250	4,147	17.8%	10,421
EQUIPMENT	44,500	14,462	33,635	75.6%	10,865	9,200	2,440	26.5%	31,195
VEHICLE MAINTENANCE	25,000	4,483	7,250	29.0%	17,750	18,000	4,772	26.5%	2,478
STRUCTURE & GROUNDS	250,000	24,634	39,150	15.7%	210,850	190,950	67,399	35.3%	(28,248)
VANDALISM	5,000	598	1,443	28.9%	3,558	5,460	570	10.4%	873
SERVICES	506,000	-	131,427	26.0%	374,573	292,200	37,627	12.9%	93,801
CONTRACT SERVICES	490,880	33,691	194,802	39.7%	296,078	716,616	150,268	21.0%	44,534
LEGAL NOTICES	1,000	295	295	29.5%	705	1,000	254	25.4%	41
RECRUITMENT	20,000	4,257	6,907	34.5%	13,093	25,000	2,619	10.5%	4,288
RENT/LEASE STRUCTURES	2,000	-	500	25.0%	1,500	2,000	500	25.0%	-
SMALL TOOLS	25,000	4,442	6,322	25.3%	18,678	3,900	8,452	216.7%	(2,131)
PROFESSIONAL DEVELOPMENT	40,000	3,763	7,583	19.0%	32,417	28,000	6,439	23.0%	1,144
MISCELLANEOUS	10,000	208	1,368	13.7%	8,632	10,000	192	1.9%	1,177
SUPPLIES	340,000	51,317	87,630	25.8%	252,370	366,540	55,382	15.1%	32,248
HOSPITALITY	20,000	569	2,587	12.9%	17,413	5,000	1,827	36.5%	(826)
FUEL	60,000	5,321	21,094	35.2%	38,906	50,000	11,911	23.8%	9,183
TRANSPORTATION	4,000	-	4,313	107.8%	-	3,700	1,980	53.5%	2,333
DIST OFFICE BOARD MTG EXP	10,000	350	950	9.5%	9,050	10,000	1,425	14.3%	(475)
USE TAX	1,500	-	-	0.0%	1,500	1,500	-	0.0%	-
TRAVEL	10,000	-	-	0.0%	10,000	10,000	-	0.0%	-
SUBTOTAL	2,585,480	179,632	1,030,147	39.8%	1,578,012	2,281,674	699,433	30.7%	321,928
UTILITIES					PageTh				
WATER	160,000	58,774	58,774	36.7%	101,226	151,521	15,323	10.1%	43,451
ELECTRICITY	330,000	43,053	108,783	33.0%	221,217	309,072	73,707	23.8%	35,076
GAS	75,000	434	2,879	3.8%	72,121	79,992	2,585	3.2%	294
SEWER	20,000	4,874	4,974	24.9%	15,026	7,349	659	9.0%	4,315
SUBTOTAL	585,000	107,136	175,410	30.0%	409,590	547,934	92,274	16.8%	83,136
TOTAL SERVICE & SUPPLY	3,170,480	286,768	1,205,557	38.0%	1,987,601	2,829,608	791,579	28.0%	405,193

* Insurance is paid in July for the Fiscal Year

**CHICO AREA RECREATION AND PARK DISTRICT
CAPITAL PROJECTS / FIXED ASSETS SUMMARY
SEPTEMBER 2023
REPRESENTS 25% OF THE YEAR**

