



FINANCE COMMITTEE AGENDA

A Committee of the Chico Area Recreation and Park District Board

545 Vallombrosa Avenue, Chico, CA 95926 | (530) 895-4711

Members –Tom Lando and Chris Norden

Thursday, May 25, 2023 – 3:45 P.M.

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

Posted prior to 4:00 PM
Monday, May 22, 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 April 2023 (Staff Report FI-23-017)

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

D. Presentation of the Budget for Fiscal Year 2023-2024 (Staff Report FI-23-018)

Review and discussion of the preliminary budget.

E. Investment Policy (Staff Report FI-23-019) A local agency as the authority under law to invest funds, at its discretion. This policy will establish guidelines for investing funds within certain parameters.

F. Director Comments

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

G. Adjournment

Adjourn to the next scheduled Finance Committee Meeting.



Chico Area Recreation and Park District Board of Directors

**Staff Report FI-23-XXX
Finance Agenda C
Regular Agenda 3.2**

STAFF REPORT

DATE: May 25, 2023
TO: Board of Directors
FROM: Angie Carpenter, Finance Manager
SUBJECT: April 2023 - Monthly Financial Report

There are a few items to note in the April Financials:

- The receivable amount on page 3 includes \$841K in capital project reimbursements from Prop 68 and the City of Chico, which will post in May.
- The net income on page 4 is negative \$475K due to the timing of reimbursements and receipt of property tax.
- District cash in April totaled \$13.9M (page 5). The Finance Committee recommended investment strategies to maximize the interest income using CD and Money Market accounts.
- Revenues are 86.6% of the budget (page 8).
- On page 10, full-time salaries appear higher than pace because of the number of pay periods in the year. Salaries and benefits are trending overall lower than the benchmark. Although there will be some salary savings, part-time wages will start to level off with seasonal activities such as aquatics and camps ramping up through June.
- At the March meeting the Board approved the reallocation of \$30K from DFJ HVAC project savings to fund the Community Park lighting upgrades.
- Operating expenses are 73.4% of the budget (noted on page 8). Services and supplies breakdowns are listed on page 13.
 - 'Uniform Apparel' is high because of the unpredictability of individual purchases and will likely be slightly over budget because the allocation

was not adjusted to account for the new full-time park employees that were approved during this fiscal year.

- 'Communications' is trending a bit high due to expenses incurred migrating to the new phone system. We are anticipating an adjustment once some credits are applied.
 - 'Technology Hardware' includes a 2021/22 expense for computers of \$14,600.
 - The equipment line contains about \$16,000 of prior year expenses for back-ordered tables and chairs. In addition to several one-time purchases of equipment and small tools to outfit the new Projects Crew.
 - 'Hospitality' is higher than budgeted due to the purchase of years of service recognition items. There were 11 staff with 10 years of service, 6 with 15 years, and 3 with 20 years.
 - 'Sewer' is higher than anticipated due to a rate high of nearly 50% in September.
- Fee-based program observations:
 - ASP is trending below average due to the quarterly billing cycle of the CUSD contract.
 - Aquatics is under due to the shortage of lifeguards this year and will possibly continue through the summer.



FINANCIAL STATEMENTS

FISCAL YEAR 2022/2023

APRIL 2023

**CHICO AREA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS - TABLE OF CONTENTS
APRIL 2023**

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
ASSETS							
CASH	12,480,482	6,914,533	427,219	22,676	41,552	182,526	20,069,096
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	-	-	-	-
RECEIVABLES	1,103,238	-	35,625	-	-	-	1,138,863
DUE FROM OTHER FUNDS	350,832	4,119,360	-	-	-	-	4,470,192
TOTAL CURRENT ASSETS	13,934,553	11,033,893	462,844	22,676	41,552	182,526	25,678,151
PREPAID EXPENSES	-	-	-	-	-	-	-
FIXED ASSETS	43,280,933	-	-	-	-	-	43,280,933
ACCUMULATED DEPRECIATION	(17,294,649)	-	-	-	-	-	(17,294,649)
SUBTOTAL	25,986,284	-	-	-	-	-	25,986,284
TOTAL ASSETS	39,920,837	11,033,893	462,844	22,676	41,552	182,526	51,664,435
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,186,655	-	-	-	-	-	1,186,655
LIABILITIES							
ACCOUNTS PAYABLE	5,518	-	-	-	-	-	5,518
ACCRUED EXPENSES	274,561	-	-	-	-	-	274,561
DUE TO OTHER FUNDS	4,119,360	-	-	123,360	106,593	120,880	4,470,192
OTHER LIABILITIES	1,399,081	-	-	-	-	-	1,399,081
TOTAL CURRENT LIABILITIES	5,798,520	-	-	123,360	106,593	120,880	6,149,352
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	6,719,090	-	-	123,360	106,593	120,880	7,069,922
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	755,205	-	-	-	-	-	755,205
FUND BALANCE							
RESTRICTED	-	5,394,437	417,557	42	76	81,251	5,893,470
SPENDABLE - COMMITTED	2,501,500	-	-	-	-	-	2,501,500
SPENDABLE - ASSIGNED	-	-	-	-	-	-	-
SPENDABLE - UNASSIGNED	5,255,447	-	-	-	-	-	5,255,447
NON-SPENDABLE	26,351,721	-	-	-	-	-	26,351,721
FUND BALANCE	34,108,669	5,394,437	417,557	42	76	81,251	40,002,139
TOTAL NET INCOME (LOSS)	907,175	5,639,456	45,287	(100,725)	(65,117)	(19,604)	6,406,471
CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS	(1,382,647)						
TOTAL FUND BALANCE	33,633,197	11,033,893	462,844	(100,684)	(65,041)	61,646	45,025,963

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
REVENUE							
FEE BASED PROGRAM INCOME	2,736,469	-	-	-	-	-	2,736,469
OTHER INCOME	590,308	-	-	-	-	-	590,308
RDA PASSTHROUGH	1,705,747	-	-	-	-	-	1,705,747
INVESTMENT INCOME	38,587	-	2,747	231	428	1,483	43,584
TAX INCOME / COUNTY	4,005,580	-	-	-	-	-	4,005,580
PARK IMPACT FEES	-	5,472,557	30,875	-	-	-	5,503,432
ASSESSMENTS	-	-	-	22,403	41,048	97,285	160,735
OPERATING TRANSFER IN	-	-	-	-	-	-	-
TOTAL REVENUE	9,076,690	5,472,557	33,622	22,634	41,476	98,768	14,745,855
EXPENSE							
SALARIES & BENEFITS	5,514,364	-	-	104,929	82,618	104,929	5,806,840
SERVICES & SUPPLIES	2,147,197	-	-	18,431	23,975	15,951	2,205,553
OPERATING TRANSFER OUT	-	-	-	-	-	-	-
CONTRIB. TO OTHER AGENCIES	9,997	-	-	-	-	-	9,997
CONTINGENCIES	-	-	-	-	-	-	-
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	-	-	-
TOTAL EXPENSE	7,671,558	-	-	123,360	106,593	120,880	8,022,390
NET REVENUE BEFORE SPECIAL EXPENSE	1,405,132	5,472,557	33,622	(100,725)	(65,117)	(22,112)	6,723,465
SPECIALLY ALLOCATED ITEMS							
DEPRECIATION	727,784	-	-	-	-	-	727,784
FAIR MARKET VALUE ADJUSTMENT	(229,827)	(166,899)	(11,665)	-	-	(2,507)	(411,395)
TOTAL SPECIALLY ALLOCATED	497,957	(166,899)	(11,665)	-	-	(2,507)	316,388
REVENUE OVER (UNDER)	907,175	5,639,456	45,287	(100,725)	(65,117)	(19,604)	6,407,077
CAPITAL ASSETS AND REPAIR PROJECTS							
CAPITAL / REPAIR PROJECTS	2,224,512	-	-	-	-	-	2,224,512
CAPTIAL PROJECTS REIMBURSEMENT	841,865	-	-	-	-	-	841,865
NET CAPITAL PROJECTS	(1,382,647)	-	-	-	-	-	(1,382,647)
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(475,472)	5,639,456	45,287	(100,725)	(65,117)	(19,604)	5,024,429

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

	APRIL 2023	APRIL 2022	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	6,104,008	7,194,902	(1,090,894)	-15%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	1,066	2,186	(1,120)	-51%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	-	501	(501)	-100%
CASH - GOLDEN VALLEY BANK	6,234,545	1,126,558	5,107,987	453%
PETTY CASH	800	800	-	0%
BANK SUSPENSE	140,064	1,110,498	(970,435)	-87%
SUBTOTAL	12,480,482	9,435,446	3,045,036	32%
RECEIVABLES				
ACCOUNTS RECEIVABLE	1,103,238	685,875	417,363	61%
RECEIVABLES	1,103,238	685,875	417,363	61%
DUE FROM OTHER FUNDS				
DUE TO GENERAL FUND FROM OTHER FUNDS	350,832	221,924	128,908	58%
TOTAL CURRENT ASSETS	13,934,553	10,343,245	3,591,307	35%
FIXED ASSETS				
LAND IMPROVEMENTS	28,357,507	25,665,064	2,692,444	10%
LEASEHOLD IMPROVEMENTS	1,098,163	1,098,163	-	0%
EQUIPMENT	1,070,014	1,050,533	19,481	2%
EQUIPMENT - COMPUTERS	296,192	276,499	19,692	7%
EQUIPMENT - AUTOS	474,688	399,660	75,028	19%
** CONSTRUCTION IN PROGRESS	349,579	1,619,827	(1,270,248)	-78%
SUBTOTAL	43,280,933	41,744,537	1,536,397	4%
ACCUMULATED DEPRECIATION	(17,294,649)	(15,708,362)	(1,586,287)	10%
SUBTOTAL	25,986,284	26,036,174	(49,890)	0%
TOTAL ASSETS	39,920,837	36,379,420	3,541,417	10%
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,186,655	1,437,135	(250,480)	-17%

FOOTNOTES:

* General Fund Cash amount includes \$2,501,500 in Reserves

** Construction in Progress consists of the DFJ HVAC, Bocce Ball Court, Oakway Park Playground, and Chapman Park Renovation.

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

	APRIL 2023	APRIL 2022	Increase (Decrease)	
			\$ Change	% Change
LIABILITIES				
ACCOUNTS PAYABLE	5,518	125,757	(120,239)	-96%
ACCRUED EXPENSES				
ACCRUED PAYROLL	244,346	155,737	88,609	0%
PAYROLL FEDERAL TAXES	18,187	12,020	6,167	51%
PAYROLL STATE TAXES	5,770	3,565	2,205	62%
PAYROLL EMPLOYEE MEDI & FICA	23,413	15,000	8,413	56%
PAYROLL EMPLOYER MEDI & FICA LIAB	23,246	14,833	8,413	57%
PAYROLL SDI	2,872	2,160	712	33%
PAYROLL GARNISHMENTS	(50,689)	(7,378)	(43,311)	587%
UNION DUES - SUPERVISORS	461	446	15	3%
UNION DUES - PARKS	1,937	486	1,451	0%
EMPLOYER CALPERS	-	20,064	(20,064)	0%
EMPLOYEE CALPERS	-	8,016	(8,016)	0%
457 EMPLOYEE CONTRIBUTIONS	4,627	4,752	(125)	-3%
457 ROTH EMPLOYEE CONTRIBUTIONS	975	-	975	0%
EMPLOYEE VOLUNTARY LIFE/AD&D	948	-	948	0%
EMPLOYEE MEDICAL WITHHOLDINGS	(1,531)	(1,006)	(525)	52%
VOUCHERS PAYABLE ACCRUAL	-	-	-	0%
ACCRUED EXPENSES	274,561	228,695	45,866	20%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM GENERAL FUND	4,119,360	-	4,119,360	0%
OTHER LIABILITIES				
BANK CHARGE CLEARING ACCOUNT	(195)	(103,761)	103,567	-100%
DEFERRED REVENUE	1,337,041	1,486,302	(149,261)	-10%
OTHER LIAB - CLASS CLEARING ACCT	3,423	4,282	(859)	-20%
UNEARNED REVENUE	(0)	6,049	(6,049)	-100%
SECURITY DEPOSITS	51,500	49,250	2,250	5%
TIME EXPIRED HOLDING ACCT	8,403	7,903	500	6%
SUBTOTAL	1,399,081	1,450,024	(50,943)	-4%
TOTAL CURRENT LIABILITIES	5,798,520	1,804,475	3,994,044	221%
LONG-TERM DEBT				
NET PENSION LIABILITY	657,142	2,673,147	(2,016,005)	-75%
LIABILITY FOR COMPENSATED ABSENCES	263,428	230,883	32,545	14%
SUBTOTAL	920,570	2,904,030	(1,983,460)	-68%
TOTAL LIABILITIES	6,719,090	4,708,505	2,010,585	43%
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	755,205	387,623	367,582	95%

