



**2014-2015
FINAL BUDGET**

7/24/2014

**CHICO AREA RECREATION AND PARK DISTRICT
FINAL BUDGET: 2014-2015
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July 24, 2014

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

RE: 2014-2015 Final Budget Letter of Transmittal

Dear Directors:

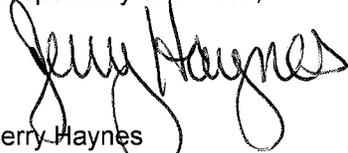
Staff is pleased to present the 2014-2015 Final Budget for the Chico Area Recreation and Park District (CARD). The attached budget reflects the collaborative efforts of staff and the Board. This provides a framework for the operations of the District for the coming year.

The Budget includes the following items of interest:

- The General Fund budget is balanced using projected operating revenues. Fund balance reserves are not projected to be utilized to balance the budget.
- Capital projects totaling \$286,159 are funded by the carry forward Fund Balance Spendable: Unassigned account. An additional \$15,000 was added to the Final Budget for the replacement of our network computer servers.
- The proposed budget includes costs for the minimum wage increase of \$1 per hour effective July 1, 2014. As such, a new Part Time/Temporary/Season Salary Schedule has been included to reflect these adjustments.
- The Final Budget includes the following adjustments from the Proposed Budget:
 - Full-time negotiated cost of living adjustments have been included.
 - Earthquake insurance cost included totaling \$8,000.
 - Electricity and gas utilities costs increased by \$27,000 due to projected cost increases.
 - Reduction in the contingency account to maintain a balanced budget.

Thank you to staff and the Board for their assistance in this important process. I look forward productive year.

Respectfully submitted,


Jerry Haynes
General Manager

**CHICO AREA RECREATION AND PARK DISTRICT
 BUDGET CALENDAR
 FINAL BUDGET: 2014-2015**

VERSION 03



<u>DATE</u>	<u>BOARD MEETING</u>	<u>AGENDA</u>
January 16, 2014	Regular	Adopt Budget Calendar
TBA	Special	Park Tour - 9:00 a.m.
April 25, 2014	N/A	Staff Budgets submitted to Business Office
June 5, 2014	Special	Presentation of Proposed Budget to the Board - 3:00 p.m.
June 19, 2014	Regular	Adopt Preliminary Budget
July 10, 2014	Special	Budget Work Session - 3:00 p.m.
July 17, 2014	Regular	Public Hearing on the Preliminary Budget
July 24, 2014	Special	Adopt Final Budget - 3:00 p.m.
August 15, 2014	N/A	Submit Final Budget to Auditor-Controller

CHICO AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY - ALL FUNDS
FINAL BUDGET: 2014-2015

VERSION 03



	GENERAL FUND	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
REVENUE						
FEE BASED PROGRAM INCOME	2,710,233.00					2,710,233.00
OTHER INCOME & FACILITY RENTALS	427,254.00					427,254.00
RDA PASSTHROUGH INCOME	925,000.00					925,000.00
INVESTMENT INCOME	18,000.00	1,000.00	30.00	90.00	10.00	19,130.00
TAX INCOME/COUNTY	2,489,288.00					2,489,288.00
PARK IMPACT FEES ASSESSMENTS		59,375.00	57,798.00	42,630.00	57,500.00	59,375.00
TOTAL REVENUE	6,569,775.00	60,375.00	57,828.00	42,720.00	57,510.00	6,788,208.00
OPERATING EXPENDITURES						
SALARIES AND BENEFITS	4,795,557.00		41,014.00	23,867.00	41,156.00	4,901,594.00
SERVICE AND SUPPLIES	1,637,820.00		16,814.00	23,151.00	16,354.00	1,694,139.00
CONTRIBUTIONS TO OTHER AGENCIES	11,500.00					11,500.00
CONTINGENCIES	18,500.00					18,500.00
NOTES PAYABLE/LEASE PAYMENTS	106,398.00	82,222.00				188,620.00
	6,569,775.00	82,222.00	57,828.00	47,018.00	57,510.00	6,814,353.00
NET INCOME (LOSS) FROM OPERATIONS	0.00	(21,847.00)	0.00	(4,298.00)	0.00	(26,145.00)
ALLOCATIONS AND FUND BALANCE ACTIVITY						
ALLOCATION TO CAPITAL PROJECTS	0.00					0.00
UTILIZATION OF FUND BALANCE		0.00	0.00	4,298.00		4,298.00
	0.00	0.00	0.00	4,298.00	0.00	4,298.00
NET ACTIVITY	0.00	(21,847.00)	0.00	0.00	0.00	(21,847.00)

CAPITAL PROJECTS						
CAPITAL PROJECTS	286,159.00					286,159.00
CAPITAL PROJECT REIMBURSEMENTS	0.00					0.00
NET CAPITAL PROJECTS COSTS	286,159.00	0.00	0.00	0.00	0.00	286,159.00
ALLOCATION FROM GENERAL FUND OPERATIONS	0.00					0.00
SPENDABLE FUND BALANCE: UNASSIGNED	(286,159.00)					(286,159.00)
TOTAL NET CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUE AND EXPENDITURES - GENERAL FUND
FINAL BUDGET: 2014-2015 VERSION 03