	ORIGINAL 2023-2024 BUDGET	REVISED 2023-2024 BUDGET	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget
CAPITAL PROJECTS					
DISTRICT WIDE - ADA Compliance Upgrades	135,000	135,000	2,062	1.5%	132,938
DISTRICT WIDE - Deferred Maintenance	150,000	150,000	11,389	7.6%	138,612
DISTRICT WIDE - Irrigation Smart Controller Upgrades	115,000	115,000	-	0.0%	115,000
CARD CENTER - Roof & Exterior Repair/Painting	200,000	200,000	-	0.0%	200,000
COMMUNITY PARK - Field House Wall Padding	27,600	27,600	-	0.0%	27,600
DEGARMO PARK - Replace Soccer Goals	25,000	25,000	24,967	99.9%	33
LAKESIDE - Blinds	17,250	17,250	13,178	76.4%	4,072
LAKESIDE - Carpet Replacement	45,000	45,000	-	0.0%	45,000
ROTARY PARK - Replace 5-12 Play Structure	155,250	155,250	-	0.0%	-
AQUATICS - Design Phase	1,700,000	1,700,000	252,318	14.8%	1,447,682
LAKESIDE - Permanent Projectors	23,000	23,000	-	0.0%	23,000
COMMUNITY PARK - Renovate & Expand Maintenance Hub	1,300,000	1,300,000	-	0.0%	1,300,000
COMMUNITY PARK - Bocce Ball Court	856,000	856,000	388,950	45.4%	467,050
DFJ - Chapman Park Renovation	3,112,000	3,112,000	1,093,365	35.1%	2,018,635
HOOKER OAK - Playground	192,000	192,000	807	0.4%	191,193
PETERSON - Playground	198,240	198,240	9,425	4.8%	188,815
CARD CENTER - ADA Upgrades - Parking Lot	112,700	112,700	-	0.0%	112,700
SUBTOTAL CAPITAL PROJECTS	8,364,040	8,364,040	1,796,460	21.5%	6,412,330
FIELD/PROGRAM EQUIPMENT					
DeGarmo Painter Replacement	8,050	8,050	6,786	84.3%	1,264
Gator Replacement	13,500	13,500	13,261	98.2%	239
Wood Chipper Replacement	85,000		60,774	0.0%	-
New Standing Mower	15,000	15,000	12,521	83.5%	2,479
New Gator (Wildwood)	13,500	13,500	13,261	98.2%	239
Movie Equipment	19,000	19,000	18,000	94.7%	1,000
SUBTOTAL FIELD/PROGRAM EQUIPMENT	154,050	69,050	124,602	180.5%	5,222
VEHICLES					
New Vehicle (Roving Crew)	40,000	40,000	38,938	97.3%	1,062
Vehicle Replacement (2 Trucks)	80,000	80,000	73,951	92.4%	6,049
Vehicle Replacement (Utility Truck)	75,000	75,000	69,986	93.3%	5,014
Trailer	15,000	15,000	11,104	74.0%	3,897
SUBTOTAL VEHICLES	210,000	210,000	193,979	92.4%	16,021
TOTAL CAPITAL PROJECTS/FIXED ASSETS	8,728,090	8,643,090	2,115,040	24.5%	6,613,050

CAPITAL PROJECTS REIMBURSEMENT					
Prop 68 Grant	2,612,000	2,612,000	1,490,498	57.1%	1,121,502
Dev. Impact Fees	3,229,000	3,229,000	641,268	19.9%	2,587,732
Neighborhood Impact Fees	706,250	706,250	-	0.0%	706,250
CPRS Grant	150,000	150,000	-	0.0%	150,000
General Fund Unassigned Fund Balance	2,030,840	2,030,840	-	0.0%	2,030,840
TOTAL CAPITAL PROJECTS REIMBURSEMENT	8,728,090	8,728,090	2,131,766	24.4%	6,596,324

TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS	-	85,000	16,725	0.0%	-
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CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
September 2023
Month 3 and 25% of the Year