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

FUND BALANCE	APRIL 2023	APRIL 2022	Increase (Decrease)	
			\$ Change	% Change
SPENDABLE - COMMITTED				
SPENDABLE - COMMITTED - PETTY CASH	1,500	1,500	-	0%
SPENDABLE - COMMITTED - GENERAL RESERVE	2,500,000	2,000,000	500,000	25%
SUBTOTAL	2,501,500	2,001,500	500,000	25%
SPENDABLE - ASSIGNED	-	-	-	0%
SPENDABLE - UNASSIGNED	5,255,447	4,470,982	784,465	18%
NON-SPENDABLE	26,351,721	26,036,174	315,547	1%
TOTAL FUND BALANCE - GENERAL FUND	34,108,669	33,694,156	414,513	1%
TOTAL LIABILITIES AND FUND BALANCE	42,490,139	39,852,864		
TOTAL NET INCOME (LOSS)	907,175	1,062,579	(155,404)	-15%
CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS	(1,382,647)	22,618	(1,405,265)	-6213%
TOTAL FUND BALANCE	33,633,197	34,734,117	(1,100,920)	-3%

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY
GENERAL FUND - FUND 2490
APRIL 2023
REPRESENTS 83% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
REVENUE								
FEE BASED PROGRAM INCOME	3,520,637	2,736,469	77.7%	784,168	3,030,341	2,360,896	77.9%	375,572
OTHER INCOME	664,865	590,308	88.8%	74,557	528,350	396,437	75.0%	193,871
RDA PASSTHROUGH	1,600,000	1,705,747	106.6%	-	1,540,000	1,593,211	103.5%	112,536
INVESTMENT INCOME	45,000	38,587	85.7%	6,413	40,000	28,338	70.8%	10,250
TAX INCOME / COUNTY	4,655,000	4,005,580	86.0%	649,420	4,178,000	3,682,659	88.1%	322,921
BACKFILL TAX INCOME	-	-	0.0%	-	-	14,859	0.0%	(14,859)
TOTAL REVENUE	10,485,502	9,076,690	86.6%	1,514,559	9,316,691	8,076,399	86.7%	1,000,291
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	7,320,959	5,514,364	75.3%	1,806,595	6,581,096	5,115,226	77.7%	399,138
SERVICES AND SUPPLIES	2,829,608	2,147,197	75.9%	682,411	2,570,458	1,858,051	72.3%	289,146
OPERATING TRANSFER OUT	267,934	-	-	-	113,529	-	-	-
CONTRIB. TO OTHER AGENCIES	15,000	9,997	66.6%	5,003	15,000	-	0.0%	9,997
CONTINGENCIES	20,000	-	0.0%	20,000	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	-	-	0.0%	-	80,681	-	0.0%	-
TOTAL OPERATING EXPENDITURES	10,453,501	7,671,558	73.4%	2,514,009	9,385,764	6,973,277	74.3%	698,281
NET REVENUE BEFORE SPEC. EXP.	32,001	1,405,132		-	(69,073)	1,103,122		302,010
SPECIALLY ALLOCATED ITEMS								
DEPRECIATION	-	727,784	0.0%	-	-	-	0.0%	727,784
FAIR MARKET VALUE ADJUSTMENT	-	(229,827)	0.0%	229,827	-	40,543	0.0%	(270,369)
TOTAL SPECIALLY ALLOCATED	-	497,957	0.0%	229,827	-	40,543	0.0%	457,414
REVENUE OVER (UNDER) EXPENDITURES	32,001	907,175			(69,073)	1,062,579		(155,404)

**CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY
GENERAL FUND - FUND 2490
APRIL 2023
REPRESENTS 83% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
FEE BASED PROGRAM INCOME								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	2,052,225	1,493,152	72.8%	559,073	1,593,933	1,374,727	86.2%	118,426
CAMPS	301,300	252,911	83.9%	48,389	266,690	241,726	90.6%	11,185
RECREATION ADMIN	15,000	43,483	289.9%	-	-	-	0.0%	-
SUBTOTAL	2,368,525	1,789,547	75.6%	607,462	1,860,623	1,616,453	86.9%	129,610
AQUATICS	160,570	59,500	37.1%	101,070	184,109	80,235	43.6%	(20,735)
CLASSES								
GENERAL CLASSES	147,260	150,912	102.5%	-	84,000	95,372	113.5%	55,540
COMMUNITY BAND	2,000	4,179	208.9%	-	1,000	2,063	206.3%	2,116
YOUTH CLASSES	65,000	40,246	61.9%	24,754	59,003	53,498	90.7%	(13,252)
SUBTOTAL	214,260	195,336	91.2%	24,754	144,003	150,933	104.8%	44,404
ADULT SPORTS	232,942	161,253	69.2%	70,997	233,995	148,583	63.5%	12,670
NATURE CENTER								
PROGRAM FEE INCOME	256,840	232,933	90.7%	23,907	188,560	136,032	72.1%	96,901
SUBTOTAL	256,840	232,933	90.7%	23,907	374,120	136,032	36.4%	96,901
OTHER PROGRAMS								
SCHOLARSHIPS	(25,000)	(6,040)	24.2%	-	(25,000)	(5,278)	21.1%	(762)
SPECIAL EVENTS	30,000	22,470	74.9%	7,530	6,900	-	0.0%	22,470
SENIOR ADULT PROGRAMS	32,500	12,323	37.9%	20,177	6,000	27,135	452.2%	(14,812)
YOUTH SPORTS	250,000	269,346	107.7%	-	245,591	206,803	84.2%	62,543
SUBTOTAL	287,500	297,899	103.6%	27,907	233,491	228,660	97.9%	69,239
TOTAL FEE BASED PROGRAMS	3,520,637	2,736,469	77.7%	927,786	3,030,341	2,360,896	77.9%	319,292
OTHER INCOME								
FACILITY RENTAL INCOME	444,865	361,604	81.3%	83,261	346,450	303,269	87.5%	58,335
REBATES & REIMBURSED COSTS	30,000	42,728	142.4%	-	30,000	36,234	120.8%	6,495
REIMBURSEMENTS - CITY PARKS	180,000	145,841	81.0%	34,159	141,900	28,194	19.9%	117,647
MISCELLANEOUS	-	19,723	0.0%	-	-	10,044	0.0%	9,679
ENDOWMENTS	10,000	10,698	107.0%	-	10,000	10,944	109.4%	(246)
DONATIONS	-	9,714	0.0%	-	-	7,751	0.0%	1,963
TOTAL OTHER INCOME	664,865	590,308	88.8%	117,420	528,350	396,437	75.0%	193,871
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,600,000	1,705,747	106.6%	-	1,540,000	1,593,211	103.5%	112,536
INVESTMENT INCOME	45,000	38,587	85.7%	6,413	40,000	28,338	70.8%	10,250
TAX INCOME / COUNTY	4,655,000	4,005,580	86.0%	649,420	4,178,000	3,682,659	88.1%	322,921
TOTAL REVENUE FROM OTHER AGENCIES	6,300,000	5,749,913	91.3%	655,833	5,758,000	5,319,066	92.4%	430,848
TOTAL REVENUE	10,485,502	9,076,690	86.6%	1,701,039	9,316,691	8,076,399	86.7%	944,011

**CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY
GENERAL FUND - FUND 2490
APRIL 2023
REPRESENTS 83% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
SALARIES							
FULL-TIME SALARIES	3,055,000	2,598,200	85.0%	2,640,000	2,251,793	85.3%	346,407
PART-TIME SALARIES	2,752,000	1,891,471	68.7%	2,419,334	1,723,886	71.3%	167,585
ACCUMULATED LEAVE	41,000	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	32,000	62,896	196.5%	53,541	56,998	106.5%	5,898
SUBTOTAL	5,880,000	4,552,567	77.4%	5,153,875	4,032,677	78.2%	519,890
BENEFITS							
FICA	445,000	347,462	78.1%	392,000	303,457	77.4%	44,005
RETIREMENT	629,000	439,996	70.0%	541,000	547,326	101.2%	(107,331)
HEALTH INSURANCE	565,400	356,667	63.1%	438,500	276,746	63.1%	79,921
UNEMPLOYMENT INSURANCE	30,000	3,185	10.6%	98,000	12,600	12.9%	(9,415)
WORKERS COMP INSURANCE	120,000	106,963	89.1%	152,000	146,862	96.6%	(39,900)
ALLOCATION TO OTHER FUNDS	(348,441)	(292,476)	83.9%	(194,279)	(204,443)	105.2%	(88,033)
SUBTOTAL	1,440,959	961,796	66.7%	1,427,221	1,082,549	75.9%	(120,752)
TOTAL SALARIES AND BENEFITS	7,320,959	5,514,364	75.3%	6,581,096	5,115,226	77.7%	399,138

**CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY
GENERAL FUND - FUND 2490
APRIL 2023
REPRESENTS 83% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
SERVICES AND SUPPLIES								
MARKETING	44,000	23,584	53.6%	20,416	30,000	10,452	34.8%	13,133
UNIFORM APPAREL	8,000	11,352	141.9%	-	7,000	6,193	88.5%	5,159
PROGRAM APPAREL	-	5,793	0.0%	-	-	-	0.0%	5,793
COMMUNICATIONS	52,358	54,600	104.3%	-	52,358	40,084	76.6%	14,516
* INSURANCE	270,000	292,512	108.3%	-	240,500	240,887	100.2%	51,625
TECHNOLOGY SOFTWARE	105,000	84,352	80.3%	20,648	-	-	0.0%	84,352
TECHNOLOGY HARDWARE	30,000	26,431	88.1%	3,569	20,000	22,257	111.3%	4,174
EQUIPMENT MAINTENANCE	23,250	28,622	123.1%	-	22,330	25,554	114.4%	3,069
EQUIPMENT	9,200	56,857	618.0%	-	14,621	13,850	94.7%	43,007
VEHICLE MAINTENANCE	18,000	18,633	103.5%	-	12,500	21,212	169.7%	(2,579)
STRUCTURE & GROUNDS	190,950	123,440	64.6%	67,510	178,100	109,545	61.5%	13,895
VANDALISM	5,460	2,211	40.5%	3,249	5,445	1,873	34.4%	338
SERVICES	292,200	259,574	88.8%	32,626	5,400	9,729	180.2%	259,119
** CONTRACT SERVICES	716,616	433,204	60.5%	283,412	827,000	628,219	76.0%	(195,016)
LEGAL NOTICES	1,000	582	58.2%	418	22,000	8,258	37.5%	(7,676)
RENT/LEASE STRUCTURES	2,000	1,500	75.0%	500	2,000	1,500	75.0%	-
SMALL TOOLS	3,900	15,536	398.4%	-	3,905	3,719	95.2%	11,817
PROFESSIONAL DEVELOPMENT	28,000	27,031	96.5%	969	33,500	24,811	74.1%	2,220
MISCELLANEOUS	10,000	6,275	62.7%	3,725	14,000	14,291	102.1%	(8,016)
SUPPLIES	366,540	217,273	59.3%	149,267	340,020	180,686	53.1%	36,458
HOSPITALITY	5,000	8,086	161.7%	-	5,000	2,159	43.2%	2,803
FUEL	50,000	41,050	82.1%	8,950	60,000	28,482	47.5%	12,567
TRANSPORTATION	3,700	1,980	53.5%	1,720	3,470	-	0.0%	1,980
DIST OFFICE BOARD MTG EXP	10,000	5,325	53.3%	4,675	10,000	7,800	78.0%	(2,475)
USE TAX	1,500	-	0.0%	1,500	1,500	24	1.6%	(24)
TRAVEL	10,000	4,533	45.3%	5,467	15,000	8,299	55.3%	(3,765)
SUBTOTAL	2,281,674	1,762,181	77.2%	621,777	1,925,649	1,409,883	73.2%	358,448
UTILITIES								
WATER	151,521	73,534	48.5%	77,987	97,955	86,265	88.1%	(12,732)
ELECTRICITY	309,072	235,907	76.3%	73,165	280,196	197,116	70.3%	38,790
GAS	79,992	66,641	83.3%	13,351	65,743	36,402	55.4%	30,240
SEWER	7,349	8,935	121.6%	-	6,400	6,256	97.8%	2,678
SUBTOTAL	547,934	385,016	70.3%	164,503	450,294	326,040	72.4%	58,977
TOTAL SERVICE & SUPPLY	2,829,608	2,147,197	75.9%	786,281	2,570,458	1,858,051	72.3%	304,441

* Insurance is paid in July for the Fiscal Year

** Contract Services budget adjusted. \$18,000 moved to Recruitment. \$105,000 moved to Technology Software. \$274,400 moved to Services.