	2014-2015 BUDGET	INCREASE (DECREASE)	2013-2014 BUDGET	2013-2014 ACTUAL YTD	% BUDGET	2012-2013 BUDGET	2012-2013 ACTUAL	% BUDGET
REVENUE								
FEE BASED PROGRAM INCOME	2,710,233.00	144,664.00	2,565,569.00	2,519,930.53	98%	2,850,978.00	2,595,289.17	91%
OTHER INCOME & FACILITY RENTALS	427,254.00	457.00	426,797.00	443,403.58	104%	444,923.00	429,531.22	97%
RDA PASSTHROUGH INCOME	925,000.00	34,500.00	890,500.00	924,567.42	104%	924,000.00	893,009.00	97%
INVESTMENT INCOME	18,000.00	(4,000.00)	22,000.00	13,270.49	60%	40,000.00	21,003.99	53%
TAX INCOME/COUNTY	2,489,288.00	161,277.00	2,328,011.00	2,518,747.36	108%	2,346,782.00	2,359,955.71	101%
TOTAL REVENUE	6,569,775.00	336,898.00	6,232,877.00	6,419,919.38	103%	6,606,683.00	6,298,789.09	95%
OPERATING EXPENDITURES								
SALARIES & BENEFITS	4,795,557.00	300,305.00	4,495,252.00	4,173,136.97	93%	4,713,538.00	4,381,369.87	93%
SERVICE AND SUPPLIES	1,637,820.00	180,010.00	1,457,810.00	1,474,934.37	101%	1,673,338.00	1,495,960.97	89%
CONTRIBUTIONS TO OTHER AGENCIES	11,500.00	0.00	11,500.00	10,014.49	87%	10,200.00	11,190.49	110%
CONTINGENCIES	18,500.00	8,500.00	10,000.00	0.00	0%	26,894.00	0.00	0%
CALPERS - SIDE FUND PAYOFF	0.00	0.00			0%	400,000.00	397,829.00	99%
NOTES PAYABLE/LEASE PAYMENTS	106,398.00	(21,917.00)	128,315.00	128,315.50	100%	147,713.00	145,767.33	99%
	6,569,775.00	466,898.00	6,102,877.00	5,786,401.33	95%	6,971,683.00	6,432,117.66	92%
NET INCOME (LOSS) FROM OPERATIONS	0.00	(130,000.00)	130,000.00	633,518.05	487%	(365,000.00)	(133,328.57)	0%
ALLOCATION AND FUND BALANCE ACTIVITY								
CAPITAL PROJECTS	0.00	130,000.00	(130,000.00)	(129,963.62)	100%			
CASH FUNDED DEPRECIATION						(80,000.00)	(80,000.00)	100%
SPENDABLE - ELECTION COSTS						45,000.00		
SPENDABLE - DEBT SERVICE						400,000.00	400,000.00	
NET FUND BALANCE ACTIVITY	0.00	130,000.00	(130,000.00)	(129,963.62)	100%	365,000.00	320,000.00	-246%
NET GENERAL FUND ACTIVITY	0.00	0.00	0.00	503,554.43		0.00	186,671.43	

CAPITAL PROJECTS								
CAPITAL PROJECTS	286,159.00	156,159.00	130,000.00	129,963.62	100%	344,500.00	323,418.58	94%
CAPITAL PROJECT REIMBURSEMENTS					0%	0.00	0.00	0%
NET CAPITAL PROJECTS COSTS	286,159.00	156,159.00	130,000.00	129,963.62	100%	344,500.00	323,418.58	94%
CAPITAL PROJECTS FUNDING								
ALLOCATION FROM GENERAL FUND OPERATIONS		130,000.00	(130,000.00)	(129,963.62)	100%			
ALLOCATION FROM GENERAL FUND SPENDABLE UNASSIGNED FUNDS FROM ACCUMULATED CAPITAL RESERVES	(286,159.00)	(286,159.00)				(344,500.00)	(323,418.58)	94%
	0.00	0.00	0.00	0.00	0%	0.00	0.00	0%

