



**2018-2019  
FINAL BUDGET**

7/12/2018

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

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



July 12, 2018

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

RE: 2018-2019 Final Budget Letter of Transmittal

Dear Directors:

Staff is pleased to present the 2018-2019 Version 3 Budget for the Chico Area Recreation and Park District (CARD). The attached budget reflects the collaborative efforts of staff and the Board. This provides a framework for the operations of the District for the coming year.

The Budget includes the following items of interest:

- The General Fund budget is balanced using projected operating revenues and provides current year funds of \$316,044 towards capital projects.
- Capital projects are currently budgeted at \$697,500.
- Fund balance has been estimated to increase to \$578,208 which \$381,456 will be used to complete the 2018/19 fiscal year capital projects.
- This is an election year, therefore we have budgeted \$92,000 for the election.
- The Part-Time Salary Schedule Effective January 2019 has a new look. As the District moves through minimum wage increases, PT wages will change every January and steps have been removed.
- Staff will enter into a 5-year purchase agreement for a large capacity mower. This is shown on the Note/Lease Summary Page.
- The Oakway Park assessment has decreased by approximately \$40,000.
- FT Staff that are Classic PERS members will increase their employee contribution. Management and Supervisors will contribute 7% and Parks & Unrepresented will contribute 4%.
- \$1,700,000 has been moved out of the Pension Liability Reserve to Spendable Unassigned to allow the board to further research the creation of a 115 Trust to address the Districts unfunded pension liability.

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

Ann Willmann  
General Manager

**CHICO AREA RECREATION AND PARK DISTRICT  
 BUDGET CALENDAR  
 FINAL BUDGET: 2018-2019**



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

**CHICO AREA RECREATION AND PARK DISTRICT  
BUDGET SUMMARY - ALL FUNDS  
FINAL BUDGET: 2018-2019**



	GENERAL FUND	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>REVENUE</b>						
FEE BASED PROGRAM INCOME	3,479,080					3,479,080
OTHER INCOME & FACILITY RENTALS	499,329					499,329
RDA PASSTHROUGH	1,090,000					1,090,000
INVESTMENT INCOME	40,000	325	-	275	300	40,900
TAX INCOME / COUNTY	3,046,000					3,046,000
PARK IMPACT FEES		85,000				85,000
ASSESSMENTS			21,892	42,560	71,719	136,171
<b>TOTAL REVENUE</b>	<b>8,154,409</b>	<b>85,325</b>	<b>21,892</b>	<b>42,835</b>	<b>72,019</b>	<b>8,376,480</b>
<b>OPERATING EXPENDITURES</b>						
SALARIES AND BENEFITS	5,700,093		52,661	30,107	52,661	5,835,523
SERVICES AND SUPPLIES	2,071,268		19,700	24,750	14,433	2,130,151
CONTRIB. TO OTHER AGENCIES	15,000					15,000
CONTINGENCIES	25,000					25,000
NOTES PAYABLE / LEASE PYMTS	1,005	-				1,005
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,812,366</b>	<b>-</b>	<b>72,361</b>	<b>54,857</b>	<b>67,094</b>	<b>8,006,679</b>
<b>NET INCOME (LOSS) FROM OPERATIONS</b>	<b>342,043</b>	<b>85,325</b>	<b>(50,469)</b>	<b>(12,022)</b>	<b>4,925</b>	<b>369,801</b>
<b>ALLOCATIONS AND FUND BALANCE ACTIVITY</b>						
ALLOCATION TO CAPITAL PROJECTS	(342,043)	-	-	-	-	(342,043)
RESTRICTED	-	-	-	-	-	-
	<b>(342,043)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(342,043)</b>
<b>NET ACTIVITY</b>	<b>-</b>	<b>85,325</b>	<b>(50,469)</b>	<b>(12,022)</b>	<b>4,925</b>	<b>27,758</b>

<b>CAPITAL PROJECTS</b>						
CAPITAL PROJECTS	812,500					812,500
CAPITAL PROJECTS' REIMBURSEMENTS						-
<b>NET CAPITAL PROJECTS COSTS</b>	<b>812,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>812,500</b>
<b>CAPITAL PROJECTS FUNDING</b>						
ALLOCATION FROM GENERAL FUND OPERATIONS	(342,043)					(342,043)
ALLOCATION FROM BARONI PARK OPERATIONS					-	-
ALLOCATION FROM GENERAL FUND SPENDABLE ASSIGNED	-					-
ALLOCATION FROM GENERAL FUND SPENDABLE UNASSIGNED	(470,457)					(470,457)
ALLOCATION FROM BARONI PARK SPENDABLE RESTRICTED					-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUE AND EXPENDITURES  
FINAL BUDGET: 2018-2019