DESCRIPTION	2023-2024		2023-2024	2023-2024	Remaining Budget	2022-2023		2022-2023	2022-2023	YTD Difference by Year
	Budget	September 2023	YTD	% of Budget		Budget	September 2022	YTD	% of Budget	
AFTERSCHOOL										
INCOME	2,730,000	589,823	627,845	23%	2,102,155	2,052,225	397,789	479,825	23%	148,020
PART-TIME WAGES	(1,625,000)	(191,491)	(196,297)	12%	(1,428,703)	(1,289,000)	(165,823)	(199,338)	15%	3,041
TECHNOLOGY SOFTWARE	-	-	(7,200)	0%	7,200	-	-	-	0%	(7,200)
PROFESSIONAL DEVELOPMENT	(3,000)	-	-	0%	(3,000)	-	-	-	0%	-
SUPPLIES	(28,000)	(1,617)	(4,878)	17%	(23,122)	(27,135)	(2,039)	(1,339)	5%	(3,539)
TRAVEL	(1,000)	-	-	0%	(1,000)	-	-	-	0%	-
TOTAL AFTERSCHOOL	1,073,000	396,715	419,470	1	653,530	736,090	229,927	279,149	38%	140,321
CAMPS										
INCOME	448,000	1,750	348,708	78%	99,292	301,300	-	227,000	75%	121,709
PART-TIME WAGES	(230,000)	(66)	(118,247)	51%	(111,753)	(98,600)	(307)	(82,889)	84%	(35,357)
PROGRAM APPAREL	(10,500)	-	(3,988)	38%	(6,512)	-	-	(1,859)	0%	(2,129)
GENERAL SERVICES	(12,000)	(2,293)	(4,730)	39%	(7,270)	-	(1,291)	(1,776)	0%	(2,954)
SUPPLIES	(14,500)	(1,700)	(6,259)	43%	(8,241)	(16,650)	(2,709)	(2,917)	18%	(3,342)
TRANSPORTATION	-	-	(2,938)	0%	2,938	(2,800)	-	(1,540)	55%	(1,398)
TOTAL CAMPS	181,000	(2,309)	212,548	117%	(31,548)	126,834	(4,587)	93,121	73%	119,427
AQUATICS										
INCOME	165,000	90	15,875	10%	149,126	160,570	(1,781)	39,932	25%	(24,058)
PART-TIME WAGES	(140,000)	(480)	(63,173)	45%	(76,827)	(134,000)	(157)	(54,533)	41%	(8,640)
GENERAL SERVICES	(6,000)	-	(300)	5%	(5,700)	-	-	-	0%	(300)
SUPPLIES	(3,000)	(201)	(1,965)	65%	(1,035)	(3,500)	(1,073)	(1,073)	31%	(892)
TOTAL AQUATICS	13,000	(591)	(10,832)	-83%	23,832	23,070	(3,010)	(15,673)	-68%	4,841
CLASSES										
INCOME	199,500	15,718	52,776	26%	146,724	214,260	20,217	48,224	23%	4,552
PART-TIME WAGES	(10,000)	-	(2,231)	22%	(7,769)	(53,000)	(2,797)	(6,019)	11%	3,788
CONTRACT SERVICES	(160,000)	(4,873)	(117,573)	73%	(42,427)	(38,500)	(2,557)	(6,837)	18%	(110,736)
SUPPLIES	(5,000)	-	(264)	5%	(4,736)	(5,200)	(438)	(889)	17%	625
TOTAL CLASSES	24,500	10,846	(67,792)	-277%	92,292	87,560	6,930	16,829	19%	(84,622)
ADULT SPORTS										
INCOME	200,000	28,096	77,598	39%	122,402	232,942	27,075	62,390	27%	15,208
PART-TIME WAGES	(128,000)	(5,201)	(20,038)	16%	(107,962)	(160,000)	(7,176)	(18,518)	12%	(1,520)
OFFICIALS	-	(12,231)	(31,241)	0%	31,241	-	(10,871)	(24,776)	0%	(6,465)
SUPPLIES	(10,000)	(1,267)	(2,318)	23%	(7,682)	(25,650)	(5,304)	(5,304)	21%	2,986
TOTAL ADULT SPORTS	47,000	9,397	18,837	40%	28,163	47,292	3,723	13,791	29%	5,045
YOUTH SPORTS										
INCOME	260,000	32,444	129,035	50%	130,965	250,000	28,622	102,864	41%	26,171
PART-TIME WAGES	(160,000)	(15,263)	(61,200)	38%	(98,800)	(149,000)	(10,239)	(51,558)	35%	(9,641)

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
September 2023
Month 3 and 25% of the Year