CHICO AREA RECREATION AND PARK DISTRICT
SUMMARY OF REVENUE - GENERAL FUND
FINAL BUDGET: 2014-2015 VERSION 03



	2014-2015 BUDGET	INCREASE (DECREASE)	2013-2014 BUDGET	2013-2014 ACTUAL YTD	% BUDGET	2012-2013 BUDGET	2012-2013 ACTUAL	% BUDGET
FEE BASED PROGRAM INCOME								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	1,441,104.00	131,852.00	1,309,252.00	1,330,453.19	102%	1,538,209.00	1,416,712.46	92%
CAMPS	196,898.00	(29,632.00)	226,530.00	199,958.81	88%	278,594.00	182,544.23	66%
SUBTOTAL	1,638,002.00	102,220.00	1,535,782.00	1,530,412.00	100%	1,816,803.00	1,599,256.69	88%
AQUATICS	84,420.00	(8,000.00)	92,420.00	73,139.10	79%	81,960.00	74,025.08	90%
CLASSES								
ADULT CLASSES	82,700.00	7,000.00	75,700.00	85,832.87	113%	75,700.00	83,686.23	111%
SENIOR ADULT CLASSES	37,340.00	8,340.00	29,000.00	20,072.24	69%	28,000.00	28,678.55	102%
YOUTH CLASSES	271,356.00	(11,539.00)	282,895.00	239,590.00	85%	257,580.00	249,309.86	97%
SUBTOTAL	391,396.00	3,801.00	387,595.00	345,495.11	89%	361,280.00	361,674.64	100%
ADULT SPORTS								
VOLLEYBALL	44,500.00	4,850.00	39,650.00	42,918.71	108%	40,900.00	42,749.11	105%
BASKETBALL	28,000.00	2,448.00	25,552.00	22,150.14	87%	25,100.00	27,232.39	108%
SOFTBALL	214,100.00	30,500.00	183,600.00	196,870.30	107%	185,100.00	195,500.13	106%
SOCCER	36,000.00	0.00	36,000.00	31,614.03	88%	36,000.00	35,620.09	99%
SUBTOTAL	322,600.00	37,798.00	284,802.00	293,553.18	103%	287,100.00	301,101.72	105%
OTHER PROGRAMS								
MISCELLANEOUS & SCHOLARSHIPS	(9,000.00)	0.00	(9,000.00)	(18,087.28)	0%	(9,000.00)	(14,426.09)	0%
SPECIAL EVENTS	10,150.00	1,850.00	8,300.00	8,162.20	98%	8,700.00	11,011.59	127%
SENIOR ADULT PROGRAMS	64,795.00	(9,645.00)	74,440.00	88,467.74	119%	90,150.00	63,574.96	71%
YOUTH SPORTS	207,870.00	16,640.00	191,230.00	198,788.48	104%	213,985.00	199,070.58	93%
SUBTOTAL	273,815.00	8,845.00	264,970.00	277,331.14	105%	303,835.00	259,231.04	85%
TOTAL FEE BASED PROGRAMS	2,710,233.00	144,664.00	2,565,569.00	2,519,930.53	98%	2,850,978.00	2,595,289.17	91%
FACILITY RENTALS								
REBATES & REIMBURSED COSTS	56,400.00	5,000.00	51,400.00	62,413.29	121%	51,400.00	52,104.16	101%
REIMBURSEMENTS - CITY PARKS	80,767.00	(6,390.00)	87,157.00	61,226.31	70%	102,173.00	103,855.85	102%
MISCELLANEOUS	16,000.00	(4,000.00)	20,000.00	17,102.43	86%	20,000.00	17,767.12	89%
DONATIONS	1,000.00	0.00	1,000.00	1,119.37	112%	1,000.00	2,625.53	263%
OTHER INCOME & FACILITY RENTALS	427,254.00	457.00	426,797.00	443,403.58	104%	444,923.00	429,531.22	97%
RDA PASSTHROUGH INCOME	925,000.00	34,500.00	890,500.00	924,567.42	104%	924,000.00	893,009.00	97%
INVESTMENT INCOME	18,000.00	(4,000.00)	22,000.00	13,270.49	60%	40,000.00	21,003.99	53%
TAX INCOME/COUNTY								
PROPERTY TAXES - SECURED	2,100,000.00	92,959.00	2,007,041.00	1,945,185.60	97%	2,099,317.00	1,984,840.65	95%
PROPERTY TAXES - UNSECURED	178,000.00	8,000.00	170,000.00	176,353.85	104%	118,055.00	163,561.23	139%
SUPPLEMENTAL TAXES	10,000.00	0.00	10,000.00	14,264.43	143%	10,000.00	10,538.11	105%
RDA RESIDUAL	139,448.00	59,448.00	80,000.00	320,843.50	401%	80,000.00	139,827.08	175%
HOMEOWNERS SUBVENTION	55,000.00	150.00	54,850.00	54,966.24	100%	33,290.00	54,849.68	165%
MISCELLANEOUS TAXES	6,840.00	720.00	6,120.00	7,133.74	117%	6,120.00	6,338.96	104%
TOTAL TAX INCOME/COUNTY	2,489,288.00	161,277.00	2,328,011.00	2,518,747.36	108%	2,346,782.00	2,359,955.71	101%
TOTAL REVENUE	6,569,775.00	336,898.00	6,232,877.00	6,419,919.38	103%	6,606,683.00	6,298,789.09	95%

CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY - GENERAL FUND
FINAL BUDGET: 2014-2015 VERSION 03



	2014-2015 BUDGET	INCREASE (DECREASE)	2013-2014 BUDGET	2013-2014 ACTUAL YTD	% BUDGET	2012-2013 BUDGET	2012-2013 ACTUAL	% BUDGET
SALARIES								
FULL-TIME SALARIES	1,892,000.00	24,000.00	1,868,000.00	1,757,615.43	94%	1,870,000.00	1,829,629.16	98%
PART-TIME & SPORTS OFFICIALS	1,643,329.00	201,262.00	1,442,067.00	1,311,072.58	91%	1,602,406.00	1,329,413.62	83%
ACCUMULATED LEAVE	51,500.00	29,000.00	22,500.00	18,902.00	84%	21,000.00	13,108.01	62%
INSTRUCTORS	153,480.00	(21,069.00)	174,549.00	174,679.64	100%	163,500.00	170,573.00	104%
SUBTOTAL	3,740,309.00	233,193.00	3,507,116.00	3,262,269.65	93%	3,656,906.00	3,342,723.79	91%
BENEFITS								
FICA	285,000.00	17,000.00	268,000.00	238,938.31	89%	280,000.00	250,506.96	89%
RETIREMENT	395,000.00	20,000.00	375,000.00	353,830.00	94%	375,000.00	391,669.37	104%
HEALTH INSURANCE	320,000.00	14,000.00	306,000.00	271,553.93	89%	300,000.00	262,033.93	87%
UNEMPLOYMENT INSURANCE	40,000.00	0.00	40,000.00	40,858.18	102%	30,000.00	39,976.82	133%
WORKERS COMP INSURANCE	150,000.00	16,112.00	133,888.00	140,438.98	105%	140,000.00	162,827.00	116%
ALLOCATION TO OTHER FUNDS	(134,752.00)	0.00	(134,752.00)	(134,752.08)	100%	(68,368.00)	(68,368.00)	100%
SUBTOTAL	1,055,248.00	67,112.00	988,136.00	910,867.32	92%	1,056,632.00	1,038,646.08	98%
TOTAL SALARY AND BENEFITS	4,795,557.00	300,305.00	4,495,252.00	4,173,136.97	93%	4,713,538.00	4,381,369.87	93%