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
<b>REVENUE</b>								
FEE BASED PROGRAM INCOME	3,479,080	324,504	3,154,576	3,431,541.10	108.8%	3,062,282	3,106,741.87	101.5%
OTHER INCOME & FACILITY RENTALS	499,329	35,409	463,920	560,890.21	120.9%	461,201	454,956.38	98.6%
RDA PASSTHROUGH	1,090,000	26,000	1,064,000	1,194,867.32	112.3%	1,035,000	1,093,021.18	105.6%
INVESTMENT INCOME	40,000	-	40,000	40,500.72	101.3%	24,000	44,619.75	185.9%
TAX INCOME / COUNTY	3,046,000	150,000	2,896,000	3,363,463.19	116.1%	2,806,000	3,227,106.74	115.0%
<b>TOTAL REVENUE</b>	<b>8,154,409</b>	<b>535,913</b>	<b>7,618,496</b>	<b>8,591,262.54</b>	<b>112.8%</b>	<b>7,388,483</b>	<b>7,926,445.92</b>	<b>107.3%</b>
<b>OPERATING EXPENDITURES</b>								
SALARIES AND BENEFITS	5,700,093	306,638	5,393,455	5,257,973.92	97.5%	5,388,906	5,141,813.83	95.4%
SERVICES AND SUPPLIES	2,071,268	246,274	1,824,994	1,792,639.98	98.2%	1,885,789	1,806,347.30	95.8%
CONTRIB. TO OTHER AGENCIES	15,000	-	15,000	12,733.72	84.9%	15,000	14,880.57	99.2%
CONTINGENCIES	25,000	-	25,000	-	0.0%	25,000	-	0.0%
NOTES PAYABLE / LEASE PYMTS	1,005	(95,909)	96,914	11,697.05	12.1%	107,577	27,132.86	25.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,812,366</b>	<b>457,003</b>	<b>7,355,363</b>	<b>7,075,044.67</b>	<b>96.2%</b>	<b>7,422,272</b>	<b>6,990,174.56</b>	<b>94.2%</b>
<b>NET INCOME (LOSS) FROM OPERATIONS</b>	<b>342,043</b>	<b>78,910</b>	<b>263,133</b>	<b>1,516,217.87</b>	<b>576.2%</b>	<b>(33,789)</b>	<b>936,271.36</b>	<b>-2770.9%</b>
<b>ALLOCATIONS AND FUND BALANCE ACTIVITY</b>								
CAPITAL / REPAIR PROJECTS	(342,043)	78,910	(263,133)	(624,767.73)	237.4%	33,789	(25,193.70)	-74.6%
CASH FUNDED DEPRECIATION	-	-	-	-	-	-	-	-
<b>NET FUND BALANCE ACTIVITY</b>	<b>(342,043)</b>	<b>78,910</b>	<b>(263,133)</b>	<b>(624,767.73)</b>	<b>237.4%</b>	<b>33,789</b>	<b>(25,193.70)</b>	<b>-74.6%</b>
<b>TOTAL GENERAL FUND ACTIVITY</b>	<b>-</b>	<b>157,820</b>	<b>-</b>	<b>891,450.14</b>		<b>-</b>	<b>911,077.66</b>	
<b>CAPITAL PROJECTS</b>								
CAPITAL PROJECTS	812,500	(163,000)	975,500	624,767.73	64.0%	467,500	25,193.70	5.4%
CAPITAL PROJECTS' REIMBURSEMENTS	-	-	-	-	-	-	-	-
<b>NET CAPITAL PROJECTS COSTS</b>	<b>812,500</b>	<b>(163,000)</b>	<b>975,500</b>	<b>624,767.73</b>	<b>64.0%</b>	<b>467,500</b>	<b>25,193.70</b>	<b>5.4%</b>
<b>CAPITAL PROJECTS FUNDING</b>								
ALLOCATION FROM GENERAL FUND OPERATIONS	(342,043)	78,910	(263,133)	(624,767.73)	237.4%	33,789	(25,193.70)	-74.6%
ALLOCATION FROM GENERAL FUND SPENCABLE ASSIGNED	-	-	-	-	-	-	-	-
ALLOCATION FROM GENERAL FUND SPENDABLE UNASSIGNED	(470,457)	(241,910)	(712,367)	-	0.0%	(501,289)	-	0.0%
FUNDS FROM ACCUMULATED CAPITAL RESERVES	-	-	-	-	-	-	-	-

CHICO AREA RECREATION AND PARK DISTRICT  
 REVENUE SUMMARY - GENERAL FUND - FUND 2490  
 FINAL BUDGET: 2018-2019



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
<b>FEE BASED PROGRAM INCOME</b>								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	1,825,800	234,614	1,591,186	1,845,950.09	116.0%	1,750,430	1,713,945.17	97.9%
CAMPS	340,270	42,030	298,240	330,562.69	110.8%	325,000	290,928.26	89.5%
<b>SUBTOTAL</b>	<b>2,166,070</b>	<b>276,644</b>	<b>1,889,426</b>	<b>2,176,512.78</b>	<b>115.2%</b>	<b>2,075,430</b>	<b>2,004,873.43</b>	<b>96.6%</b>
<b>AQUATICS</b>	<b>166,010</b>	<b>10,060</b>	<b>155,950</b>	<b>181,888.90</b>	<b>116.6%</b>	<b>126,110</b>	<b>142,634.20</b>	<b>113.1%</b>
<b>CLASSES</b>								
ADULT CLASSES	-	-	-	-	0.0%	-	-	0.0%
GENERAL CLASSES	75,000	5,000	70,000	69,662.12	99.5%	-	77,225.71	0.0%
COMMUNITY BAND	1,500	(150)	1,650	2,163.50	131.1%	1,400	3,082.89	220.2%
SENIOR ADULT CLASSES	44,000	1,000	43,000	49,150.35	114.3%	40,000	48,484.60	121.2%
THRIVE	-	-	-	-	0.0%	60,000	135,841.33	226.4%
YOUTH CLASSES	-	-	-	-	0.0%	-	-	0.0%
YOUTH KARATE & TINY TOTS	82,000	(25,500)	107,500	76,145.94	70.8%	114,000	105,640.07	92.7%
<b>SUBTOTAL</b>	<b>202,500</b>	<b>(19,650)</b>	<b>222,150</b>	<b>197,121.91</b>	<b>88.7%</b>	<b>215,400</b>	<b>370,274.60</b>	<b>171.9%</b>
<b>ADULT SPORTS</b>								
VOLLEYBALL & DODGEBALL	51,500	2,000	49,500	42,589.69	86.0%	46,000	47,908.99	104.1%
BASKETBALL	35,500	1,500	34,000	31,509.19	92.7%	35,500	29,587.06	83.3%
SOFTBALL	209,200	(6,100)	215,300	179,590.22	83.4%	217,400	187,955.22	86.5%
SOFTBALL TOURNEYS	-	(6,800)	6,800	-	0.0%	6,800	-	0.0%
SOCCER	50,000	5,000	45,000	53,829.12	119.6%	42,500	44,418.39	104.5%
<b>SUBTOTAL</b>	<b>346,200</b>	<b>(4,400)</b>	<b>350,600</b>	<b>307,518.22</b>	<b>87.7%</b>	<b>348,200</b>	<b>309,869.66</b>	<b>89.0%</b>
<b>NATURE CENTER</b>								
PROGRAM FEE INCOME	314,200	65,620	248,580	299,870.51	120.6%	-	-	-
GRANT FUNDING	-	-	-	-	0.0%	-	-	-
<b>SUBTOTAL</b>	<b>314,200</b>	<b>65,620</b>	<b>248,580</b>	<b>299,870.51</b>	<b>120.6%</b>			
<b>OTHER PROGRAMS</b>								
SCHOLARSHIPS	(17,000)	-	(17,000)	(27,276.01)	160.4%	(17,000)	(16,182.58)	95.2%
CO-SPONSORED & MISCELLANEOUS	17,000	-	17,000	14,400.71	84.7%	17,000	11,245.06	66.1%
SPECIAL EVENTS	9,250	2,000	7,250	6,889.90	95.0%	9,150	6,055.50	66.2%
SENIOR ADULT PROGRAMS	62,550	(2,970)	65,520	51,232.69	78.2%	73,092	59,306.73	81.1%
YOUTH SPORTS	212,300	(2,800)	215,100	223,381.49	103.9%	214,900	218,665.27	101.8%
<b>SUBTOTAL</b>	<b>284,100</b>	<b>(3,770)</b>	<b>287,870</b>	<b>268,628.78</b>	<b>93.3%</b>	<b>297,142</b>	<b>279,089.98</b>	<b>93.9%</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>3,479,080</b>	<b>324,504</b>	<b>3,154,576</b>	<b>3,431,541.10</b>	<b>108.8%</b>	<b>3,062,282</b>	<b>3,106,741.87</b>	<b>101.5%</b>
<b>OTHER INCOME</b>								
FACILITY RENTAL INCOME	375,000	34,909	340,091	391,895.18	115.2%	321,591	357,635.44	111.2%
REBATES & REIMBURSED COSTS	35,000	-	35,000	23,110.21	66.0%	35,000	17,742.04	50.7%
REIMBURSEMENTS - CITY PARKS	63,829	-	63,829	32,817.74	51.4%	76,610	43,208.04	56.4%
MISCELLANEOUS	10,000	-	10,000	15,113.70	151.1%	10,000	11,028.98	110.3%
ENDOWMENTS	-	-	-	-	0.0%	5,000	-	0.0%
DONATIONS	15,500	500	15,000	97,953.38	653.0%	13,000	25,341.88	194.9%
<b>TOTAL OTHER INCOME</b>	<b>499,329</b>	<b>35,409</b>	<b>463,920</b>	<b>560,890.21</b>	<b>120.9%</b>	<b>461,201</b>	<b>454,956.38</b>	<b>98.6%</b>
<b>REVENUE FROM OTHER AGENCIES</b>								
RDA PASSTHROUGH	1,090,000	26,000	1,064,000	1,194,867.32	112.3%	1,035,000	1,093,021.18	105.6%
INVESTMENT INCOME	40,000	-	40,000	40,500.72	101.3%	24,000	44,619.75	185.9%
TAX INCOME / COUNTY	3,046,000	150,000	2,896,000	3,363,463.19	116.1%	2,806,000	3,227,106.74	115.0%
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>4,176,000</b>	<b>176,000</b>	<b>4,000,000</b>	<b>4,598,831.23</b>	<b>115.0%</b>	<b>3,865,000</b>	<b>4,364,747.67</b>	<b>112.9%</b>
<b>TOTAL REVENUE</b>	<b>8,154,409</b>	<b>535,913</b>	<b>7,618,496</b>	<b>8,591,262.54</b>	<b>112.8%</b>	<b>7,388,483</b>	<b>7,926,445.92</b>	<b>107.3%</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SALARIES AND BENEFITS SUMMARY - GENERAL FUND - FUND 2490  
FINAL BUDGET: 2018-2019**