DESCRIPTION	2023-2024		2023-2024	2023-2024	Remaining Budget	2022-2023		2022-2023	2022-2023	YTD Difference by Year
	Budget	September 2023	YTD	% of Budget		Budget	September 2022	YTD	% of Budget	
GENERAL SERVICES	-	(671)	(4,217)	0%	4,217	-	-	-	0%	(4,217)
SUPPLIES	(17,000)	(887)	(3,912)	23%	(13,088)	(32,950)	(2,577)	(2,577)	8%	(1,335)
TOTAL YOUTH SPORTS	68,000	13,547	57,631	85%	10,369	68,050	15,807	48,729	72%	8,902
SENIOR PROGRAMS										
INCOME	25,000	208	7,826	31%	17,174	32,500	208	2,329	7%	5,497
GENERAL SERVICES	-	-	(210)	0%	210	-	-	-	0%	(210)
TOTAL SENIOR PROGRAMS	25,000	208	7,616	30%	17,384	16,450	169	2,157	13%	5,459
SPECIAL EVENTS										
INCOME	50,000	3,440	3,440	7%	46,560	30,000	-	-	0%	3,440
MARKETING	-	-	(1,440)	0%	1,440	-	(544)	(544)	0%	(896)
GENERAL SERVICES	-	(29,199)	(32,288)	0%	32,288	-	(1,645)	(2,615)	0%	(29,673)
SUPPLIES	-	(16,404)	(16,519)	0%	16,519	(16,000)	(1,470)	(2,045)	13%	(14,474)
TOTAL SPECIAL EVENTS	50,000	(42,163)	(46,807)	-94%	96,807	10,000	(3,677)	(5,222)	-52%	(41,585)
NATURE CENTER										
INCOME	325,000	10,035	144,355	44%	180,645	256,840	18,494	115,095	45%	29,260
DONATIONS	-	62	201	0%	(201)	-	10	44	0%	157
ENDOWMENTS	10,000	-	2,303	23%	7,697	10,000	-	2,798	28%	(495)
PART-TIME WAGES	(180,000)	(10,201)	(74,997)	42%	(105,003)	(193,800)	(11,914)	(57,664)	30%	(17,332)
PROGRAM APPAREL	(6,000)	-	(252)	4%	(5,748)	-	-	(3,568)	0%	3,316
GENERAL SERVICES	-	-	(340)	0%	340	-	-	(255)	0%	(85)
PROFESSIONAL DEVELOPMENT	(500)	-	-	0%	(500)	-	-	-	0%	-
SUPPLIES	(25,000)	(2,761)	(6,179)	25%	(18,821)	(18,215)	(6,205)	(6,230)	34%	51
TRANSPORTATION	-	-	(1,375)	0%	1,375	(900)	-	(440)	49%	(935)
TOTAL NATURE CENTER	123,500	(2,866)	63,717	52%	59,783	51,605	385	47,005	91%	16,711
FACILITY RENTAL										
INCOME	475,000	53,582	105,695	22%	369,305	444,865	66,632	113,798	26%	(8,103)
PART-TIME WAGES	(80,000)	(8,545)	(18,059)	23%	(61,941)	(70,000)	(8,771)	(17,780)	25%	(279)
SUPPLIES	(6,000)	(138)	(285)	5%	(5,715)	(7,500)	(352)	(352)	5%	66
TOTAL FACILITY RENTAL	382,000	44,900	87,350	23%	294,650	357,365	56,780	94,693	26%	(7,343)
RECREATION - MISC. & ADMIN										
INCOME	25,000	11,336	58,813	235%	(33,813)	(10,000)	(34)	(2,751)	28%	61,565
FULL-TIME WAGES	-	(72,543)	(185,165)	0%	185,165	(761,000)	(73,273)	(163,523)	21%	(21,641)
PART-TIME WAGES	(256,000)	(19,146)	(54,139)	21%	(201,861)	(58,000)	(7,920)	(24,457)	42%	(29,682)
EQUIPMENT	-	-	(736)	0%	736	-	-	-	0%	(736)
SUPPLIES	-	-	(93)	0%	93	(5,000)	-	-	0%	(93)
TOTAL RECREATION - MISC. & ADMIN	(231,000)	(80,353)	(181,320)	78%	(49,680)	(844,000)	(81,227)	(190,732)	23%	9,412
TOTAL PROGRAM SUMMARY	1,756,000	347,329	560,417	32%	1,195,583	680,316	221,220	383,847	56%	176,570

STAFF REPORT

DATE: October 26, 2023
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Conversion of Extended Part-Time Wages to Full-Time

BACKGROUND

During the Budget Presentation on May 25th, District staff requested a decrease in the Assistant Facilities Coordinator (now known as Assistant Rentals and Events Coordinator) position from Full-Time to Extended Part-Time. This request directly corresponded with the increase of the Special Events Coordinator from Extended Part-Time to Full-Time to accommodate the growth of the District’s public outreach activities.