CHICO AREA RECREATION AND PARK DISTRICT
SERVICE AND SUPPLY SUMMARY - GENERAL FUND
FINAL BUDGET: 2014-2015 VERSION 03



	2014-2015 BUDGET	INCREASE (DECREASE)	2013-2014 BUDGET	2013-2014 ACTUAL YTD	% BUDGET	2012-2013 BUDGET	2012-2013 ACTUAL	% BUDGET
SERVICE & SUPPLY								
ADVERTISING	10,000.00	2,000.00	8,000.00	7,753.01	97%	8,000.00	6,551.94	82%
AGRICULTURE	30,250.00	(1,702.00)	31,952.00	27,695.67	87%	36,650.00	38,258.30	104%
CLOTHING	18,265.00	(430.00)	18,695.00	18,719.82	100%	24,020.00	19,259.50	80%
COMMUNICATIONS	45,257.00	0.00	45,257.00	38,331.01	85%	28,209.00	35,487.61	126%
HOUSEHOLD SUPPLIES	31,500.00	(2,190.00)	33,690.00	32,674.86	97%	30,900.00	34,315.25	111%
INSURANCE	58,000.00	8,000.00	50,000.00	47,936.63	96%	50,000.00	47,363.88	95%
EQUIPMENT REPAIRS	20,700.00	(5,500.00)	26,200.00	25,821.73	99%	22,881.00	18,864.22	82%
VEHICLE	11,000.00	0.00	11,000.00	11,724.10	107%	11,000.00	10,885.94	99%
POOL SUPPLIES	16,480.00	(5,475.00)	21,955.00	20,648.52	94%	21,955.00	19,880.28	91%
STRUCTURE AND GROUNDS	63,392.00	(15,925.00)	79,317.00	78,721.62	99%	75,317.00	76,189.49	101%
SHOP SUPPLIES	6,000.00	1,583.00	4,417.00	4,705.65	107%	4,417.00	4,001.07	91%
VANDALISM	5,350.00	(5,000.00)	10,350.00	6,252.66	60%	2,350.00	15,851.89	675%
MEDICAL FIRST AID	2,850.00	654.00	2,196.00	3,330.67	152%	2,196.00	1,451.55	66%
MEMBERSHIP/PERIODICALS	14,500.00	2,500.00	12,000.00	12,713.31	106%	12,000.00	13,587.35	113%
OFFICE SUPPLIES	21,475.00	800.00	20,675.00	24,519.03	119%	22,650.00	23,266.94	103%
CONTRACT SERVICES	631,398.00	119,042.00	512,356.00	503,843.05	98%	712,561.00	559,298.16	78%
PUBLICATIONS/NOTICES	21,000.00	0.00	21,000.00	21,941.95	104%	21,000.00	23,172.90	110%
RENT/LEASED EQUIPMENT	3,000.00	0.00	3,000.00	2,415.21	81%	1,000.00	287.46	29%
SMALL TOOLS	3,200.00	(100.00)	3,300.00	3,329.39	101%	3,300.00	2,321.79	70%
DISTRICT SPECIAL EXPENSE	8,000.00	0.00	8,000.00	24,603.64	308%	8,500.00	4,509.41	53%
PROGRAM SUPPLIES	206,775.00	37,013.00	169,762.00	161,874.82	95%	207,610.00	168,267.75	81%
MEETING EXPENSE	5,000.00	1,250.00	3,750.00	5,413.17	144%	5,000.00	1,871.94	37%
MILEAGE & FUEL	40,000.00	1,030.00	38,970.00	47,695.67	122%	36,600.00	45,377.68	124%
PROGRAM TRANSPORTATION	3,860.00	460.00	3,400.00	495.00	15%	20,580.00	1,956.60	10%
BOARD MEMBER STIPHENDS	8,000.00	0.00	8,000.00	7,374.58	92%	8,000.00	9,336.44	117%
USE FEES	500.00	(1,000.00)	1,500.00	411.25	27%	1,500.00	1,421.00	95%
EDUCATION & TRAINING	23,000.00	12,000.00	11,000.00	9,474.61	86%	10,500.00	16,245.94	155%
SUBTOTAL	1,312,752.00	153,010.00	1,159,742.00	1,150,420.63	99%	1,388,696.00	1,199,282.28	86%
UTILITIES								
WATER	60,510.00	0.00	60,510.00	59,934.55	99%	48,600.00	60,566.63	125%
ELECTRICITY	208,983.00	22,000.00	186,983.00	209,170.66	112%	186,983.00	188,256.45	101%
GAS	48,235.00	5,000.00	43,235.00	48,587.81	112%	41,935.00	39,416.44	94%
SEWER	7,340.00	0.00	7,340.00	6,820.72	93%	7,124.00	8,439.17	118%
SUBTOTAL	325,068.00	27,000.00	298,068.00	324,513.74	109%	284,642.00	296,678.69	104%
TOTAL	1,637,820.00	180,010.00	1,457,810.00	1,474,934.37	101%	1,673,338.00	1,495,960.97	89%

**CHICO AREA RECREATION AND PARK DISTRICT
FINAL BUDGET: 2014-2015
NOTES PAYABLE - LEASE PAYMENTS SUMMARY**



	Payment Amounts	Debt Service Interest/Principal Balance 7/1/2014	Note/Lease Principal Balance 7/1/2014	2014 Total Payment	Principal	Interest
GENERAL FUND						
\$239,145 Field House & PV Center Solar Panels Lease Payment Municipal Finance Corp, 10 year term beginning 3/20/08 Annual payments of \$30,096 including interest at 4.5% Final payment due 3/20/18	30,096	120,384	107,972	30,096	25,237	4,859
\$760,000 Lakeside Pavilion Lease Payment Municipal Finance Corp, 15 year term beginning 4/1/2011 Semi-annual payments of \$38,151 including interest at 5.75% Final payment due 4/1/26	38,151	915,624	654,890	76,302	39,201	37,101
TOTAL GENERAL FUND	68,247	1,036,008	762,862	106,398	64,438	41,960
CAPITAL FUND						
\$700,000 DeGarmo Park Land Note Payment Robert J. DeGarmo Testamentary Trust, 20 year term beginning 9/16/1996 Annual payments of \$82,222 including interest at 10% Final payment due 9/16/16	82,222	246,666	204,473	82,222	61,775	20,447
TOTAL CAPITAL FUND	82,222	246,666	204,473	82,222	61,775	20,447
TOTAL NOTES/LEASE PAYMENTS	150,469	1,282,674	967,335	188,620	126,213	62,407