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
<b>SALARIES</b>								
FULL-TIME SALARIES	2,153,000	117,000	2,036,000	2,018,027.69	99.1%	1,928,000	1,904,334.76	98.8%
PART-TIME SALARIES	2,308,193	280,323	2,027,870	2,083,346.37	102.7%	2,141,830	1,958,564.16	91.4%
ACCUMULATED LEAVE	13,800	-	13,800	-	0.0%	15,350	64,584.09	420.7%
INSTRUCTORS	102,100	(30,685)	132,785	77,025.40	58.0%	114,000	147,502.13	129.4%
<b>SUBTOTAL</b>	<b>4,577,093</b>	<b>366,638</b>	<b>4,210,455</b>	<b>4,178,399.46</b>	<b>99.2%</b>	<b>4,199,180</b>	<b>4,074,985.14</b>	<b>97.0%</b>
<b>BENEFITS</b>								
FICA	359,000	36,500	322,500	312,322.08	96.8%	316,000	303,057.16	95.9%
RETIREMENT	369,000	(6,000)	375,000	346,325.83	92.4%	416,000	386,171.94	92.8%
RETIREMENT - GASB 68	-	-	-	-	0.0%	-	(9,696.00)	0.0%
HEALTH INSURANCE	376,000	6,000	370,000	325,628.16	88.0%	367,000	326,327.96	88.9%
COBRA	-	-	-	-	0.0%	-	-	0.0%
UNEMPLOYMENT INSURANCE	35,000	(2,500)	37,500	20,391.97	54.4%	42,500	33,042.97	77.7%
WORKERS COMP INSURANCE	149,000	(69,000)	218,000	221,066.42	101.4%	190,000	169,698.66	89.3%
ALLOCATION TO OTHER FUNDS	(165,000)	(25,000)	(140,000)	(146,160.00)	104.4%	(141,774)	(141,774.00)	100.0%
<b>SUBTOTAL</b>	<b>1,123,000</b>	<b>(60,000)</b>	<b>1,183,000</b>	<b>1,079,574.46</b>	<b>91.3%</b>	<b>1,189,726</b>	<b>1,066,828.69</b>	<b>89.7%</b>
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>5,700,093</b>	<b>306,638</b>	<b>5,393,455</b>	<b>5,257,973.92</b>	<b>97.5%</b>	<b>5,388,906</b>	<b>5,141,813.83</b>	<b>95.4%</b>

CHICO AREA RECREATION AND PARK DISTRICT  
 SERVICES AND SUPPLIES SUMMARY - GENERAL FUND - FUND 2490  
 FINAL BUDGET: 2018-2019