**CHICO AREA RECREATION AND PARK DISTRICT
CAPITAL PROJECTS / FIXED ASSETS SUMMARY
APRIL 2023
REPRESENTS 83% OF THE YEAR**

	ORIGINAL 2022-2023 BUDGET	REVISED 2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget
CAPITAL PROJECTS					
ADA - COMPLETE TRANSITION PLAN	135,000	135,000	22,281	16.5%	112,719
HOOKEER OAK SOFTBALL LIGHTING	890,000	890,000	799,264	89.8%	90,736
** HOOKEER OAK BASKETBALL RESURFACE	35,400	73,900	64,300	87.0%	9,600
FIELDHOUSE HVAC	66,000	66,000	54,751	83.0%	11,249
POOL ROOM ROOF REPLACEMENT	48,000	48,000	36,060	75.1%	11,940
** ROTARY PARK BASKETBALL RESURFACE	35,400	73,900	75,988	102.8%	-
DISTRICT WIDE DEFERRED MAINTENANCE	140,000	140,000	118,999	85.0%	21,001
HOOKEER OAK TOT LOT PLAYGROUND	192,000	192,000	-	0.0%	192,000
PETERSON PARK PLAYGROUND	198,240	198,240	-	0.0%	198,240
COMMUNITY PARK PICKLEBALL CONVERSION	84,000	84,000	17,500	20.8%	66,500
DFJ HVAC REPLACEMENT	550,000	427,000	379,647	88.9%	47,353
BOCCE BALL COURT	450,000	891,285	35,045	3.9%	856,240
OAK WAY PLAYGROUND - PROP 68	-	8,123	370	4.6%	7,753
DFJ CHAPMAN PARK RENOVATION	2,900,000	2,900,000	294,978	10.2%	2,605,022
COMMUNITY CENTER OVEN REPLACEMENT	-	26,256	24,906	94.9%	1,350
SUBTOTAL CAPITAL PROJECTS	5,724,040	6,153,704	1,924,088	31.3%	4,231,704
FIELD/PROGRAM EQUIPMENT					
TRACTOR	102,000	102,000	75,747	74.3%	26,253
GATOR	15,000	15,000	-	0.0%	15,000
DECK MOWER	85,000	85,000	82,473	97.0%	2,527
FLOOR MACHINE	-	6,623	6,623	100.0%	-
SUBTOTAL FIELD/PROGRAM EQUIPMENT	202,000	208,623	164,843	79.0%	43,780
VEHICLES					
* ROVING CREW TRUCK	-	36,500	31,109	85.2%	5,391
PROJECT CREW TRUCK	65,000	65,000	52,693	81.1%	12,307
*** 1-TON TRUCK	60,000	60,000	51,780	86.3%	8,220
*** TRAILER	15,000	15,000	-	0.0%	15,000
SUBTOTAL VEHICLES	140,000	176,500	135,582	76.8%	40,918
TOTAL CAPITAL PROJECTS/FIXED ASSETS	6,066,040	6,538,827	2,224,512	34.0%	3,841,528

CAPITAL PROJECTS REIMBURSEMENT					
CPRS PLAYGROUND GRANT	150,000	150,000	-	0.0%	150,000
CHAPMAN PROP 68 GRANT FUNDING	2,900,000	2,900,000	120,628	4.2%	2,779,372
OAK WAY PROP 68 GRANT FUNDING	-	8,123	70,331	865.8%	-
COMMUNITY PARK IMPACT FEE FUND	450,000	891,285	-	0.0%	891,285
GENERAL FUND UNASSIGNED FUND BALANCE	2,591,040	2,607,796	-	0.0%	2,607,796
ROTARY DONATIONS	-	-	-	0.0%	-
CITY OF CHICO - CENTENNIAL PARK	-	-	650,906	0.0%	-
TOTAL CAPITAL PROJECTS REIMBURSEMENT	6,091,040	6,557,204	841,865	12.8%	5,249,175

TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS	25,000	18,377	(1,382,647)	0.0%	1,407,647
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* Roving Crew Truck budgeted and ordered in FY 2021/2022, received and paid in FY 2022/2023.

Budget should have been carried over.

** Board Approved an increase of \$77,000 to Hooker Oak and Rotary Park Basketball Resurfaces. Approved 10/06/2022

*** 2023 Deck Mower for \$100,000 was removed and funds were allocated to 1-Ton Truck and Trailer.

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
April 2023
Month 10 and 83% of the Year

DESCRIPTION	2022-2023 Budget	April 2023	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	April 2022	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
AFTERSCHOOL										
INCOME	2,052,225	111,041	1,493,152	73%	559,073	1,593,933	117,550	1,374,727	86%	118,426
PART-TIME WAGES	(1,289,000)	(102,915)	(896,461)	70%	(392,539)	(926,759)	(150,524)	(803,198)	87%	(93,263)
SUPPLIES	(27,135)	(2,128)	(13,718)	51%	(13,417)	(34,500)	(2,641)	(16,807)	49%	3,089
TOTAL AFTERSCHOOL	736,090	5,999	582,973	79%	153,117	632,675	(35,615)	554,722	88%	28,251
CAMPS										
INCOME	301,300	-	252,911	84%	48,389	266,690	-	241,726	91%	11,185
PART-TIME WAGES	(98,600)	(862)	(92,257)	94%	(6,343)	(118,939)	(2,112)	(78,973)	66%	(13,284)
INSTRUCTORS	(2,000)	-	-	0%	(2,000)	(8,000)	-	-	0%	-
PROGRAM APPAREL	-	-	(1,859)	0%	1,859	-	-	-	0%	(1,859)
GENERAL SERVICES	-	-	(2,556)	0%	2,556	-	-	-	0%	(2,556)
CONTRACT SERVICES	(54,416)	-	(42,875)	79%	(11,541)	(41,025)	-	(60,912)	148%	18,037
SUPPLIES	(16,650)	(150)	(3,832)	23%	(12,818)	(16,970)	(108)	(3,799)	22%	(34)
HOSPITALITY	-	-	(22)	0%	22	-	-	-	0%	(22)
TRANSPORTATION	(2,800)	-	(1,540)	55%	(1,260)	(2,570)	-	-	0%	(1,540)
TOTAL CAMPS	126,834	(1,012)	107,969	85%	18,865	79,186	(2,219)	98,043	124%	9,927
AQUATICS										
INCOME	160,570	7,720	59,659	37%	100,911	171,409	-	80,235	47%	(20,576)
PART-TIME WAGES	(134,000)	(1,277)	(58,481)	44%	(75,519)	(124,912)	-	(54,381)	44%	(4,101)
UNIFORM APPAREL	-	(816)	(816)	0%	816	-	-	-	0%	(816)
SUPPLIES	(3,500)	-	(1,073)	31%	(2,427)	(5,650)	-	(890)	16%	(182)
TOTAL AQUATICS	23,070	5,627	(711)	-3%	23,781	40,847	-	24,964	61%	(25,675)
CLASSES										
INCOME	214,260	25,291	195,336	91%	18,924	144,003	20,005	150,933	105%	44,404
PART-TIME WAGES	(53,000)	(2,369)	(22,110)	42%	(30,890)	(17,541)	(4,830)	(23,851)	136%	1,741
INSTRUCTORS	(30,000)	-	(40,786)	136%	10,786	(52,800)	(12,036)	(56,998)	108%	16,212
CONTRACT SERVICES	(38,500)	(11,944)	(54,736)	142%	16,236	(18,000)	(6,462)	(16,062)	89%	(38,675)
SUPPLIES	(5,200)	(283)	(3,013)	58%	(2,187)	(4,750)	(494)	(2,415)	51%	(598)
TOTAL CLASSES	87,560	10,695	74,691	85%	12,869	50,912	(3,816)	51,607	101%	23,084
ADULT SPORTS										
INCOME	232,942	28,402	161,253	69%	71,689	233,995	26,321	148,583	63%	12,670
PART-TIME WAGES	(160,000)	(7,163)	(48,357)	30%	(111,643)	(96,445)	(10,841)	(32,280)	33%	(16,078)
OFFICIALS	-	(11,275)	(59,785)	0%	59,785	(2,880)	(12,642)	(42,582)	1479%	(17,203)
SUPPLIES	(25,650)	(322)	(8,862)	35%	(16,788)	(16,725)	(1,523)	(10,128)	61%	1,267
TOTAL ADULT SPORTS	47,292	8,279	42,887	91%	4,405	117,945	1,315	63,593	54%	(20,706)

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
April 2023
Month 10 and 83% of the Year

DESCRIPTION	2022-2023 Budget	April 2023	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	April 2022	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
YOUTH SPORTS										
INCOME	250,000	35,933	269,346	108%	(19,346)	245,591	33,843	206,803	84%	62,543
PART-TIME WAGES	(149,000)	(11,077)	(109,713)	74%	(39,287)	(128,295)	(14,108)	(83,239)	65%	(26,474)
GENERAL SERVICES	-	-	(125)	0%	125	-	-	-	0%	(125)
CONTRACT SERVICES	-	-	-	0%	-	-	-	(598)	0%	598
SUPPLIES	(32,950)	(10,276)	(24,869)	75%	(8,081)	(30,830)	(2,794)	(22,167)	72%	(2,702)
TOTAL YOUTH SPORTS	68,050	14,580	134,639	198%	(66,589)	86,466	16,941	100,799	117%	33,840
SENIOR PROGRAMS										
INCOME	32,500	2,511	12,323	38%	20,177	6,000	6,513	27,135	452%	(14,812)
PART-TIME WAGES	(1,600)	-	-	0%	(1,600)	-	-	-	0%	-
GENERAL SERVICES	(10,000)	-	(8,437)	84%	(1,563)	-	-	-	0%	(8,437)
CONTRACT SERVICES	(3,500)	-	-	0%	(3,500)	(4,000)	(1,875)	(9,327)	233%	9,327
SUPPLIES	(950)	(1,300)	(1,678)	177%	728	(200)	(32)	(1,773)	886%	95
TOTAL SENIOR PROGRAMS	16,450	1,211	2,209	13%	14,241	1,800	4,606	16,034	891%	(13,826)
SPECIAL EVENTS										
INCOME	30,000	-	18,427	61%	11,573	6,900	-	-	0%	18,427
GRANT INCOME	-	-	4,043	0%	(4,043)	-	-	-	0%	4,043
PART-TIME WAGES	-	-	-	0%	-	(22,716)	-	-	0%	-
MARKETING	-	(400)	(1,491)	0%	1,491	-	-	-	0%	(1,491)
GENERAL SERVICES	-	(4,057)	(16,799)	0%	16,799	-	-	-	0%	(16,799)
CONTRACT SERVICES	(4,000)	-	-	0%	(4,000)	(2,900)	-	-	0%	-
SUPPLIES	(16,000)	(2,950)	(8,228)	51%	(7,772)	(6,000)	(428)	(2,580)	43%	(5,647)
HOSPITALITY	-	-	(437)	0%	437	-	-	-	0%	(437)
TOTAL SPECIAL EVENTS	10,000	(7,407)	(4,485)	-45%	14,485	(24,716)	(428)	(2,580)	10%	(1,905)
NATURE CENTER										
INCOME	256,840	20,493	232,933	91%	23,907	188,560	12,851	136,032	72%	96,901
DONATIONS	-	50	2,533	0%	(2,533)	-	53	3,406	0%	(873)
ENDOWMENTS	10,000	2,303	10,698	107%	(698)	10,000	2,798	10,944	109%	(246)
PART-TIME WAGES	(193,800)	(12,984)	(128,167)	66%	(65,633)	(118,652)	(14,270)	(86,346)	73%	(41,821)
UNIFORM APPAREL	-	-	(317)	0%	317	-	-	-	0%	(317)
PROGRAM APPAREL	-	-	(3,934)	0%	3,934	-	-	-	0%	(3,934)
GENERAL SERVICES	-	-	(255)	0%	255	-	-	-	0%	(255)
CONTRACT SERVICES	(2,320)	-	(2,706)	117%	386	(3,400)	-	(934)	27%	(1,772)
SUPPLIES	(18,215)	(2,197)	(19,375)	106%	1,160	(13,855)	(496)	(9,182)	66%	(10,193)
HOSPITALITY	-	-	(68)	0%	68	-	-	-	0%	(68)
TRANSPORTATION	(900)	-	(440)	49%	(460)	(900)	-	-	0%	(440)
TOTAL NATURE CENTER	51,605	7,665	90,903	176%	(39,298)	61,753	936	53,920	87%	36,983

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
April 2023
Month 10 and 83% of the Year