**CHICO AREA RECREATION AND PARK DISTRICT
 FINAL BUDGET: 2014-2015 VERSION 03
 CAPITAL PROJECTS SUMMARY**



COMMUNITY PARK		
Pickle Ball Court		14,000
		<hr/>
SKATE PARK		
Monitoring System		9,000
		<hr/>
HOOKER OAK RECREATION AREA		
Tree Hazard Assessment		10,000
		<hr/>
COMMUNITY CENTER		
ADA improvements		40,000
Rose Garden		60,000
		<hr/>
		100,000
		<hr/>
LAKESIDE PAVILION		
Dry rot		6,000
		<hr/>
FIXED ASSETS		
Computer and Information Technology equipment		25,000
New Kronos Software System: Human Resources, Timekeeping and Payroll		27,630
Accounting System Upgrade		6,500
Live Scan Equipment		3,500
Field Equipment		64,529
Vehicle replacement		20,000
		<hr/>
		147,159
		<hr/>

TOTAL	286,159
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PROJECTS FUNDING SUMMARY:	
Funded by Fund Balance Spendable: Unassigned	286,159
	<hr/>
	286,159

**CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - SUMMARY OF FUND BALANCE
FINAL BUDGET: 2014-2015**

VERSION 03



CATEGORY	DESCRIPTION	PROJECTED BEGINNING BALANCE	RECLASS	PROJECTED ACTIVITY	PROJECTED ENDING BALANCE
SPENDABLE: COMMITTED	IMPREST CASH (Petty cash)	1,500			1,500
	GENERAL RESERVE (Working capital)	1,000,000			1,000,000
SPENDABLE: ASSIGNED	ACCUMULATED CAPITAL RESERVE (Future capital projects)	45,132			45,132
	LONG TERM DEBT PRINCIPAL REPAYMENT	762,862	204,899		967,761
	ELECTION COSTS (50% of bi-annual election costs)	45,000			45,000
	FUNDED DEPRECIATION (10% of Projected noncash depreciation)	140,000			140,000
SPENDABLE: UNASSIGNED	NET REMAINING UNDESIGNATED FUND BALANCE	1,600,000	(204,899)	(286,159)	1,108,942
TOTAL SPENDABLE FUND BALANCE		3,594,494	-	(286,159)	3,308,335
NON-SPENDABLE	INVESTMENT IN CAPITAL ASSETS (NET OF RELATED DEBT)	27,000,000			27,000,000
TOTAL FUND BALANCE		30,594,494	-	(286,159)	30,308,335

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
FINAL BUDGET: 2014-2015
ADMINISTRATIVE CONTRACT SERVICES**

VERSION 03



	2013	2014	CHANGE
ADMINISTRATIVE SERVICES			
COMPUTER ANNUAL LICENCE FEES	15,000	7,962	(7,038)
BANKING & CREDIT CARDS FEES	43,400	46,000	2,600
STORAGE UNITS	1,200	1,100	(100)
	<u>59,600</u>	<u>55,062</u>	<u>(4,538)</u>
BOARD ELECTIONS			
BUTTE COUNTY ELECTIONS	-	85,000	85,000
	<u>-</u>	<u>85,000</u>	<u>85,000</u>
OFFICE EQUIPMENT SERVICE CONTRACTS			
COMPUTER MAINTENANCE	18,000	21,780	3,780
COMPUTER HELP DESK		31,200	31,200
COMPUTER SOFTWARE (KRONOS, OFFICE 365)		38,000	38,000
COPY MACHINE	22,000	22,000	-
TELEPHONE SYSTEM	200	200	-
POSTAGE MACHINE	3,600	3,600	-
	<u>43,800</u>	<u>116,780</u>	<u>72,980</u>
AUDIT SERVICES			
AUDIT SERVICES	11,000	11,000	-
	<u>11,000</u>	<u>11,000</u>	<u>-</u>
LEGAL SERVICES			
DISTRICT SERVICES	22,000	22,000	-
PERSONNEL & SPECIAL PROJECTS	10,000	10,000	-
	<u>32,000</u>	<u>32,000</u>	<u>-</u>
PROFESSIONAL SERVICES			
DISTRICT SERVICES	3,000	3,000	-
	<u>3,000</u>	<u>3,000</u>	<u>-</u>
EMPLOYEE BACKGROUND CHECK	10,000	3,000	(7,000)
	<u>10,000</u>	<u>3,000</u>	<u>(7,000)</u>
OFFICE ALARM SYSTEM SERVICE	1,000	1,000	-
	<u>1,000</u>	<u>1,000</u>	<u>-</u>
CONSULTANT SERVICES			
LOCAL GOVERNMENT CONSULTING	15,500	15,500	-
FRAUD HOTLINE	1,500	1,075	(425)
AQUATIC COMMITTEE		30,000	30,000
	<u>17,000</u>	<u>46,575</u>	<u>29,575</u>
TOTAL ADMINISTRATIVE CONTRACT SERVICES	<u>177,400</u>	<u>353,417</u>	<u>176,017</u>

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUE AND EXPENDITURES - PARK IMPACT FUND
FINAL BUDGET: 2014-2015 **VERSION 03**