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
<b>SERVICES AND SUPPLIES</b>								
ADVERTISING	40,500	28,000	12,500	9,504.64	76.0%	14,350	15,074.01	105.0%
AGRICULTURE	31,200	(1,654)	32,854	23,576.51	71.8%	34,200	26,422.10	77.3%
CLOTHING	26,400	4,400	22,000	24,947.14	113.4%	22,130	21,631.39	97.7%
COMMUNICATIONS	51,775	1,166	50,609	52,353.76	103.4%	51,709	53,257.89	103.0%
HOUSEHOLD SUPPLIES	40,400	2,100	38,300	38,649.15	100.9%	35,000	38,293.06	109.4%
INSURANCE	77,000	2,000	75,000	70,372.32	93.8%	66,000	64,279.29	97.4%
EQUIPMENT REPAIRS	18,000	-	18,000	15,146.59	84.1%	17,500	18,654.44	106.6%
HOUSEHOLD EQUIPMENT	-	-	-	-	0.0%	-	46.73	0.0%
FIELD EQUIPMENT	1,750	-	1,750	2,231.91	127.5%	1,750	326.05	18.6%
PROGRAM EQUIPMENT	-	(750)	750	193.46	25.8%	750	747.22	99.6%
VEHICLE MAINTENANCE	12,500	-	12,500	9,151.94	73.2%	12,500	13,838.26	110.7%
POOL SUPPLIES	12,000	-	12,000	13,455.04	112.1%	12,000	14,614.92	121.8%
POOL EQUIPMENT	4,000	-	4,000	3,358.74	84.0%	4,000	4,390.70	109.8%
STRUCTURE & GROUNDS	87,700	13,350	74,350	82,934.33	111.5%	77,400	83,619.44	108.0%
WORK SERVICE SUPPLIES	2,050	2,050						
SHOP SUPPLIES	5,100	100	5,000	6,745.96	134.9%	5,000	4,949.58	99.0%
VANDALISM	4,100	(1,700)	5,800	2,314.19	39.9%	5,800	3,863.84	66.6%
MEDICAL FIRST AID	3,200	150	3,050	3,109.43	101.9%	2,800	2,350.79	84.0%
MEMBERSHIP/PERIODICALS	18,500	2,100	16,400	17,972.25	109.6%	16,400	16,471.76	100.4%
OFFICE SUPPLIES	26,150	(425)	26,575	21,595.11	81.3%	24,800	21,196.19	85.5%
CONTRACT SERVICES	860,788	114,803	745,985	714,048.25	95.7%	821,375	748,606.47	91.1%
PUBS/LEGAL NOTICES	24,000	3,000	21,000	24,661.66	117.4%	21,000	24,222.24	115.3%
RENT/LEASE EQUIPMENT	5,400	2,650	2,750	5,278.51	191.9%	2,500	2,260.86	90.4%
RENT/LEASE STRUCTURES	3,200	-	3,200	3,200.00	100.0%	2,400	2,426.95	101.1%
SMALL TOOLS	3,500	500	3,000	2,162.38	72.1%	2,825	2,629.72	93.1%
EDUCATION & TRAINING	4,000	(1,000)	5,000	1,580.96	31.6%	5,000	1,913.00	38.3%
DISTRICT OFFICE SPECIAL EXP	9,000	-	9,000	7,942.00	88.2%	9,000	6,206.62	69.0%
PROGRAM SUPPLIES	224,740	20,694	204,046	196,349.62	96.2%	211,775	202,695.28	95.7%
DISTRICT OFFICE MEETING EXP	5,000	(1,500)	6,500	1,310.90	20.2%	6,500	1,212.96	18.7%
MILEAGE	37,300	5,800	31,500	36,933.28	117.2%	38,500	27,456.12	71.3%
PROGRAM TRANSPORTATION	3,140	40	3,100	2,133.20	68.8%	3,200	1,260.00	39.4%
DIST OFFICE BOARD MTG EXP	10,000	-	10,000	7,496.82	75.0%	10,000	9,021.02	90.2%
USE TAX	1,500	300	1,200	1,408.67	117.4%	1,200	1,658.28	138.2%
CONFERENCES	23,000	(100)	23,100	16,482.06	71.4%	25,000	22,733.09	90.9%
<b>SUBTOTAL</b>	<b>1,676,893</b>	<b>196,074</b>	<b>1,480,819</b>	<b>1,418,600.78</b>	<b>95.8%</b>	<b>1,564,364</b>	<b>1,458,360.73</b>	<b>93.2%</b>
<b>UTILITIES</b>								
WATER	76,625	7,950	68,675	70,039.96	102.0%	67,675	65,633.78	97.0%
ELECTRICITY	261,400	38,050	223,350	250,971.46	112.4%	209,500	225,853.38	107.8%
GAS	50,450	5,900	44,550	47,513.70	106.7%	35,950	51,034.21	142.0%
SEWER	5,900	(1,700)	7,600	5,514.08	72.6%	8,300	5,465.20	65.8%
<b>SUBTOTAL</b>	<b>394,375</b>	<b>50,200</b>	<b>344,175</b>	<b>374,039.20</b>	<b>108.7%</b>	<b>321,425</b>	<b>347,986.57</b>	<b>108.3%</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>2,071,268</b>	<b>246,274</b>	<b>1,824,994</b>	<b>1,792,639.98</b>	<b>98.2%</b>	<b>1,885,789</b>	<b>1,806,347.30</b>	<b>95.8%</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SUMMARY OF REVENUES AND EXPENDITURES - NATURE CENTER  
FINAL BUDGET: 2018-2019**



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET
<b>INCOME</b>					
GENERAL PROGRAM INCOME	-	(7,000)	7,000	6,892.00	98.5%
GENERAL ADMISSION	3,500	1,000	2,500	3,850.00	154.0%
HOME SCHOOL	3,200	(7,630)	10,830	13,050.00	120.5%
FIELD TRIPS	25,000	4,000	21,000	19,713.00	93.9%
CAMPS	200,000	41,350	158,650	189,755.90	119.6%
PRESCHOOL	50,000	32,900	17,100	33,549.91	196.2%
TEACHER WORKSHOPS	1,500	(1,000)	2,500	4,840.00	193.6%
SPECIAL EVENTS	20,000	(1,000)	21,000	19,226.25	91.6%
MEMBERSHIPS	2,000	-	2,000	1,373.45	68.7%
PARTY RENTALS	9,000	3,000	6,000	7,620.00	127.0%
CAL NATURALIST	8,650				
FACILITY RENTALS	2,000	(500)	2,500	1,005.00	40.2%
GRANTS	-	-	-	-	0.0%
ENDOWMENT	-	-	-	-	0.0%
FUNDRAISING (DONATIONS)	14,500	500	14,000	17,382.19	124.2%
<b>TOTAL INCOME</b>	<b>339,350</b>	<b>65,620</b>	<b>265,080</b>	<b>318,257.70</b>	<b>120.1%</b>
<b>OPERATING EXPENDITURES</b>					
<b>SALARIES AND BENEFITS</b>	<b>272,100</b>	<b>57,724</b>	<b>214,376</b>	<b>208,265.83</b>	<b>97.1%</b>
<b>SERVICES AND SUPPLIES</b>					
ADVERTISING	500	-	500	500.00	100.0%
COMMUNICATIONS	2,600	800	1,800	2,657.88	147.7%
HOUSEHOLD SUPPLIES	2,500	-	2,500	2,217.32	88.7%
INSURANCE	1,000	(200)	1,200	-	0.0%
STRUCTURES & GROUNDS	4,500	-	4,500	4,339.86	96.4%
OFFICE SUPPLIES	3,100	(175)	3,275	3,793.45	115.8%
CLOTHING	7,000	3,300	3,700	6,800.14	183.8%
CONTRACT SERVICES	5,500	4,000	1,500	5,817.77	387.9%
RENT/LEASE STRUCTURES	3,200	-	3,200	3,200.00	100.0%
PROGRAM SUPPLIES	28,000	8,425	19,575	35,392.87	180.8%
MILEAGE	300	(200)	500	136.38	27.3%
CONFERENCES	500	(100)	600	528.91	88.2%
ELECTRIC	7,200	(300)	7,500	6,888.82	91.9%
GAS	2,600	700	1,900	2,510.49	132.1%
<b>SUBTOTAL</b>	<b>68,500</b>	<b>16,250</b>	<b>52,250</b>	<b>74,783.89</b>	<b>143.1%</b>
<b>EQUIPMENT/SOFTWARE</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>571</b>	<b>114.3%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>341,100</b>	<b>73,974</b>	<b>267,126</b>	<b>283,621.03</b>	<b>106.2%</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>(1,750)</b>	<b>(8,354)</b>	<b>(2,046)</b>	<b>34,636.67</b>	