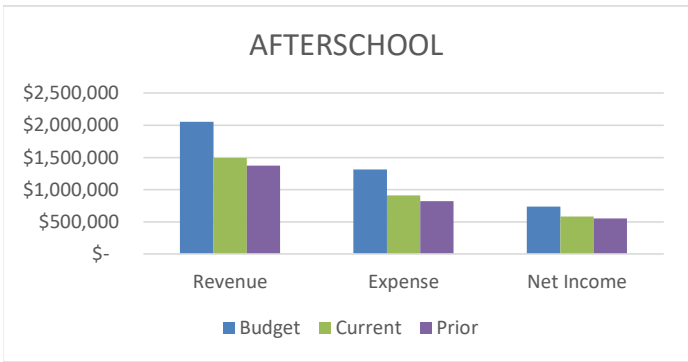
DESCRIPTION	2022-2023 Budget	April 2023	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	April 2022	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
<u>FACILITY RENTAL</u>										
INCOME	444,865	60,122	361,604	81%	83,261	382,950	69,483	301,939	79%	59,665
PART-TIME WAGES	(70,000)	(6,726)	(50,656)	72%	(19,344)	(100,400)	(7,917)	(57,256)	57%	6,600
MARKETING	-	-	(1,012)	0%	1,012	-	-	-	0%	(1,012)
UNIFORM APPAREL	-	-	(273)	0%	273	-	-	-	0%	(273)
CONTRACT SERVICES	(10,000)	-	-	0%	(10,000)	(7,300)	-	(482)	7%	482
SUPPLIES	(7,500)	-	(2,062)	27%	(5,438)	30,750	7,075	16,596	54%	(18,657)
HOSPITALITY	-	-	(141)	0%	141	(9,200)	-	(392)	4%	251
TOTAL FACILITY RENTAL	357,365	53,396	307,460	86%	49,905	296,800	68,641	260,405	88%	47,055
<u>RECREATION - MISC. & ADMIN</u>										
INCOME	(10,000)	6,252	41,540	-415%	(51,540)	(25,000)	83	(2,370)	9%	43,910
FULL-TIME WAGES	(761,000)	(46,034)	(534,205)	70%	(226,795)	(607,000)	(65,731)	(448,330)	74%	(85,875)
PART-TIME WAGES	(58,000)	(7,110)	(70,022)	121%	12,022	-	(12,833)	(92,558)	0%	22,536
OVERTIME/ACL	(10,000)	-	-	0%	(10,000)	(10,000)	-	-	0%	-
SUPPLIES	(5,000)	(30)	(30)	1%	(4,970)	-	-	(118)	0%	88
TOTAL RECREATION - MISC. & ADMIN	(844,000)	(46,922)	(562,717)	67%	(281,283)	(642,000)	(78,480)	(543,377)	85%	(19,340)
TOTAL PROGRAM SUMMARY	680,316	52,110	775,819	114%	(95,503)	701,668	(28,119)	678,131	97%	97,688

**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2022-2023
April 2023
83% of the Year**

AFTERSCHOOL

Budgeted Revenues: 73%
Budgeted Expenses: 69%
Net Income: \$28,251 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 2,052,225	\$ 1,493,152	\$ 1,374,727
EXPENSES	\$ 1,316,135	\$ 910,179	\$ 820,005

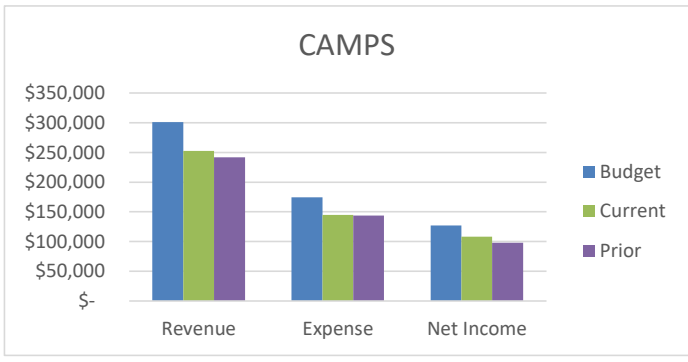


CAMPS

Budgeted Revenues: 84%
Budgeted Expenses: 83%
Net Income: \$9,927 over last year

CAMPS primarily run June-August, December, and January and March.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 301,300	\$ 252,911	\$ 241,726
EXPENSES	\$ 174,466	\$ 144,942	\$ 143,684

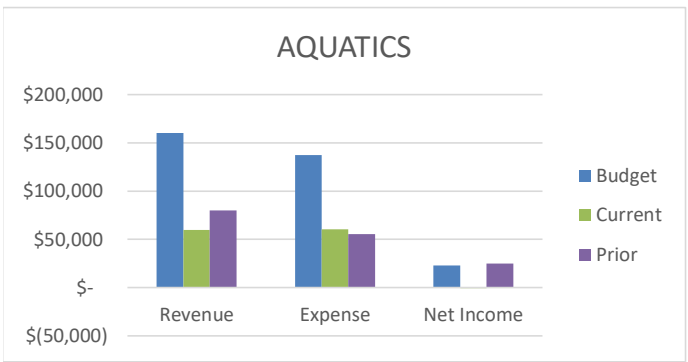


AQUATICS

Budgeted Revenue: 37%
Budgeted Expenses: 44%
Net Income: \$25,675 under last year

The lifeguard shortage at Sycamore Pool prevented services.

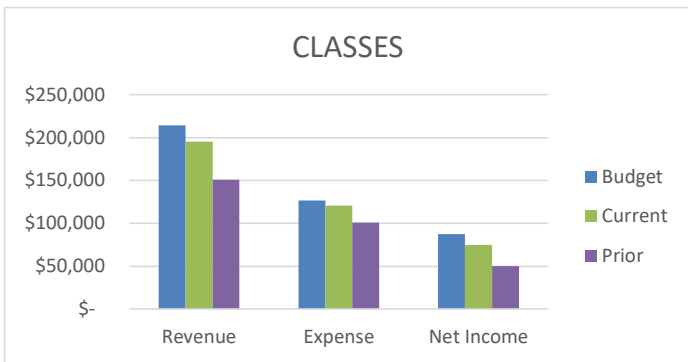
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 160,570	\$ 59,659	\$ 80,235
EXPENSES	\$ 137,500	\$ 60,370	\$ 55,271



CLASSES

Budgeted Revenue: 91%
Budgeted Expenses: 95%
Net Income: \$24,627 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 214,260	\$ 195,336	\$ 150,933
EXPENSES	\$ 126,700	\$ 120,645	\$ 100,869



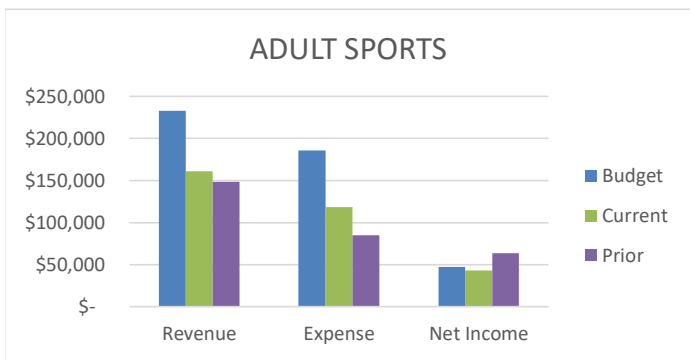
**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2022-2023
April 2023
83% of the Year**

ADULT SPORTS

Budgeted Revenue: 69%
Budgeted Expenses: 64%
Net Income: \$20,706 under last year

Decreased participation and increased staffing costs have affected net income.

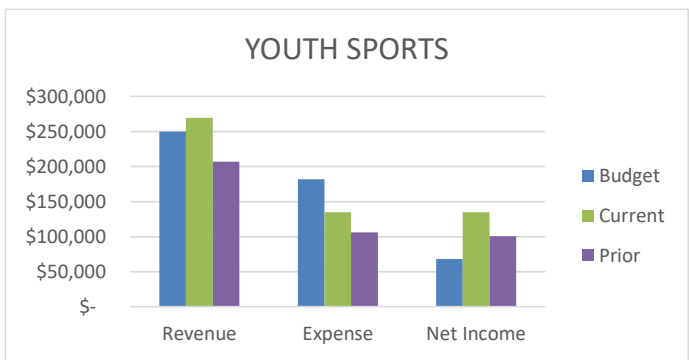
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 232,942	\$ 161,253	\$ 148,583
EXPENSES	\$ 185,650	\$ 118,367	\$ 84,990



YOUTH SPORTS

Budgeted Revenue: 108%
Budgeted Expenses: 74%
Net Income: \$33,840 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 250,000	\$ 269,346	\$ 206,803
EXPENSES	\$ 181,950	\$ 134,707	\$ 106,004

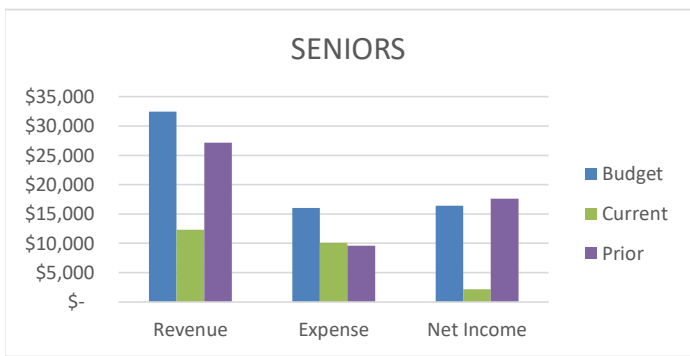


SENIORS

Budgeted Revenue: 38%
Budgeted Expenses: 63%
Net Income: \$15,369 under last year

The timing of trips and tours has skewed in comparison to the prior year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 32,500	\$ 12,323	\$ 27,135
EXPENSES	\$ 16,050	\$ 10,114	\$ 9,557

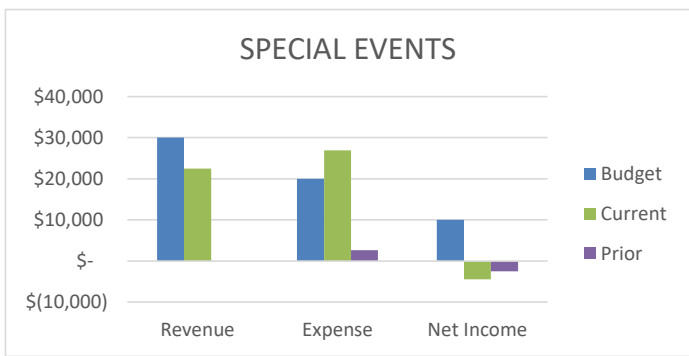


SPECIAL EVENTS

Budgeted Revenue: 75%
Budgeted Expenses: 135%
Net Income: \$1,905 under last year

Expenses are incurred prior to receiving revenue (through either entrance fees or sponsorships).

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 30,000	\$ 22,470	\$ -
EXPENSES	\$ 20,000	\$ 26,955	\$ 2,580

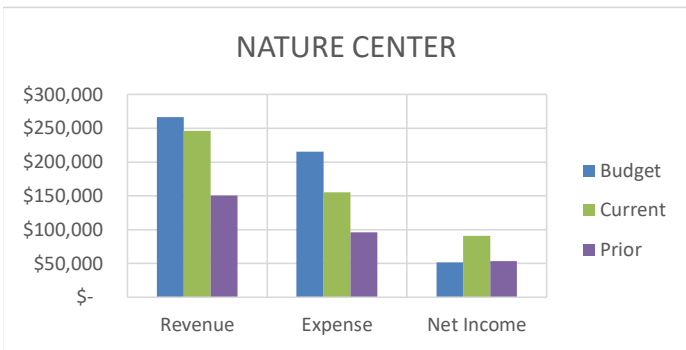


**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2022-2023
April 2023
83% of the Year**

NATURE CENTER

Budgeted Revenue: 92%
Budgeted Expenses: 72%
Net Income: \$36,983 over last year

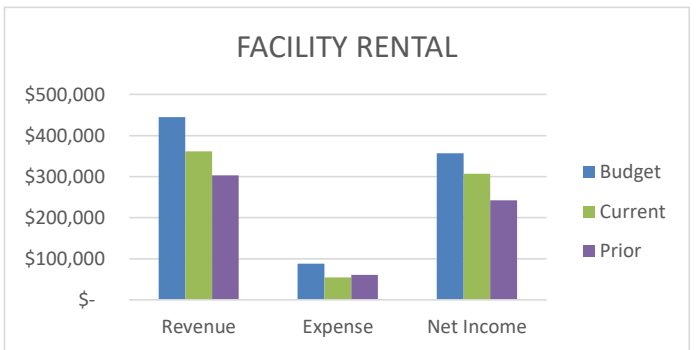
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 266,840	\$ 246,164	\$ 150,382
EXPENSES	\$ 215,235	\$ 155,261	\$ 96,462



FACILITY RENTAL

Budgeted Revenue: 81%
Budgeted Expenses: 62%
Net Income: \$65,688 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 444,865	\$ 361,604	\$ 303,269
EXPENSES	\$ 87,500	\$ 54,003	\$ 61,356





STAFF REPORT

DATE: May 25, 2023
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Presentation of the Budget for Fiscal Year 2023-2024

BACKGROUND

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 2023-2024 has been published. On June 22, 2023, the attached proposed Resolution adopting the final budget for the 2023-2024 fiscal year will be presented to the Board for adoption.

The District's budget for the 2023-2024 Fiscal Year reflects the combined efforts of staff, the Division Managers, the General Manager, and the Board of Directors. At the Board Meeting, staff will provide a presentation of the budget.