	2014 BUDGET	INCREASE (DECREASE)	2013 BUDGET	2013 ACTUAL YTD	% BUDGET	2012 BUDGET	2012 YEAR	% BUDGET
INCOME								
PARK IMPACT FEES	59,375.00	11,875.00	47,500.00	61,750.00	130%	23,750.00	76,000.00	320%
INVESTMENT INCOME	1,000.00	0.00	1,000.00	372.24	37%	3,000.00	723.16	24%
TOTAL INCOME	60,375.00	11,875.00	48,500.00	62,122.24	128%	26,750.00	76,723.16	287%
EXPENDITURES								
NOTE PAYMENT	82,222.00	0.00	82,222.00	82,222.00	100%	82,222.00	82,222.00	100%
TOTAL EXPENDITURES	82,222.00	0.00	82,222.00	82,222.00	100%	82,222.00	82,222.00	100%
NET FUND INCOME (EXPENSE)	(21,847.00)	11,875.00	(33,722.00)	(20,099.76)		(55,472.00)	(5,498.84)	

SPENDABLE - UNRESTRICTED - ASSIGNED FUND BALANCE

BEGINNING FUND BALANCE	74,397.00
UTILIZATION - CURRENT YEAR	(21,847.00)
ENDING FUND BALANCE	<u>52,550.00</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. The projection for 2014-2015 is 25 new units collected. The DeGarmo Park note payment of \$82,222 is paid from this fund annually. The Fund Balance is assigned to future payments on the DeGarmo Park note.

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUE AND EXPENDITURES - OAK WAY
FINAL BUDGET: 2014-2015 VERSION 03



	2014-2015 BUDGET	INCREASE (DECREASE)	2013-2014 BUDGET	2013-2014 ACTUAL YTD	% BUDGET	2012-2013 BUDGET	2012-2013 ACTUAL	% BUDGET	DIFFERENCE ACTUAL YTD
INCOME									
ASSESSMENTS	57,798.00	100.00	57,698.00	57,038.10	99%	57,698.00	57,961.50	100%	(923.40)
INVESTMENT INCOME	30.00	0.00	30.00	71.70	239%	100.00	125.69	126%	(53.99)
TOTAL INCOME	57,828.00	100.00	57,728.00	57,109.80	99%	57,798.00	58,087.19	101%	(977.39)
EXPENDITURES									
SALARY & BENEFITS	41,014.00	0.00	41,014.00	41,013.96	100%	19,368.00	19,368.00	100%	21,645.96
SERVICE & SUPPLY									
AGRICULTURE	1,134.00	0.00	1,134.00	1,133.16	100%	1,000.00	0.00	0%	1,133.16
HOUSEHOLD SUPPLIES	670.00	0.00	670.00	0.00	0%	670.00	0.00	0%	-
STRUCTURES & GROUNDS	4,556.00	(340.00)	4,896.00	3,189.53	65%	3,896.00	4,103.51	105%	(913.98)
VANDALISM	153.00	0.00	153.00	0.00	0%	153.00	1,133.03	741%	(1,133.03)
EQUIPMENT RENTS	122.00	0.00	122.00	0.00	0%	122.00	0.00	0%	-
CONTRACT SERVICES	5,679.00	0.00	5,679.00	5,094.69	90%	28,671.00	29,250.12	102%	(24,155.43)
WATER	1,500.00	0.00	1,500.00	1,491.89	99%	918.00	1,335.44	145%	156.45
ELECTRIC	3,000.00	0.00	3,000.00	3,555.58	119%	3,000.00	3,376.22	113%	179.36
SUBTOTAL	16,814.00	(340.00)	17,154.00	14,464.85	84%	38,430.00	39,198.32	102%	(24,733.47)
TOTAL EXPENDITURES	57,828.00	(340.00)	58,168.00	55,478.81	95%	57,798.00	58,566.32	101%	(3,087.51)
NET REVENUE OVER (UNDER) EXP	0.00	440.00	(440.00)	1,630.99		0.00	(479.13)		2,110.12

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.

Fund Balance for this fund is assigned as spendable - restricted for maintenance of the park.

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUE AND EXPENDITURES - PETERSON PARK
FINAL BUDGET: 2014-2015 VERSION 03



	2014-2015 BUDGET	INCREASE (DECREASE)	2013-2014 BUDGET	2013-2014 ACTUAL YTD	% BUDGET	2012-2013 BUDGET	2012-2013 ACTUAL	% BUDGET
INCOME								
ASSESSMENTS	42,630.00	24.00	42,606.00	42,130.20	99%	42,606.00	42,830.80	101%
INVESTMENT INCOME	90.00	0.00	90.00	87.83	98%	150.00	150.40	100%
TOTAL INCOME	42,720.00	24.00	42,696.00	42,218.03	200%	42,756.00	42,981.20	101%
EXPENDITURES								
SALARY & BENEFITS								
EMPLOYEE BENEFITS	23,867.00	0.00	23,867.00	23,867.04	100%	13,000.00	12,999.96	100%
SALARY & BENEFITS	23,867.00	0.00	23,867.00	23,867.04	100%	13,000.00	12,999.96	100%
SERVICE & SUPPLY								
AGRICULTURE	1,206.00	0.00	1,206.00	1,205.92	100%	1,000.00	264.04	26%
STRUCTURES & GROUNDS	4,200.00	2,364.00	1,836.00	1,658.77	90%	1,836.00	2,500.60	136%
VANDALISM	200.00	47.00	153.00	0.00	0%	153.00	0.00	0%
CONTRACT SERVICES	5,433.00	1,001.00	4,432.00	3,251.01	73%	16,655.00	16,695.29	100%
WATER	11,500.00	0.00	11,500.00	14,352.96	125%	9,500.00	12,026.60	127%
ELECTRIC	612.00	0.00	612.00	155.73	25%	612.00	1,029.86	168%
SUBTOTAL	23,151.00	3,412.00	19,739.00	20,624.39	104%	29,756.00	32,516.39	109%
TOTAL EXPENDITURES	47,018.00	3,412.00	43,606.00	44,491.43	102%	42,756.00	45,516.35	106%
NET REVENUE OVER (UNDER) EXP	(4,298.00)	(3,388.00)	(910.00)	(2,273.40)		0.00	(2,535.15)	

Notes:

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

Fund Balance for this fund is assigned as spendable - restricted for maintenance of the park.