**CHICO AREA RECREATION AND PARK DISTRICT  
 FINAL BUDGET: 2018-2019  
 NOTES PAYABLE - LEASE PAYMENTS SUMMARY**



	Debt Service	Note/Lease	2018-2019		
	Interest/Principal	Principal	Total	Principal	Interest
Payment	Balance	Balance	Payment		
Amounts	7/1/2018	7/1/2018			
GENERAL FUND	-	-	-	-	-
<hr/>					
TOTAL GENERAL FUND	-	-	-	-	-
<hr/>					
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TOTAL NOTES/LEASE PAYMENTS	-	-	-	-	-
<hr/>					

**CHICO AREA RECREATION AND PARK DISTRICT  
 FINAL BUDGET: 2018-2019  
 CAPITAL PROJECTS SUMMARY**



<b>HOOKER OAK RECREATION AREA</b>		
Tree hazard assessment and pruning		<u>25,000</u>
<b>COMMUNITY CENTER</b>		
Roof replacement		<u>650,000</u>
		<u>650,000</u>
<b>FIXED ASSETS</b>		
Computer and information technology equipment		<u>12,500</u>
		<u>12,500</u>
<b>FIELD EQUIPMENT</b>		
Field Equipment		<u>125,000</u>
		<u>125,000</u>

<b>TOTAL</b>	<b>812,500</b>
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<b>PROJECTS FUNDING SUMMARY:</b>	
Funded By General Fund Current Operations	342,043
Funded by General Fund - Fund Balance Spendable: Assigned	-
Funded by General Fund - Fund Balance Spendable: Unassigned	<u>470,457</u>
	<b>812,500</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
GENERAL FUND - SUMMARY OF FUND BALANCE  
FINAL BUDGET: 2018-2019**



<b>CATEGORY</b>	<b>DESCRIPTION</b>	<b>PROJECTED BEGINNING BALANCE</b>	<b>PROJECTED ACTIVITY</b>	<b>PROJECTED ENDING BALANCE</b>
SPENDABLE: COMMITTED	IMPREST CASH (Petty cash)	1,500		1,500
	GENERAL RESERVE (Working capital)	1,200,000		1,200,000
<b>TOTAL SPENDABLE: COMMITTED FUND BALANCE</b>		<b>1,201,500</b>	<b>-</b>	<b>1,201,500</b>
SPENDABLE: ASSIGNED	ACCUMULATED CAPITAL RESERVE (Future capital projects)	50,000		50,000
	LONG TERM DEBT PRINCIPAL REPAYMENT	-	-	-
	ELECTION COSTS (50% of bi-annual election costs)	45,000		45,000
	PENSION LIABILITY RESERVE	1,700,000	(1,700,000)	-
	DEFERRED MAINTENANCE COSTS (10% of projected noncash depreciation)	340,500		340,500
<b>TOTAL SPENDABLE: ASSIGNED FUND BALANCE</b>		<b>2,135,500</b>	<b>(1,700,000)</b>	<b>435,500</b>
SPENDABLE: UNASSIGNED	NET REMAINING UNDESIGNATED FUND BALANCE	553,208	1,229,543	1,782,751
<b>TOTAL SPENDABLE FUND BALANCE</b>		<b>3,890,208</b>	<b>(470,457)</b>	<b>3,419,751</b>
NON-SPENDABLE	INVESTMENT IN CAPITAL ASSETS (NET OF RELATED DEBT)	26,845,444	812,500	27,657,944
<b>TOTAL FUND BALANCE</b>		<b>30,735,652</b>	<b>342,043</b>	<b>31,077,695</b>

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

Spendable - Restricted	Has constraints on spending that are legally enforceable by outside parties.
Spendable - Unrestricted - Committed	Has constraints on spending that the District imposes upon itself by high-level formal action prior to the close of the period.
Spendable - Unrestricted - Assigned	Applies to resources intended for spending for a purpose set by the governing body itself or by some person or body delegated to exercise such authority in accordance with policy established by the board.
Spendable - Unrestricted - Unassigned	Residual fund balance.
Non-Spendable	Not available for spending, either now or in the future, because of the form of the asset (e.g. fixed assets)

**CHICO AREA RECREATION AND PARK DISTRICT  
ADMINISTRATIVE CONTRACT SERVICES  
FINAL BUDGET: 2018-2019**



	<b>2018-2019</b>	<b>2017-2018</b>	<b>CHANGE</b>
	<b>BUDGET</b>	<b>BUDGET</b>	
<b>ADMINISTRATIVE SERVICES</b>			
COMPUTER ANNUAL LICENCE FEES	-	-	-
REGISTRATION SUPPORT FEES	120,000	110,000	10,000
	<u>120,000</u>	<u>110,000</u>	<u>10,000</u>
<b>OFFICE EQUIPMENT SERVICE CONTRACTS</b>			
COMPUTER MAINTENANCE	10,613	10,665	(52)
COMPUTER HELP DESK	75,600	75,600	-
COMPUTER SOFTWARE (KRONOS, OFFICE 365)	63,150	56,970	6,180
COPY MACHINE	18,000	21,000	(3,000)
TELEPHONE SYSTEM	200	200	-
POSTAGE MACHINE	4,600	6,000	(1,400)
	<u>172,163</u>	<u>170,435</u>	<u>1,728</u>
<b>AUDIT &amp; RELATED SERVICES</b>			
AUDIT	17,000	17,000	-
GASB 68 REPORTS	1,350	1,350	-
AUDIT & RELATED SERVICES	<u>18,350</u>	<u>18,350</u>	<u>-</u>
<b>LEGAL SERVICES</b>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
<b>PROFESSIONAL SERVICES</b>			
DISTRICT SERVICES	<u>7,000</u>	<u>7,000</u>	<u>-</u>
<b>EMPLOYEE BACKGROUND CHECK</b>	<u>18,000</u>	<u>18,000</u>	<u>-</u>
<b>OFFICE ALARM SYSTEM SERVICE</b>	<u>-</u>	<u>1,000</u>	<u>(1,000)</u>
<b>CONSULTANT SERVICES</b>			
LOCAL GOVERNMENT CONSULTING	20,000	20,000	-
FRAUD HOTLINE	1,075	1,075	-
COMMUNICATIONS CONSULTANT	-	-	-
FUTURE FACILITIES PREPARATION	60,000	80,000	(20,000)
ELECTION	92,000	-	92,000
	<u>173,075</u>	<u>101,075</u>	<u>72,000</u>
<b>TOTAL ADMINISTRATIVE CONTRACT SERVICES</b>	<u><u>528,588</u></u>	<u><u>445,860</u></u>	<u><u>82,728</u></u>