DISCUSSION

The proposed 2023-2024 Budget will be discussed during the Budget Presentation taking place on May 25th, 2023, at 4:00 PM. The highlights are:

- Revenue is estimated to be approximately \$1.17M higher than last year.
- Expenses are projected to be about \$1.15M higher than last year, accounting for:
 - General salary increases of 2.5% and step increases of 5% for eligible employees.
 - The addition of 1 full-time Utility II position (~100K salary & benefits).
 - The conversion of 1 extended part-time Recreation Coordinator to full-time for the Inclusion Program. The \$20K expense increase will be offset by reimbursements through Far Northern Regional Center.
 - Contemplates a minimum wage increase on January 1, 2024, for planning purposes.
 - Includes modifications to the approved salary schedule.

- Increased demand in certain fee-based programs, requiring additional staffing.
 - Accounts for rising costs related to supplies and services.
 - Much of the one-time cost for the ERP implementation will carry forward into the next fiscal year, which will also cause an overlap in some recurring software expenses this year.
- The Capital Improvement Project budget is approximately \$7.9M. The allocation for 23/24 projects is \$4.3M, with most funds allocated to the Aquatic Center design and the installation of artificial turf fields at DeGarmo. An investment of \$334K in fixed assets is also being requested.

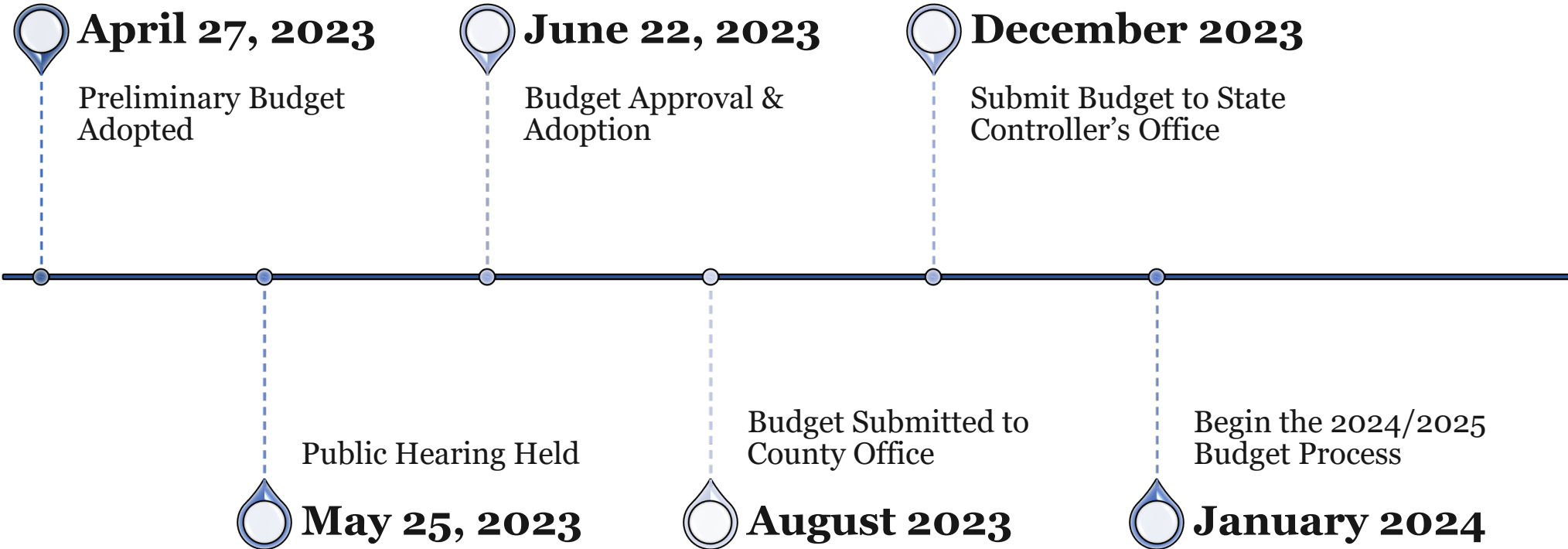
2023-2024
Proposed Budget
Version 2
Public Hearing



Agenda

1. Welcome
2. Budget Overview
3. Budget Factors
4. Notable Changes
5. Questions
6. Public Comments

Budget Cycle



Special District budgets are no longer posted on the County website.

Highlights

Revenue:	\$11,663,000
Expense:	\$11,609,000
<i>Net Income:</i>	<i>\$54,000</i>

Highlights

Net Income:	\$54K
Fund Balance:	\$5.0M
Reserves:	\$2.5M
Cap. Project Budget: <ul style="list-style-type: none">• 23-24 Allocation = \$4.2M• 22-23 Carry Over = \$3.7M	\$7.9M
Cap. Projects Reimbursement:	\$6.1M
From Fund Balance:	(\$1.7)M

Budget Factors

Income

- Δ Moderate increase in property tax based on Butte County Tax Division projections = \$445K
- Δ Nominal increases in fee-based income factoring program demand = \$579K
- Δ Facility rental & miscellaneous revenue = \$150K

Total Increase = **\$1.17M**

Budget Factors

Expenses

Δ Salary & benefit increase = \$937K

Δ Service & supply increase = \$287K

Δ Transfer to other funds = \$200K

(Funds to augment the assessment districts for Oak Way and Peterson Parks)

Total Increase = **\$1.15M**

Budget Factors

CalPERS

Total = **\$625K**

(Decrease of \$4K over the prior year)

Δ Normal Cost = **\$365K**

(Increase of \$40K from the prior year)

Δ Required UAL Payment = **\$205K**

(Decrease of \$45K from the prior year)

Δ UAL Additional Discretionary = **\$55K**

Current Net Pension Liability = **\$657K**

\$\$ Notable Changes \$\$

- Δ Includes Maintenance District for Indigo Park = \$30K
- Δ Reimbursements from the City = \$290K
 - ✓ \$110K increase from the prior year
- Δ After School Program (ASP) = \$2.7M
 - ✓ Increase of ~650K (includes Nature Center ASP)
- Δ Other Programs
 - ✓ Rec Admin = \$50K for reimbursements from Far Northern Regional Center
 - ✓ Special Events = \$50K from the sponsorship program

\$\$ Notable Changes \$\$

- △ 1 full-time Utility II position – Roving Crew
 - ✓ The addition of 2 parks creates a need to divide capacity for Roving Crews and will be supported by maintenance district funding.
- △ Time base changes
 - ≤ Assistant Facilities Coordinator reduced to extended part-time
 - ≥ Events Coordinator increased to full-time
 - ≥ Inclusion Coordinator increased to full-time
- △ General salary increase of 2.5% + 5% step increase for staff
 - ∞ 36 of 46 employees are eligible for a step increase
- △ Contemplates minimum wage increase in January 2024
- △ Increased staffing to meet demand in Camps and the After School Program

\$\$ Notable Changes \$\$

- Δ Accounts for rising costs to supplies & services
 - Changed the category of repair services from Contract Services to General Services
- Δ Most of the one-time expense for the ERP implementation will carry over to the new fiscal year
- Δ District Wide Repairs & Replacements
 - ✓ ADA Upgrades = \$135K
 - ✓ Deferred Maintenance = \$150K
 - ✓ Irrigation Controller Upgrades = \$115K
 - ✓ Fixed Assets = \$334K

Changes to Version 3

- ☑ Adjustments for 2022-23 approved capital projects that may carry over.
- ☑ Additional funding from Neighborhood Park Fund, if approved.
- ☑ Changes requested from the Board of Directors.

Thank you!



QUESTIONS?



COMMENTS?



**2023-2024
PRELIMINARY BUDGET
VERSION 2**

5/25/2023

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET VERSION 2
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May 25, 2023

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

RE: 2023-2024 Proposed Budget Letter of Transmittal

Dear Directors:

Staff is pleased to present the Proposed 2023-2024 Budget for the Chico Area Recreation and Park District. The budget was developed through the collaborative efforts of staff and the Board. The attached budget provides a framework for District operations for the coming fiscal year.

Highlights:

- Projected net operating income: \$53,095.
- The capital projects budget is approximately \$7.9M. The allocation for 23/24 projects is \$4.3M, with most funds toward the aquatic center design and installation of artificial turf fields. Almost \$3.7M of approved 22/23 improvements will carry over to this fiscal year.
- Fund Balance is conservatively estimated at \$7.5M, of which \$1.74M will be used toward Capital Improvements.
- The General Fund Reserve balance is \$2.5M.
- The CalPERS annual Unfunded Accrued Liability payment is budgeted at \$260,000.00 per the plan established at the March 21, 2019, Board meeting.

A sincere thank you to the staff and the Board for their contributions to this critical process.

Respectfully submitted,

Annabel Grimm
General Manager

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET CALENDAR
BUDGET VERSION 2**



<u>DATE</u>	<u>BOARD MEETING</u>	<u>AGENDA</u>
January 26, 2023	Regular	Adopt Budget Calendar
February 13, 2023	N/A	Budget Templates Sent to Staff
March 24, 2023	N/A	Staff Budgets submitted to Business Office
April 27, 2023	Regular	Budget Presentation and Adopt Preliminary Budget
May 11, 2023	N/A	Notice of Public Hearing Published in Newspaper
May 25, 2023	Regular	Public Hearing on the Preliminary Budget
June 22, 2023	Regular	Adopt Final Budget
August 14, 2023	N/A	Submit Final Budget to Auditor-Controller

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY - ALL FUNDS
BUDGET VERSION 2**



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	INDIGO PARK
REVENUE							
FEE BASED PROGRAM INCOME	4,099,500	-	-	-	-	-	-
OTHER INCOME & FACILITY RENTALS	818,500	-	-	-	-	-	-
RDA PASSTHROUGH	1,600,000	-	-	-	-	-	-
INVESTMENT INCOME	45,000	-	-	-	-	-	-
TAX INCOME / COUNTY	5,100,000	-	-	-	-	-	-
PARK IMPACT FEES	-	2,000,000	60,000	-	-	-	-
ASSESSMENTS	-	-	-	23,800	42,400	162,300	30,000
OPERATING TRANSFER IN FROM GENERAL FUND	-	-	-	121,000	79,000	-	-
TOTAL REVENUE	11,663,000	2,000,000	60,000	144,800	121,400	162,300	30,000
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	8,258,225	-	-	105,000	90,500	123,250	22,000
SERVICES AND SUPPLIES	3,116,680	-	-	39,800	30,900	34,050	8,000
CONTRIB. TO OTHER AGENCIES	15,000	-	-	-	-	-	-
CONTINGENCIES	20,000	-	-	-	-	-	-
OPERATING TRANSFER OUT	200,000	-	-	-	-	-	-
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	11,609,905		-	144,800	121,400	157,300	30,000
NET INCOME (LOSS) FROM ONGOING OPERATIONS	53,095	2,000,000	60,000	-	-	5,000	-
CAPITAL PROJECTS							
CAPITAL PROJECTS	7,980,150						
CAPITAL PROJECTS' REIMBURSEMENTS	6,181,250						
NET CAPITAL PROJECTS COSTS	1,798,900						
CAPITAL PROJECTS FUNDING							
ALLOCATION FROM GENERAL FUND OPERATIONS	(53,095)						
ALLOCATION FROM GENERAL FUND SPENDABLE UNASSIGNED	(1,745,805)						
	-						
TOTAL NET ACTIVITY	(1,745,805)	2,000,000	60,000	-	-	5,000	

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUE AND EXPENDITURES
BUDGET VERSION 2**



	2023-2024		2022-2023			2021-2022		
	BUDGET	INCREASE (DECREASE)	BUDGET	YTD	% BUDGET	BUDGET	ACTUAL	% BUDGET
REVENUE								
FEE BASED PROGRAM INCOME	4,099,500	578,863	3,520,637	2,499,506	71%	2,844,781	3,304,124	116.1%
OTHER INCOME & FACILITY RENTALS	818,500	153,635	664,865	526,336	79%	528,350	551,689	104.4%
RDA PASSTHROUGH	1,600,000	-	1,600,000	861,011	54%	1,540,000	1,593,211	103.5%
INVESTMENT INCOME	45,000	-	45,000	38,587	86%	40,000	55,095	137.7%
TAX INCOME / COUNTY	5,100,000	445,000	4,655,000	2,946,463	63%	4,178,000	4,509,290	107.9%
TOTAL REVENUE	11,663,000	1,177,498	10,485,502	6,871,904	66%	9,131,131	10,013,409	109.7%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	8,258,225	937,266	7,320,959	4,939,881	67%	6,581,096	4,790,072	72.8%
SERVICES AND SUPPLIES	3,116,680	287,072	2,829,608	1,894,380	67%	2,205,739	2,458,445	102.6%
CONTRIB. TO OTHER AGENCIES	15,000	-	15,000	-	-	15,000	117,398	-
CONTINGENCIES	20,000	-	20,000	9,997	67%	25,000	6,411	42.7%
OPERATING TRANSFER OUT	200,000	(67,934)	267,934	-	0%	113,529	-	0.0%
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	0%	-	-	0.0%
TOTAL OPERATING EXPENDITURES	11,609,905	1,156,404	10,453,501	6,844,259	65%	8,940,364	7,372,327	82.5%
NET INCOME (LOSS) FROM OPERATIONS	53,095	21,094	32,001	27,645		190,768	2,641,082	
CAPITAL PROJECTS								
CAPITAL PROJECTS	7,980,150	1,441,323	6,538,827	2,156,152	33%	1,554,800	54,499	3.5%
REIMBURSEMENTS	6,181,250	2,231,842	3,949,408	998,799	25%	850,000	54,499	6.4%
NET CAPITAL PROJECTS COSTS	1,798,900	(790,519)	2,589,419	1,157,353	45%	704,800	-	0.0%
CAPITAL PROJECTS FUNDING								
ALLOCATION FROM GENERAL FUND								
OPERATIONS	(53,095)	(21,094)	(32,001)	(27,645)	86%	(190,768)	-	0.0%
SPENDABLE UNASSIGNED	(1,745,805)	811,613	(2,557,418)	(1,129,709)	44%	(514,033)	-	0.0%
	-	-	-	-		-	-	