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUE AND EXPENDITURES - BARONI PARK
FINAL BUDGET: 2014-2015 VERSION 03



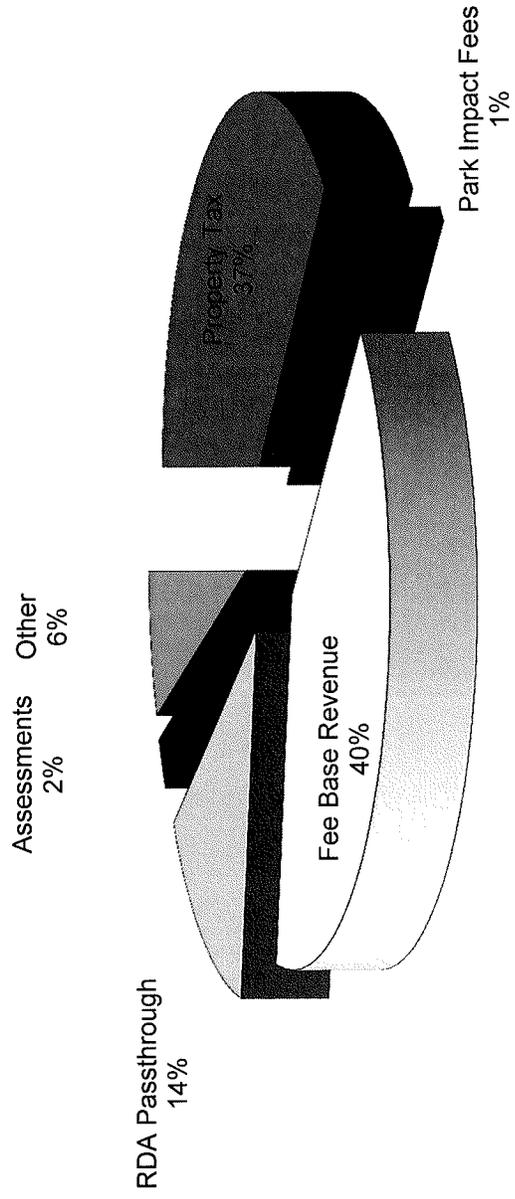
	2014-2015 BUDGET	INCREASE (DECREASE)	2013-2014 BUDGET	2013-2014 ACTUAL YTD	% BUDGET	2012-2013 BUDGET	2012-2013 ACTUAL	% BUDGET
INCOME								
ASSESSMENTS	57,500.00	0.00	57,500.00	58,788.15	102%	62,449.00	55,285.68	89%
INVESTMENT INCOME	10.00	0.00	10.00	66.62	666%	400.00	95.49	24%
TOTAL INCOME	57,510.00	0.00	57,510.00	58,854.77	200%	62,849.00	55,381.17	88%
EXPENDITURES								
SALARY & BENEFITS	41,156.00	0.00	41,156.00	41,156.04	100%	12,000.00	12,000.00	100%
SERVICE & SUPPLY								
STRUCTURES & GROUNDS	1,864.00	0.00	1,864.00	982.52	53%	1,864.00	1,923.05	103%
CONTRACT SERVICES	5,000.00	0.00	5,000.00	4,979.68	100%	40,185.00	44,712.24	111%
WATER	8,000.00	0.00	8,000.00	5,461.91	68%	8,000.00	0.00	0%
ELECTRIC	800.00	0.00	800.00	0.00	0%	800.00	0.00	0%
SUBTOTAL	16,354.00	10.00	16,344.00	12,103.69	74%	50,849.00	46,635.29	92%
TOTAL EXPENDITURES	57,510.00	10.00	57,500.00	53,259.73	93%	62,849.00	58,635.29	93%
NET REVENUE OVER (UNDER) EXP	0.00	(10.00)	10.00	5,595.04		0.00	(3,254.12)	

Notes:

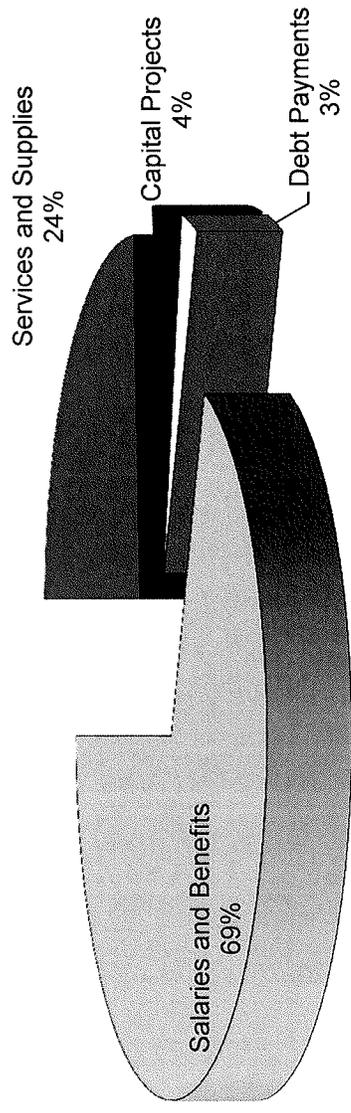
Property tax assessments on the residents in the Baroni Neighborhood Park Assessment District are used to pay the maintenance costs of Baroni Park which is maintained by CARD.