**CHICO AREA RECREATION AND PARK DISTRICT  
 PARKS ADMINISTRATIVE CONTRACT SERVICES  
 FINAL BUDGET: 2018-2019**



	<b>2018-2019</b>	<b>2017-2018</b>	<b>CHANGE</b>
	<b>BUDGET</b>	<b>BUDGET</b>	
<b>PARKS ADMIN - DISTRICT GENERAL</b>			
HOUSEHOLD	23,000	-	23,000
REPAIRS AND MAINTENANCE	27,500	-	27,500
SAFETY	2,500	-	2,500
SECURITY	82,000	-	82,000
UTILITIES	33,000	-	33,000
	<u>168,000</u>	-	<u>168,000</u>
<b>SITE SPECIFIC</b>			
<b>OAK WAY PARK</b>			
PROFESSIONAL SERVICES	4,000	-	4,000
UTILITIES	2,000	-	2,000
	<u>6,000</u>	-	<u>6,000</u>
<b>PETERSON PARK</b>			
PROFESSIONAL SERVICES	4,000	-	4,000
<b>BARONI PARK</b>			
PROFESSIONAL SERVICES	4,000	-	4,000
<b>COMMUNITY CENTER</b>			
LANDSCAPING	19,000	-	19,000
REPAIRS AND MAINTENANCE	2,000	-	2,000
UTILITIES	600	-	600
	<u>21,600</u>	-	<u>21,600</u>
<b>HOOKER OAK</b>			
LANDSCAPING	1,700	-	1,700
<b>COMMUNITY PARK</b>			
UTILITIES	4,800	-	4,800
<b>LAKESIDE PAVILION</b>			
REPAIRS AND MAINTENANCE	3,000	-	3,000
<b>DFJ CENTER</b>			
REPAIRS AND MAINTENANCE	400	-	400
<b>TOTAL PARKS ADMINISTRATIVE CONTRACT SERVICES</b>	<u><b>213,500</b></u>	-	<u><b>213,500</b></u>

CHICO AREA RECREATION AND PARK DISTRICT  
 EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PARK FUND - FUND 2480  
 FINAL BUDGET: 2018-2019



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
<b>INCOME</b>								
PARK IMPACT FEES	85,000	25,625	59,375	87,875.00	148.0%	59,375	61,750.00	104.0%
INTEREST INCOME	325	-	325	(6,261.91)	-1926.7%	325	7,634.84	2349.2%
<b>TOTAL INCOME</b>	<b>85,325</b>	<b>25,625</b>	<b>59,700</b>	<b>81,613.09</b>	<b>136.7%</b>	<b>59,700</b>	<b>69,384.84</b>	<b>116.2%</b>
<b>NOTES PAYABLE / LEASE PYMTS</b>	<b>-</b>	<b>(82,222)</b>	<b>82,222</b>	<b>73,332.00</b>	<b>89.2%</b>	<b>74,140</b>	<b>68,222.17</b>	<b>92.0%</b>
<b>UTILIZATION OF FUND BALANCE</b>	<b>-</b>	<b>107,847</b>	<b>(22,522)</b>	<b>73,332.00</b>		<b>(14,440)</b>	<b>66,665.00</b>	
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>85,325</b>	<b>-</b>	<b>-</b>	<b>81,613.09</b>		<b>-</b>	<b>67,827.67</b>	

**CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - OAK WAY - FUND 2495  
FINAL BUDGET: 2018-2019**



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
<b>INCOME</b>								
ASSESSMENTS	21,892	(39,074)	60,966	59,423.30	97.5%	59,137	58,589.90	99.1%
INTEREST	-	-	-	929.69	0.0%	175	460.23	263.0%
<b>TOTAL INCOME</b>	<b>21,892</b>	<b>(39,074)</b>	<b>60,966</b>	<b>60,352.99</b>	<b>99.0%</b>	<b>59,312</b>	<b>59,050.13</b>	<b>99.6%</b>
<b>OPERATING EXPENDITURES</b>								
<b>SALARIES AND BENEFITS</b>	<b>52,661</b>	<b>6,005</b>	<b>46,656</b>	<b>46,656.36</b>	<b>100.0%</b>	<b>45,191</b>	<b>45,191.04</b>	<b>100.0%</b>
<b>SERVICES AND SUPPLIES</b>								
AGRICULTURE	1,800	(42)	1,842	955.74	51.9%	1,450	1,884.78	130.0%
HOUSEHOLD SUPPLIES	2,500	1,300	1,200	2,296.84	191.4%	670	2,115.35	315.7%
STRUCTURES & GROUNDS	4,500	(56)	4,556	3,419.61	75.1%	4,556	3,675.72	80.7%
VANDALISM	100	-	100	-	0.0%	100	-	0.0%
EQUIPMENT RENTS	-	(350)	350	-	0.0%	75	150.00	200.0%
CONTRACT SERVICES	6,000	1,320	4,680	6,180.86	132.1%	4,679	5,600.24	119.7%
WATER	1,500	-	1,500	1,378.11	91.9%	1,500	1,626.28	108.4%
ELECTRIC	3,300	-	3,300	1,911.19	57.9%	3,300	-	0.0%
<b>SUBTOTAL</b>	<b>19,700</b>	<b>2,172</b>	<b>17,528</b>	<b>16,142.35</b>	<b>92.1%</b>	<b>16,330</b>	<b>15,052.37</b>	<b>92.2%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>72,361</b>	<b>8,177</b>	<b>64,184</b>	<b>62,798.71</b>	<b>97.8%</b>	<b>61,521</b>	<b>60,243.41</b>	<b>97.9%</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>(50,469)</b>	<b>(8,177)</b>	<b>(3,218)</b>	<b>(2,445.72)</b>		<b>(2,209)</b>	<b>(1,193.28)</b>	

**Notes:**

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

Property tax assessments on the residents in the Oak Way Assessment District cannot be raised due to how the assessment district was originally established. As such, some operating expenditures must be supplemented by the General Fund in order for the Oak Way Park Fund to properly operate. The General Fund is currently supplementing the costs of salaries and benefits of this fund.