Since this change, the District has generated brand new community events (Pumpkin Splash, Gala, Ice Rink Events), implemented an Event Sponsorship Package, executed new guidelines around Park Rentals for private entities (Country Musical Festival at DeGarmo), and leveraged the Facility Rentals staff to support these ventures.

Simultaneously, Facility Rentals activities are trending upward and are on track to continue to exceed previous years’ revenue.

FY 21/22	FY 22/23	FY 23/24 August	FY 22/23 August
\$410,249	\$464,944	\$52,133	\$47,166

To accommodate for the growth in the public outreach activities and the community’s growing interest in renting new and updated CARD facilities, District staff is requesting to transition the Assistant Rentals and Events Coordinator position back to Full-Time.

ANALYSIS

To transition this position back to Full-Time, the impact on the budget is an increased benefit cost of \$13,000 that will be offset by Facility Rentals revenue.

RECOMMENDATION

The Board approves the conversion of Extended Part-Time Assistant Rentals and Events Coordinator to Full-Time to meet the operational need of the growth in the Facility Rentals Division.

STAFF REPORT

DATE: October 26, 2023
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Vehicle Purchase

BACKGROUND

On September 30, 2023, an employee on the weekend rotation collided with a fire hydrate in a District vehicle. The employee suffered minor injuries, including bruising from the seatbelt and airbag deployment. No other people or vehicles were involved in the accident. The vehicle was a 2016 Ford F-150 regular cab with 36,000 miles.

ANALYSIS

The claim filed with SDRMA, the District's insurance provider, determined the truck was a total loss. The adjusted value of the vehicle, according to the valuation report, is a little under \$21,100. The salvage value of the vehicle is between \$1,200 and \$2,000. The most recent comparable truck purchase was approximately \$37,000.

There is approximately a \$14,000 delta between the insurance proceeds and the cost of a new truck. A \$25,000 contingency allocation in the approved FY 23/24 budget can be used to cover the expense.

STAFF REPORT

DATE: October 26, 2023
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Lifeguard Incentive Program

BACKGROUND

A lifeguard shortage, attributed to the pandemic, has prevented the District from staffing the Sycamore Pool for the last few summers. The shortage is a national trend and has impacted smaller communities disproportionately. An incentive program has been developed to aid with the recruitment and retention of qualified personnel.

ANALYSIS

The incentive program includes two components. The first is for current employees and the other is for employee referrals. An eligible employee can elect to obtain a lifeguard certification and receive a “sign-on bonus” of \$500. Upon completion of the certification, the employee will receive their first installment of \$250. The remainder of the bonus would be paid upon successful completion of the swimming season.

The other component is a referral bonus. If an employee refers a successful candidate, they would be eligible for a \$200 payment. The first half would be paid upon the completion of a lifeguard certification. The second payment would be issued at the end of the season.

Another critical consideration for this program is ensuring there is a pipeline of lifeguards to gear up for staffing needs at the new Aquatics Facility.

With the minimum wage for fast food workers slated to increase to \$20 per hour, a wage increase for lifeguards should be considered. The City of Chico has a strong desire to ensure the District is able to staff Sycamore Pool and is supportive of increasing aquatics staff wages.

FINANCIAL IMPACT

Factoring attrition in returning aquatic employees and the additional people needed to staff Sycamore Pool adequately, the incentive program would cost between \$25 – \$30K. The City’s contract for lifeguard services is expected to offset most of the cost.

Wage increases will be contemplated during the FY 24/25 budget cycle.

RECOMMENDATION

The Committee recommend approval of the incentive program to the Board of Directors.