CHICO AREA RECREATION AND PARK DISTRICT
 REVENUE SUMMARY - GENERAL FUND - FUND 2490
 BUDGET VERSION 2



	2023-2024		2022-2023			2021-2022		
	BUDGET	INCREASE (DECREASE)	BUDGET	YTD	% BUDGET	BUDGET	ACTUAL	% BUDGET
FEE BASED PROGRAM INCOME								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	2,700,000	647,775	2,052,225	1,382,112	67%	1,593,933	1,846,693	116%
CAMPS	305,000	3,700	301,300	252,911	84%	266,690	431,748	162%
REC ADMIN	50,000	35,000	15,000	37,201	248%			
SUBTOTAL	3,005,000	651,475	2,368,525	1,672,224	71%	1,860,623	2,278,441	122%
AQUATICS	165,000	686,475	160,570	51,780	32%	184,109	124,253	67%
CLASSES								
GENERAL CLASSES	147,500	240	147,260	130,836	89%	84,000	117,148	139%
COMMUNITY BAND	2,000	-	2,000	4,034	202%	1,000	2,617	262%
YOUTH CLASSES	50,000	(15,000)	65,000	35,176	54%	29,003	34,183	118%
SUBTOTAL	199,500	(14,760)	214,260	170,045	79%	144,003	185,451	129%
ADULT SPORTS								
PROGRAM FEE INCOME	200,000	(32,942)	232,942	132,851	57%	233,995	198,379	85%
SUBTOTAL	200,000	(32,942)	232,942	132,851	57%	233,995	198,379	85%
NATURE CENTER								
PROGRAM FEE INCOME	220,000	(36,840)	256,840	212,440	83%	188,560	212,983	113%
SUBTOTAL	220,000	(36,840)	256,840	212,440	83%	188,560	212,983	113%
OTHER PROGRAMS								
SCHOLARSHIPS	(25,000)	-	(25,000)	(5,329)	21%	(25,000)	(7,297)	29%
SPECIAL EVENTS	50,000	20,000	30,000	22,470	75%	6,900	-	0%
SENIOR ADULT PROGRAMS	25,000	(7,500)	32,500	9,812	30%	-	496	0%
YOUTH SPORTS	260,000	10,000	250,000	233,414	93%	245,591	267,366	109%
SUBTOTAL	310,000	22,500	287,500	260,166	90%	233,491	303,621	130%
TOTAL FEE BASED PROGRAMS	4,099,500	578,863	3,520,637	2,499,506	71%	2,844,781	3,501,505	123%
OTHER INCOME								
FACILITY RENTAL INCOME	475,000	30,135	444,865	301,967	68%	346,450	410,249	118%
REBATES & REIMB COSTS	38,500	8,500	30,000	42,570	142%	30,000	154,522	515%
REIMBURSEMENTS - CITY	290,000	110,000	180,000	145,841	81%	141,900	18,195	13%
MISCELLANEOUS	5,000	5,000	-	18,952	-	-	6,772	0%
ENDOWMENTS	10,000	-	10,000	8,395	84%	10,000	10,944	109%
DONATIONS	-	-	-	8,611	-	-	5,506	0%
TOTAL OTHER INCOME	818,500	153,635	664,865	526,336	79%	528,350	606,188	115%
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,600,000	-	1,600,000	861,011	54%	1,540,000	1,593,211	103%
INVESTMENT INCOME	45,000	-	45,000	38,587	86%	40,000	55,095	138%
TAX INCOME / COUNTY	5,100,000	445,000	4,655,000	2,946,463	63%	4,178,000	4,509,290	108%
TOTAL REVENUE FROM OTHER AGENCI	6,745,000	445,000	6,300,000	3,846,061	61%	5,758,000	6,157,596	107%
TOTAL REVENUE	11,663,000	1,177,498	10,485,502	6,871,904	66%	9,131,131	10,265,290	112%

**CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY - GENERAL FUND - FUND 2490
BUDGET VERSION 2**



	2023-2024		2022-2023			2021-2022		
	BUDGET	INCREASE (DECREASE)	BUDGET	YTD	% BUDGET	BUDGET	ACTUAL	% BUDGET
SALARIES								
FULL-TIME SALARIES	3,450,000	395,000	3,055,000	2,360,034	77%	2,640,000	2,648,851	100%
PART-TIME SALARIES	3,175,000	423,000	2,752,000	1,693,670	62%	2,402,295	2,145,662	89%
ACCUMULATED LEAVE	40,000	(1,000)	41,000	-	0%	41,000	95,029	232%
INSTRUCTORS	10,000	(22,000)	32,000	60,527	189%	70,580	65,854	93%
SUBTOTAL	6,675,000	795,000	5,880,000	4,114,230	70%	5,153,875	4,955,396	96%
BENEFITS								
FICA	513,975	68,975	445,000	314,006	71%	392,000	370,770	95%
RETIREMENT	625,000	(4,000)	629,000	397,508	63%	541,000	764,169	141%
HEALTH INSURANCE	645,000	79,600	565,400	267,217	47%	438,500	310,520	71%
UNEMPLOYMENT	20,000	(10,000)	30,000	3,185	11%	98,000	14,940	15%
WORKERS COMP INSURANCE	120,000	-	120,000	106,963	89%	152,000	146,862	97%
ALLOCATION TO OTHER FUNDS	(340,750)	-	(348,441)	(263,228)	76%	(194,279)	(245,332)	126%
SUBTOTAL	1,583,225	134,575	1,440,959	825,651	356%	1,427,221	1,361,930	95%
TOTAL SALARIES & BENEFITS	8,258,225	937,266	7,320,959	4,939,881	754%	6,581,096	6,317,326	96%

**CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY - GENERAL FUND - FUND 2490
BUDGET VERSION 2**



	2023-2024		2022-2023			2021-2022		
	BUDGET	INCREASE (DECREASE)	BUDGET	YTD	% BUDGET	BUDGET	ACTUAL YTD	% BUDGET
SERVICES AND SUPPLIES								
MARKETING	50,000	6,000	44,000	15,726	36%	30,000	12,859.78	42.9%
UNIFORM APPAREL	25,000	17,000	8,000	7,895	99%	7,000	10,131.05	144.7%
PROGRAM APPAREL	10,000	10,000	-	5,793		15,708	26,784.71	170.5%
COMMUNICATIONS	61,200	8,842	52,358	45,661	87%	46,600	42,133.53	90.4%
INSURANCE	340,600	70,600	270,000	292,512	108%	240,500	241,233.73	100.3%
TECHNOLOGY SOFTWARE	100,000	(5,000)	105,000	74,841	71%	20,000	22,256.74	111.3%
TECHNOLOGY HARDWARE	30,000	-	30,000	25,025	83%	20,000	48,616.28	243.1%
EQUIPMENT MAINTENANCE	45,000	21,750	23,250	24,857	107%	22,330	27,857.03	124.8%
EQUIPMENT	50,000	40,800	9,200	48,598	528%	8,621	20,406.78	236.7%
VEHICLE MAINTENANCE	25,000	7,000	18,000	15,698	87%	12,500	25,918.63	207.3%
STRUCTURE & GROUNDS	250,000	59,050	190,950	114,463	60%	172,100	147,338.50	85.6%
VANDALISM	5,000	(460)	5,460	1,693	31%	5,335	2,365.05	44.3%
CONTRACT SERVICES	455,880	(260,736)	716,616	368,229	51%	823,600	894,559.34	108.6%
SERVICES	530,500	238,300	292,200	201,929	69%	-	9,140.16	0.0%
LEGAL NOTICES	1,000	-	1,000	481	48%	22,000	9,401.15	42.7%
RECRUITMENT	20,000	(5,000)	25,000	10,252	41%	-	-	0.0%
RENT/LEASE STRUCTURES	2,000	-	2,000	1,000	50%	2,000	1,500.00	75.0%
SMALL TOOLS	25,000	21,100	3,900	15,013	385%	3,795	4,202.68	110.7%
PROFESSIONAL DEVELOPMENT	40,000	12,000	28,000	26,776	96%	9,000	9,167.04	101.9%
MISCELLANEOUS	10,000	-	10,000	5,179	52%	14,000	11,558.10	82.6%
SUPPLIES	350,000	(16,540)	366,540	187,980	51%	120,935	103,622.86	85.7%
HOSPITALITY	20,000	15,000	5,000	7,138	143%	5,000	2,563.80	51.3%
FUEL	60,000	10,000	50,000	37,188	74%	60,000	52,545.88	87.6%
TRANSPORTATION	4,000	300	3,700	1,980	54%	3,470	660.00	19.0%
BOARD MEETING	10,000	-	10,000	4,775	48%	10,000	9,350.00	93.5%
USE TAX	1,500	-	1,500	-	0%	1,500	327.28	21.8%
TRAVEL	10,000	-	10,000	4,524	45%	15,000	8,298.54	55.3%
SUBTOTAL	2,531,680	250,006	2,281,674	1,545,207	68%	1,772,694	1,813,557.83	102.3%
UTILITIES								
WATER	160,000	8,479	151,521	70,688	47%	97,955	109,062.04	111.3%
ELECTRICITY	330,000	20,928	309,072	217,418	70%	271,032	375,322.78	138.5%
GAS	75,000	(4,992)	79,992	53,366	67%	57,658	43,715.22	75.8%
SEWER	20,000	12,651	7,349	7,703	105%	6,400	7,436.43	116.2%
SUBTOTAL	585,000	37,066	547,934	349,175	64%	433,045	535,536.47	123.7%
TOTAL SERVICE & SUPPLY	3,116,680	287,072	2,829,608	1,894,382	67%	2,205,739	2,349,094.30	106.5%

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET VERSION 2**



FY 2023/2024 CAPITAL IMPROVEMENTS

CAPITAL PROJECTS - DEFERRED MAINTENANCE/REPLACEMENT

DISTRICT WIDE	ADA Compliance Upgrades	135,000
DISTRICT WIDE	Deferred Maintenance	150,000
DISTRICT WIDE	Irrigation Smart Controller Upgrades	115,000
CARD CENTER	Roof & Exterior Repair/Painting	200,000
COMMUNITY PARK	Field House Wall Padding	27,600
DEGARMO PARK	Replace Soccer Goals	25,000
LAKESIDE	Lakeside Blinds	17,250
LAKESIDE	Lakeside Carpet Replacement	45,000
		714,850

CAPITAL PROJECTS - PLAY STRUCTURES

ROTARY PARK	Replace 5-12 Play Structure	155,250
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CAPITAL IMPROVEMENTS

COMMUNITY PARK	Bocce Ball Court	853,000	Carry forward
DFJ	Chapman Park Renovation	2,900,000	Carry forward
AQUATIC CENTER	Design Phase	1,700,000	
LAKESIDE	Permanent Projectors	23,000	
		5,476,000	

CAPITAL EXPANSION

COMMUNITY PARK	Renovate & Expand Maintenance Hub	1,300,000
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FIXED ASSETS

DeGarmo Painter Replacement	8,050
Gator Replacement	13,500
Wood Chipper Replacement	85,000
New Vehicle (Roving Crew)	40,000
Vehicle Replacement (2 Trucks)	80,000
Vehicle Replacement (Utility Truck)	60,000
New Standing Mower	15,000
New Gator (Wildwood)	13,500
Movie Equipment	19,000
	334,050

TOTAL 7,980,150

FUNDING SOURCES

Prop 68 Grant	2,900,000
Dev. Impact Fees	3,226,000
Neighborhood Impact Fees	55,250
General Fund Unassigned Fund Balance	1,798,900
SOURCES TOTAL	7,980,150