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

**CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PETERSON PARK - FUND 2497  
FINAL BUDGET: 2018-2019**



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
<b>INCOME</b>								
ASSESSMENTS	42,560	-	42,560	42,377.60	99.6%	42,560	42,377.60	99.6%
INTEREST	275	-	275	368.81	134.1%	275	542.18	197.2%
<b>TOTAL INCOME</b>	<b>42,835</b>	<b>-</b>	<b>42,835</b>	<b>42,746.41</b>	<b>99.8%</b>	<b>42,835</b>	<b>42,919.78</b>	<b>100.2%</b>
<b>OPERATING EXPENDITURES</b>								
<b>SALARIES AND BENEFITS</b>	<b>30,107</b>	<b>3,683</b>	<b>26,424</b>	<b>26,423.64</b>	<b>100.0%</b>	<b>25,696</b>	<b>25,695.96</b>	<b>100.0%</b>
<b>SERVICES AND SUPPLIES</b>								
AGRICULTURE	1,850	(315)	2,165	1,132.18	52.3%	1,850	1,481.54	80.1%
HOUSEHOLD SUPPLIES	-	-	-	-	0.0%	-	-	0.0%
STRUCTURES & GROUNDS	2,500	-	2,500	1,104.06	44.2%	2,500	1,263.76	50.6%
VANDALISM	100	-	100	-	0.0%	100	-	0.0%
EQUIPMENT RENTS	-	-	-	-	0.0%	-	-	0.0%
SMALL TOOLS	-	-	-	-	0.0%	-	-	0.0%
CONTRACT SERVICES	4,000	1,500	2,500	3,798.45	151.9%	2,500	3,687.55	147.5%
WATER	16,000	2,000	14,000	16,893.57	120.7%	14,000	15,927.96	113.8%
ELECTRIC	300	-	300	158.74	52.9%	300	144.70	48.2%
<b>SUBTOTAL</b>	<b>24,750</b>	<b>3,185</b>	<b>21,565</b>	<b>23,087.00</b>	<b>107.1%</b>	<b>21,250</b>	<b>22,505.51</b>	<b>105.9%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>54,857</b>	<b>6,868</b>	<b>47,989</b>	<b>49,510.64</b>	<b>103.2%</b>	<b>46,946</b>	<b>48,201.47</b>	<b>102.7%</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>(12,022)</b>	<b>(6,868)</b>	<b>(5,154)</b>	<b>(6,764.23)</b>		<b>(4,111)</b>	<b>(5,281.69)</b>	

**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.

Property tax assessments on the residents in the Peterson Park Assessment District cannot be raised due to how the assessment district was originally established. As such, some operating expenditures must be supplemented by the General Fund in order for the Peterson Park Fund to properly operate. The General Fund is currently supplementing the costs of salaries and benefits of this fund.

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

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - BARONI PARK - FUND 2498  
FINAL BUDGET: 2018-2019



	2018-2019 BUDGET	INCREASE (DECREASE)	2017-2018 BUDGET	2017-2018 ACTUAL YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL	2016-2017 % BUDGET
<b>INCOME</b>								
ASSESSMENTS	71,719	6,680	65,039	64,807.56	99.6%	63,341	68,610.36	108.3%
INTEREST	300	-	300	746.55	248.9%	300	869.18	289.7%
<b>TOTAL INCOME</b>	<b>72,019</b>	<b>6,680</b>	<b>65,339</b>	<b>65,554.11</b>	<b>100.3%</b>	<b>63,641</b>	<b>69,479.54</b>	<b>109.2%</b>
<b>OPERATING EXPENDITURES</b>								
<b>SALARIES AND BENEFITS</b>	<b>52,661</b>	<b>6,005</b>	<b>46,656</b>	<b>46,656.36</b>	<b>100.0%</b>	<b>45,191</b>	<b>45,191.04</b>	<b>100.0%</b>
SERVICES AND SUPPLIES								
AGRICULTURE	1,083	-	1,083	688.04	63.5%	850	734.14	86.4%
HOUSEHOLD SUPPLIES	-	-	-	-	0.0%	-	-	0.0%
STRUCTURES & GROUNDS	1,000	-	1,000	1,017.73	101.8%	1,000	783.84	78.4%
VANDALISM	100	(450)	550	-	0.0%	550	-	0.0%
EQUIPMENT RENTS	-	-	-	-	0.0%	-	-	0.0%
CONTRACT SERVICES	4,000	1,500	2,500	3,798.46	151.9%	2,500	3,687.57	147.5%
WATER	8,050	-	8,050	8,600.19	106.8%	8,050	8,007.17	99.5%
ELECTRIC	200	-	200	-	0.0%	200	-	0.0%
<b>SUBTOTAL</b>	<b>14,433</b>	<b>1,050</b>	<b>13,383</b>	<b>14,104.42</b>	<b>105.4%</b>	<b>13,150</b>	<b>13,212.72</b>	<b>100.5%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>67,094</b>	<b>7,055</b>	<b>60,039</b>	<b>60,760.78</b>	<b>101.2%</b>	<b>58,341</b>	<b>58,403.76</b>	<b>100.1%</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>4,925</b>	<b>(375)</b>	<b>5,300</b>	<b>4,793.33</b>	<b>90.4%</b>	<b>5,300</b>	<b>11,075.78</b>	<b>209.0%</b>
<b>ALLOCATION TO CAPITAL PROJECTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL FUND ACTIVITY</b>	<b>4,925</b>	<b>6,005</b>	<b>5,300</b>	<b>4,793.33</b>		<b>5,300</b>	<b>11,075.78</b>	