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
FINAL BUDGET: 2014-2015
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

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, eight tennis courts seven soccer fields, three sand volleyball courts, restrooms and gymnasium

DeGarmo Park

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

Hooker Oak Recreation Area

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

**CHICO AREA RECREATION AND PARK DISTRICT
FINAL BUDGET: 2014-2015
PARK SITES AND FACILITIES**



Wildwood Park

Location: 100 Wildwood Avenue

Size: 18 acres

Facilities: Pavilion and picnic area, playground and two softball fields

OTHER PARK SITES

Baroni Park

Location: Bruce Road at Remington Drive

Size: 7.285 acres

Facilities: Playground, basketball court, picnic area and open space

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
FINAL BUDGET: 2014-2015
PART TIME/TEMPORARY/SEASONAL SALARY - SCHEDULE**



RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
RANGE C					
Recreation Leader II, Park Labor III, Office Worker II Lifeguard Instructor	\$9.00	\$9.45	\$9.92		
RANGE D					
Park Labor IV, Office Worker III, Recreation Leader III Assistant Director, Assistant Head Lifeguard	\$9.75	\$10.24	\$10.75		
RANGE E					
Summer & CARD Camp Directors, Specialist II After School Director, Office Worker IV, Assistant Pool Manager Head Lifeguard, Aquatic Program Specialist	\$11.00	\$11.55	\$12.13		
RANGE F					
1. Facility Attendant I. Park Attendant	\$10.25	\$10.76	\$11.30		
2. Facility Attendant II	\$12.00	\$12.60	\$13.23		
3. IT Assistant/Marketing Coordinator	\$18.78	\$19.72	\$20.71		
4. Part Time Recreation Coordinators	\$15.81	\$16.60	\$17.43		
5. Part Time Customer Service Rep/ Finance Clerk/HR Clerk/ Part Time Analyst	\$14.86	\$15.60	\$16.38		
RANGE G					
1. Recreation Instructor (Non-contract)	\$25.00	\$30.00	\$35.00	\$40.00	\$45.00
2. Enrichment Instructors	\$10.00	\$12.00	\$15.00	\$20.00	\$25.00
3. Toddler Program Director	\$20.00	\$20.25	\$20.50	\$20.75	\$21.00

- NOTES:**
- 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 or three. No employee can be initially employed at a salary range above step three
 - 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 Game Rates

a. Competitive League	\$ 16.00	\$ 18.00	\$ 20.00
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2 Baseball League Game Rates

a. Plate	\$ 42.00	\$ 46.00	\$ 48.00
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b. Bases	\$ 26.00	\$ 30.00	\$ 32.00
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3 Volleyball League Game Rate

a. Competitive League	\$ 16.00	\$ 17.00	\$ 18.00
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4 Soccer League Game Rate

a. Line Judge Flat Rate	\$ 16.00	\$ 17.00	\$ 18.00
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b. Field Official Flat Rate	\$ 28.00	\$ 29.00	\$ 30.00
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c. 7 A-Side Flat Rate	\$ 25.00	\$ 26.00	\$ 27.00
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5 Flag Football League Games Rate

a. Umpire Flat Rate	\$ 19.00	\$ 20.00	\$ 21.00
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b. Field Judge Flat Rate	\$ 15.00		
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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 (CARD)
 FINAL BUDGET: 2014-2015
 FULL TIME WAGE SCHEDULE



POSITION	POSITION AUTH.	NORMAL SALARY RANGE					MERIT RANGE				
		A	B	C	D	E	F	G	H	I	J
GENERAL MANAGER	1	Per Contract Agreement									
BUSINESS MANAGER	1	5,771	6,058	6,362	6,681	7,015	7,365	7,733	8,121	8,524	8,951
EXECUTIVE ASSISTANT	1	3,810	4,000	4,200	4,410	4,631	4,863	5,106	5,361	5,629	5,910
FINANCE ASSISTANT	1	3,486	3,660	3,843	4,035	4,237	4,449	4,671	4,905	5,150	5,408
HR ASSISTANT	1	3,320	3,486	3,660	3,843	4,035	4,237	4,449	4,671	4,905	5,150
IT SYSTEM ADMINISTRATOR	0	3,320	3,486	3,660	3,843	4,035	4,237	4,449	4,671	4,905	5,150
FACILITY COORDINATOR	1	3,105	3,260	3,423	3,594	3,774	3,962	4,160	4,368	4,587	4,816
CUSTOMER SERVICE REP	2	2,627	2,758	2,896	3,041	3,193	3,353	3,520	3,696	3,881	4,075
SUPT OF REC & COM SERVC	1	5,771	6,058	6,362	6,681	7,015	7,365	7,730	8,121	8,528	8,951
RECREATION SUPERVISOR II	1	4,573	4,802	5,042	5,294	5,559	5,838	6,125	6,435	6,762	7,093
RECREATION SUPERVISOR	3	3,575	3,753	3,941	4,139	4,344	4,562	4,791	5,029	5,281	5,546
REC. COORDINATOR I	1	2,795	2,935	3,081	3,235	3,397	3,567	3,745	3,933	4,129	4,336
SUPT OF PARKS	1	5,771	6,058	6,362	6,681	7,015	7,365	7,733	8,121	8,524	8,951
ASSISTANT SUPT OF PARKS	0	4,563	4,791	5,031	5,283	5,547	5,824	6,116	6,426	6,743	7,079
PARK SUPERVISOR	4	3,575	3,753	3,941	4,139	4,344	4,562	4,791	5,029	5,281	5,546
UTILITY II / MAINTENANCE SPEC	5	3,355	3,523	3,699	3,884	4,078	4,282	4,496	4,721	4,957	5,205
UTILITY I	8	2,878	3,022	3,173	3,332	3,499	3,673	3,857	4,050	4,253	4,465
<u>32</u>											

Updated: 6/25/2014

2014-2015