**CHICO AREA RECREATION AND PARK DISTRICT
ADMINISTRATIVE CONTRACT SERVICES
BUDGET VERSION 2**



	2023-2024	2022-2023	CHANGE	
ADMINISTRATIVE SERVICES				
ACTUARIAL EVALUATION SOFTWARE	7,105	7,105	-	
DISTRICT ERP	45,500		45,500	
CONTENT MANAGEMENT			-	
REGISTRATION SUPPORT FEES	150,000	150,000	-	
ERP IMPLEMENTATION	95,000	65,000	30,000	Carry Forward
IT SUPPORT	90,000	98,000	(8,000)	
COMPUTER SOFTWARE	100,000	105,000	(5,000)	
	<u>487,605</u>	<u>425,105</u>	<u>62,500</u>	
OFFICE EQUIPMENT SERVICE CONTRACTS				
COPY MACHINE	18,000	18,000	-	
POSTAGE MACHINE	6,000	6,000	-	
	<u>24,000</u>	<u>24,000</u>	<u>-</u>	
MISCELLANIOUS SERVICES				
AUDIT	17,500	17,000	500	
GASB 68 REPORTS	700	700	-	
LEGAL SERVICES	25,000	25,000	-	
EMPLOYEE BACKGROUND CHECK	20,000	18,000	2,000	
FRAUD HOTLINE	1,075	1,075	-	
ELECTION		125,000	(125,000)	
	<u>64,275</u>	<u>186,775</u>	<u>(122,500)</u>	
TOTAL ADMIN CONTRACT SERVICES	<u>575,880</u>	<u>635,880</u>	<u>(60,000)</u>	

**CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - SUMMARY OF FUND BALANCE
BUDGET VERSION 2**



CATEGORY	DESCRIPTION	BEGINNING	PROJECTED ACTIVITY	ENDING
SPENDABLE	COMMITTED			
	PETTY CASH	1,500.00	-	1,500.00
	GENERAL RESERVE	2,500,000.00		2,500,000.00
	COMMITTED BALANCE	<u>2,501,500.00</u>	<u>-</u>	<u>2,501,500.00</u>
	UNASSIGNED			
	WORKING CAPITAL	<u>5,000,000</u>	<u>(1,745,805)</u>	<u>3,256,200</u>
	SPENDABLE BALANCE	<u>7,501,500</u>	<u>(1,745,805)</u>	<u>5,757,700</u>
NON-SPENDABLE	INVESTMENT CAP ASSETS (NET OF RELATED DEBT)	<u>26,714,068</u>	<u>334,050</u>	<u>27,015,018</u>
	TOTAL FUND BALANCE	<u>34,215,568</u>	<u>(1,411,755)</u>	<u>32,772,718</u>

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

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

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

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

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

Spendable - Unrestricted - Unassigned: Residual fund balance.

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

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - DEVELOPMENT IMPACT FEES
BUDGET VERSION 2**



	2022-2023		2022-2023			2021-2022		
	BUDGET	INCREASE (DECREASE)	BUDGET	YTD	% BUDGET	BUDGET	ACTUAL	% BUDGET
FUND 2470 COMMUNITY PARK FEES (CITY)								
INCOME								
PARK IMPACT FEES	2,000,000	-	2,000,000	5,472,557	274%		3,305,107	
INTEREST INCOME	15,000	-	15,000	-	0%		25,477	
TOTAL INCOME	2,015,000	-	2,015,000	5,472,557	274%		3,330,583	
FUND BALANCE	12,540,628		7,568,070	11,025,628	146%		5,553,070	
UTILIZATION OF FUND BALANCE	2,726,000		891,300	500,000	56%			
ENDING FUND BALANCE	9,814,628		6,676,770	10,525,628	158%		5,553,070	
FUND 2480 PARK FEES (COUNTY)								
INCOME								
PARK IMPACT FEES	60,000	-	60,000	26,125	44%	60,000	76,309	127%
INTEREST INCOME	-	-	-	-	0%	700	-	0%
TOTAL INCOME	60,000	-	60,000	26,125	44%	60,700	76,309	127%
FUND BALANCE	514,618		488,493	454,618	93%	412,884	428,493	103.8%
UTILIZATION OF FUND BALANCE	-		-	-		-	-	
ENDING FUND BALANCE	514,618		488,493	454,618	93%	412,884	428,493	103.8%

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - ASSESSMENT DISTRICTS
BUDGET VERSION 2



	2023-2024		2022-2023			2021-2022		
	BUDGET	INCREASE (DECREASE)	BUDGET	YTD	% BUDGET	BUDGET	ACTUAL	% BUDGET
FUND 2495 OAK WAY PARK								
INCOME								
ASSESSMENTS	23,800	(96)	23,896	12,610	53%	23,820	23,030	96.7%
INTEREST INCOME	-	-	-	-	-	-	164	0.0%
TRF FROM GENERAL FUND	121,000	(7,446)	128,446	-	-	74,829	65,102	97.6%
TOTAL INCOME	144,800	(7,542)	152,342	12,610	8.3%	98,649	88,297	98%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	105,000	(20,915)	125,915	94,436	75%	71,614	71,614	100.0%
SERVICES AND SUPPLIES	39,800	13,373	26,427	14,537	55%	27,035	16,683	62%
TOTAL OPERATING EXPENSES	144,800	(7,542)	152,342	108,973	71.5%	98,649	88,297	90%
NET INCOME (LOSS)	-	-	-	(96,362.94)		-	-	

FUND 2497 PETERSON PARK								
INCOME								
ASSESSMENTS	42,400	(90)	42,490	23,638	56%	42,490	42,308	99.6%
INTEREST INCOME	-	-	-	-	-	-	302	0.0%
TRF FROM GENERAL FUND	79,000	(10,582)	89,582	-	-	38,700	43,311	111.9%
TOTAL INCOME	121,400	(10,672)	132,072	23,638	17.9%	81,190	85,921	106%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	90,500	(8,641)	99,141	74,356	75%	51,053	51,052	100.0%
SERVICES AND SUPPLIES	30,900	(2,031)	32,931	22,194	67%	30,137	34,869	116%
TOTAL OPERATING EXPENSES	121,400	(10,672)	132,072	96,550	73.1%	81,190	85,921	106%
NET INCOME (LOSS)	-	-	-	(72,912.00)		-	-	

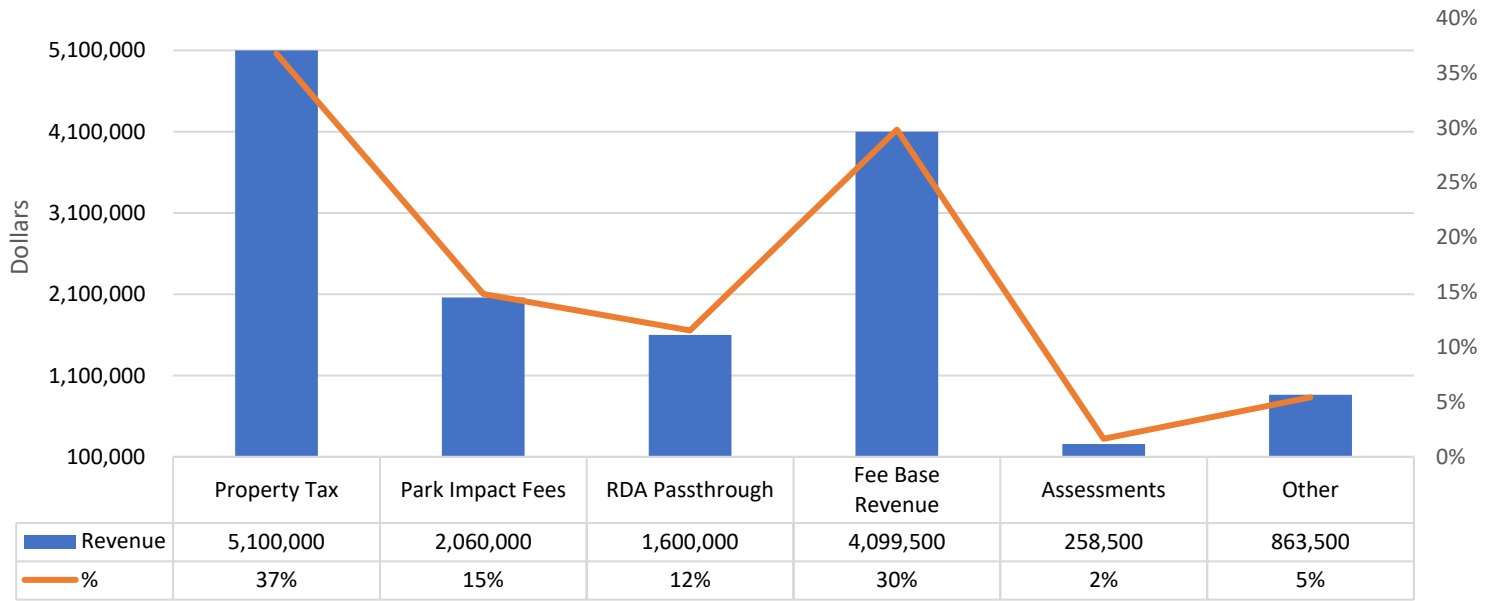
FUND 2495 BARONI PARK								
INCOME								
ASSESSMENTS	162,300	138,404	23,896	12,610	53%	95,311	95,050	96.7%
INTEREST INCOME	-	-	-	-	-	300	708	0.0%
TRF FROM GENERAL FUND	-	(128,446)	128,446	-	-	-	967	97.6%
TOTAL INCOME	162,300	9,958	152,342	12,610	8.3%	98,649	96,725	98%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	123,250	(2,665)	125,915	94,436	75%	70,590	71,614	100.0%
SERVICES AND SUPPLIES	34,050	7,623	26,427	14,537	55%	19,721	20,056	62%
TOTAL OPERATING EXPENSES	157,300	4,958	152,342	108,973	71.5%	90,311	91,670	102%
NET INCOME (LOSS)	5,000	5,000	-	(96,363)		8,338	5,055	60.6%

FUND TBD INDIGO PARK	
INCOME	
ASSESSMENTS	30,000
INTEREST INCOME	-
TRF FROM GENERAL FUND	-
TOTAL INCOME	30,000
OPERATING EXPENDITURES	
SALARIES AND BENEFITS	22,000
SERVICES AND SUPPLIES	8,000
TOTAL OPERATING EXPENSES	30,000
NET INCOME (LOSS)	-

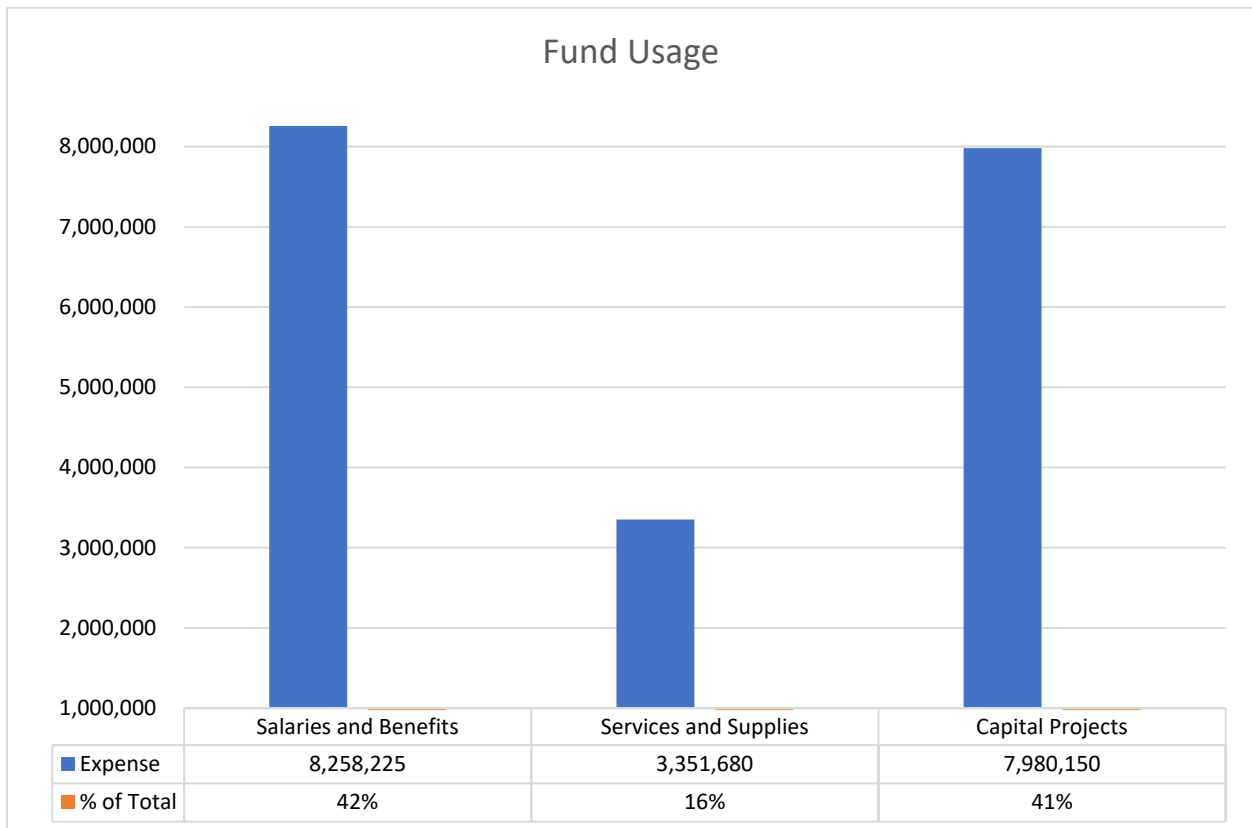
- Property tax assessments on the residents in the Oak Way, Peterson, and Baroni Assessment Districts are to support the operating costs of the parks, which are maintained by CARD.
- The Oak Way and Peterson Assessment Districts are capped and cannot be increased. CARD's General Fund supplements the operating expenses of the parks.
- Fund Balance is designated Spendable - Restricted for park maintenance and operation. □

**CHICO AREA RECREATION AND PARK DISTRICT
SOURCES AND USAGE OF FUND
BUDGET VERSION 2**

Fund Sources



Fund Usage



**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET VERSION 4
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, one aquatics center, one gymnasium, and six park and recreation areas. District parks range in size from .44 acres to 40 acres. Park sites and facilities operated by the District include:

FACILITIES

Community Center

Location: 545 Vallombrosa Avenue

Size: 3 acres

Facilities: CARD administrative offices, recreation classrooms and multi-purpose room

Chico Creek Nature Center

Location: 1968 East 8th Street

Size: 3.25 acres

Facilities: Animal museum, exhibit hall, nature classroom, and administrative offices

Dorothy F. Johnson Neighborhood Center

Location: 775 East 16th Street

Size: 3 acres

Facilities: Community center, playground, picnic area and basketball court

Lakeside Pavilion

Location: 2565 California Park Drive

Size: 1.6 acres

Facilities: Community center, administrative offices and multi-purpose room

Pleasant Valley Pool and Recreation Center

Location: 2320 North Avenue

Size: 1.1 acres

Facilities: Community center and swimming pool

COMMUNITY PARKS

Community Park

Location: East 20th Street and Martin Luther King Jr. Parkway

Size: 40 acres

Facilities: Playground, picnic area, softball fields, tennis courts, pickleball courts, soccer fields, sand volleyball courts, restrooms and gymnasium

DeGarmo Park

Location: 199 Leora Court

Size: 36 acres

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

Wildwood Park

Location: 100 Wildwood Avenue

Size: 18 acres

Facilities: Pavilion and picnic area, playground and softball fields

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET VERSION 4
PARK SITES AND FACILITIES**



OTHER PARK SITES

Baroni Park

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

Centennial Park

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

Hancock Park

Location: North Marigold Ave.
Size: 3.61 acres
Facilities: Turf play field and pathways

Hartley Park

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

Husa Ranch/Nob Hill

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

Henshaw Avenue Park

Location: Henshaw Avenue
Size: 5 acres
Facilities: Undeveloped

Humboldt Avenue Skatepark

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

Oak Way Park

Location: 1510 West 8th Avenue
Size: 8.7 acres
Facilities: Playrooms, 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

Keefer Creek Park

Location: Guntren Road
Size: 10.3 acres
Facilities: Undeveloped

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET VERSION 2
PART TIME SALARY SCHEDULE
2023-2024 FISCAL YEAR**



July-Dec 2023

TITLE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Recreation Leader	\$15.50	\$16.00					
Sr Recreation Leader	\$16.50	\$17.00	\$17.50				
Director	\$18.50	\$19.00	\$19.50	\$20.00	\$20.50	\$21.00	\$21.50
Program Manager	\$21.50	\$22.00	\$22.50	\$23.00	\$23.50	\$24.00	\$24.50
Swim Instructor	\$15.50	\$16.00					
Lifeguard	\$16.50	\$17.00	\$17.50	\$18.00			
Asst. Head Guard	\$18.50	\$19.00					
Head Guard	\$19.50	\$20.00	\$20.50				
Event Attendant	\$16.00	\$16.50					
Lead Event Attendant	\$17.00	\$17.50					
Event Coordinator	\$20.00	\$20.50	\$21.00				
Maintenance Aid I	\$15.50	\$16.00					
Maintenance Aid II	\$16.50	\$17.00	\$17.50				
Finance Technician	\$20.00	\$20.50	\$21.00				
Asst Customer Service Rep	\$15.50	\$16.00	\$16.50				

TITLE	Range	Min	Max
Adult Sports Official		\$19.00	\$29.00

Jan-June 2024 (If Min Wage Increases)

TITLE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Recreation Leader	\$16.00	\$16.50					
Sr Recreation Leader	\$17.00	\$17.50	\$18.00				
Director	\$19.00	\$19.50	\$20.00	\$20.50	\$21.00	\$21.50	\$22.00
Program Manager	\$22.00	\$22.50	\$23.00	\$23.50	\$24.00	\$24.50	\$25.00
Swim Instructor	\$16.00	\$16.50					
Lifeguard	\$17.00	\$17.50	\$18.00	\$18.50			
Asst. Head Guard	\$19.00	\$19.50					
Head Guard	\$20.00	\$20.50	\$21.00				
Event Attendant	\$16.50	\$17.00					
Lead Event Attendant	\$17.50	\$18.00					
Assistant Facilities Coordinator	\$19.50	\$20.00	\$21.50				
Maintenance Aid I	\$16.00	\$16.50					
Maintenance Aid II	\$17.00	\$17.50	\$18.00				
Finance Technician	\$20.00	\$21.50	\$22.00				
Asst Customer Service Rep	\$16.00	\$16.50	\$17.00				

TITLE	Range	Min	Max
Adult Sports Official		\$16.50	\$29.00

NOTES:

Step increases are performance based and reviewed annually.

Starting salary dependent on relevant background and experience

PT Employees are limited to a maximum of 999 hours per Fiscal Year (Jul 1 - Jun 30).

Extended PT Employees are limited to a maximum of 1,559 hours per Calendar Year (Jan 1 - Dec 31).

FY 2023/2024

CHICO AREA RECREATION AND PARK DISTRICT
SALARY SCHEDULE - Proposed
Effective July 1, 2023-June 30,2024

Union	Classification	Step A	Step B	Step C	Step D	Step E	Step F
	General Manager	136,500 per yr					
Unrep	Manager						
	Hourly	38.24	40.16	42.16	44.27	46.49	48.81
	Monthly	6,628.92	6,960.36	7,308.38	7,673.80	8,057.49	8,460.36
	Annually	79,547.00	83,524.35	87,700.56	92,085.59	96,689.87	101,524.36
Unrep	HR/Recruitment Specialist						
	Hourly	25.01	26.26	27.57	28.95	30.40	31.92
	Monthly	4,335.09	4,551.84	4,779.44	5,018.41	5,269.33	5,532.79
	Annually	52,021.07	54,622.12	57,353.23	60,220.89	63,231.93	66,393.53
Unrep	Finance Specialist						
	Hourly	25.01	26.26	27.57	28.95	30.40	31.92
	Monthly	4,335.09	4,551.84	4,779.44	5,018.41	5,269.33	5,532.79
	Annually	52,021.07	54,622.12	57,353.23	60,220.89	63,231.93	66,393.53
Unrep	Events Coordinator						
	Hourly	21.76	22.85	23.99	25.19	26.45	27.77
	Monthly	3,771.53	3,960.10	4,158.11	4,366.01	4,584.32	4,813.53
	Annually	45,258.33	47,521.24	49,897.31	52,392.17	55,011.78	57,762.37
Unrep	Admin/Customer Service Rep						
	Hourly	21.76	22.85	23.99	25.19	26.45	27.77
	Monthly	3,771.53	3,960.10	4,158.11	4,366.01	4,584.32	4,813.53
	Annually	45,258.33	47,521.24	49,897.31	52,392.17	55,011.78	57,762.37
Unrep	Marketing Coordinator						
	Hourly	30.82	32.36	33.98	35.67	37.46	39.33
	Monthly	5,341.58	5,608.66	5,889.10	6,183.55	6,492.73	6,817.36
	Annually	64,099.00	67,303.95	70,669.15	74,202.61	77,912.74	81,808.37
Unrep	Recreation Coordinator						
	Hourly	25.45	26.72	28.05	29.46	30.93	32.48
	Monthly	4,410.48	4,631.01	4,862.56	5,105.68	5,360.97	5,629.02
	Annually	52,925.78	55,572.07	58,350.67	61,268.21	64,331.62	67,548.20
Supervisors Unit - Local 39	Supervisor						
	Hourly	33.46	35.13	36.89	38.73	40.67	42.70
	Monthly	5,799.59	6,089.57	6,394.05	6,713.76	7,049.44	7,401.92
	Annually	69,595.14	73,074.90	76,728.64	80,565.07	84,593.33	88,822.99
Parks Unit - SEIU	Utility II						
	Hourly	31.02	32.57	34.19	35.90	37.70	39.58
	Monthly	5,376.02	5,644.82	5,927.06	6,223.42	6,534.59	6,861.32
	Annually	64,512.24	67,737.85	71,124.75	74,680.98	78,415.03	82,335.78
Parks Unit - SEIU	Utility I						
	Hourly	26.79	28.13	29.54	31.02	32.57	34.20
	Monthly	4,644.42	4,876.64	5,120.47	5,376.49	5,645.32	5,927.59
	Annually	55,733.02	58,519.67	61,445.65	64,517.93	67,743.83	71,131.02
Parks Unit - SEIU	Maintenance Worker						
	Hourly	18.45	19.37	20.34	21.36	22.43	23.55
	Monthly	3,198.00	3,357.90	3,525.80	3,702.08	3,887.19	4,081.55
	Annually	38,376.00	40,294.80	42,309.54	44,425.02	46,646.27	48,978.58



Chico Area Recreation and Park District Board of Directors

Staff Report FI-23-019
Finance Agenda E
Regular Agenda 4.4

STAFF REPORT

DATE: May 25, 2023
TO: Board of Directors
FROM: Angie Carpenter, Finance Manager
SUBJECT: Investment Policy

BACKGROUND

In April, the Board of Directors discussed ways to maximize investments for the District. Government Code Sections 53601, et seq., allow the legislative body of a local agency to invest surplus monies not required for the immediate necessities of the local agency. The proposed policy defines guidelines for investing District fund within Government Code.



POLICY 2130 – INVESTMENT POLICY

POLICY #2130		INVESTMENT POLICY	
EFFECTIVE DATE	TBD	VERSION # 1.0	
DATE OF LAST REVISION	5/22/2023	NEXT REVIEW DATE	4/1/2025

APPLIES TO

Division	Districtwide
Sub-Division	Finance

VERSION	REVISION DATE	DESCRIPTION OF CHANGE/SUPERSEDE	AUTHOR
1	5/22/2023	Initial	Angela Carpenter

RATIONALE

The State Legislature has declared the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern. Government Code Sections 53601, et seq., allow the legislative body of a local agency to invest surplus monies not required for the immediate necessities of the local agency; and,

- a. The treasurer or fiscal officer of a local agency is required to annually prepare and submit a statement of investment policy and such policy, and any changes thereto, is to be considered by the local agency’s legislative body at a public meeting (GC § 53646(a)). The statement shall also be annually presented to any oversight agency of the local agency.
- b. For these reasons and to ensure prudent and responsible management of the public’s funds, it is the policy of the District to invest funds in a manner that will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all statutes governing the investment of District funds.

TERMS AND DEFINITIONS

TERM	DEFINITION

PROCEDURE

This investment policy applies to all financial assets of the District. These funds are accounted for in the annual audited financial statements of the District and include:

- Demand Accounts
- Investments

- General Fund
- Local Agency Investment Funds [others]
- Operation and Maintenance Funds
- Enterprise Funds [others]

PRUDENCE

The Board and people authorized to make investment decisions subject to these policies are fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a fiduciary shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the District, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital as well as the probable income to be derived.

Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from policy or expectations are reported in the next issued quarterly treasury report, and appropriate actions are taken to control adverse developments. When a deviation poses a significant risk to the District's financial position, the fiscal officer shall notify the Board immediately.

OBJECTIVES

As specified in GC §53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, the primary objectives of the investment activities, in priority order, shall be:

- a) Safety: Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the whole portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- b) Liquidity: The secondary objective shall be to meet the liquidity needs of the District.
- c) Yield: The third objective shall be to achieve a return on the funds under the District's control.

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Authority: GC § 53600.6 and § 53630.1; and, GC Sections 53601, et seq

Author	Date
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Senior Leadership Team Content and Form Review	Date
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Annabel Grimm General Manager	Date
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Board of Directors Approval	Date
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