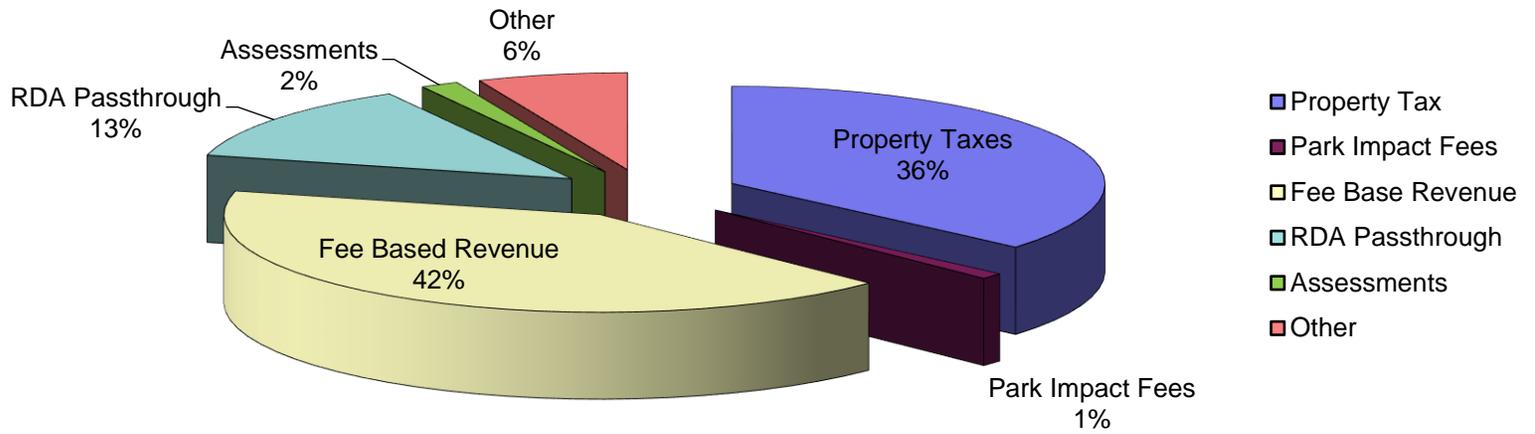
<b>CAPITAL PROJECTS</b>								
CAPITAL PROJECTS	-	-	-	-	0.0%	15,000	-	0.0%
<b>CAPITAL PROJECTS FUNDING</b>								
ALLOCATION FROM OPERATIONS	-	-	-	-	0.0%	-	-	0.0%
ALLOCATION FROM SPENDABLE RESTRICTED	-	-	-	-	0.0%	(15,000)	-	0.0%
	-	-	-	-		-	-	

Notes:

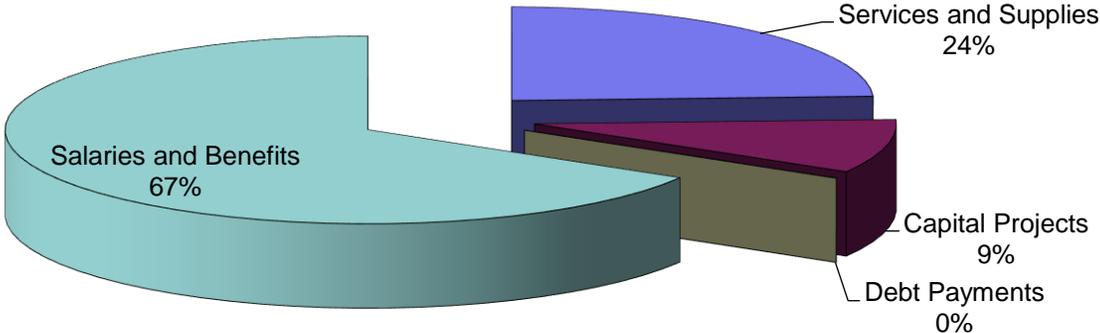
Property tax assessments on the residents in the Baroni Neighborhood Park Assessment District are used to pay the maintenance costs of Baroni Park which is maintained by CARD.

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

### CARD BUDGET: REVENUE BY SOURCE



# CARD BUDGET: BUDGETED EXPENDITURES



■ Services and Supplies   ■ Capital Projects   ■ Debt Payments   ■ Salaries and Benefits

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



The Chico Area Recreation and Park District serves a 225 square mile area with an approximated population of 109,000. The District is located in the northwest corner of Butte County, California including the urban area of Chico and surrounding farmland.

The District currently operates three recreation centers, two swimming pools, one gymnasium, and six park and recreation areas. District parks range in size from .44 acres to 40 acres. Park sites and facilities operated by the District include:

**FACILITIES**

Community Center

Location: 545 Vallombrosa Avenue  
Size: 3 acres  
Facilities: CARD administrative offices, recreation classrooms and multi-purpose room

Chico Creek Nature Center

Location: 1968 East 8th Street  
Size: 3.25 acres  
Facilities: Animal museum, exhibit hall, nature classroom, and administrative offices

Dorothy F. Johnson Neighborhood Center

Location: 775 East 16th Street  
Size: 3 acres  
Facilities: Community center, playground, picnic area and basketball court

Lakeside Pavilion

Location: 2565 California Park Drive  
Size: 1.6 acres  
Facilities: Community center, administrative offices and multi-purpose room

Pleasant Valley Pool and Recreation Center

Location: 2320 North Avenue  
Size: 1.1 acres  
Facilities: Community center and swimming pool

Shapiro Pool

Location: Oleander and Memorial Way  
Size: .44 acres  
Facilities: Swimming pool

**COMMUNITY PARKS**

Community Park

Location: East 20th Street and Martin Luther King Jr. Parkway  
Size: 40 acres  
Facilities: Playground, picnic area, three softball fields, seven tennis courts, two pickleball courts, seven soccer fields, three sand volleyball courts, restrooms and gymnasium

DeGarmo Park

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

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



**Hooker Oak Recreation Area**

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

**Wildwood Park**

Location: 100 Wildwood Avenue  
Size: 18 acres  
Facilities: Pavilion and picnic area, playground and two softball fields

**OTHER PARK SITES**

**Baroni Park**

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

**Ceres Park**

Location: Glenshire Lane  
Size: 5 acres  
Facilities: Undeveloped

**Hancock Park**

Location: North Marigold Ave.  
Size: 3.61 acres  
Facilities: Grassland and pathways

**Henshaw Avenue Park**

Location: Henshaw Avenue  
Size: 5 acres  
Facilities: Undeveloped

**Humboldt Avenue Skatepark**

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

**Oak Way Park**

Location: 1510 West 8th Avenue  
Size: 8.7 acres  
Facilities: Playground, basketball court, picnic area and restrooms

**Peterson Park**

Location: Rollins Lake Drive and Denali Drive  
Size: 5.5 acres  
Facilities: Playground, picnic area and basketball court

**Rotary Park**

Location: East 16th Street and Broadway  
Size: .7 acres  
Facilities: Playground, picnic area and basketball court

**Sycamore Park**

Location: One Mile Recreation Area  
Size: 3.5 acres  
Facilities: Softball field

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

**EFFECTIVE JAN 2018**



\* indicates change in job title or description from prior budget

<b>RANGE</b>	<b>STEP 1</b>	<b>STEP 2</b>	<b>STEP 3</b>	<b>STEP 4</b>	<b>STEP 5</b>
<b>RANGE C</b>					
Recreation Leader II, Park Labor III, Office Worker II, Lifeguard I, Swim Instructor, Facility Attendent I	\$11.00	\$11.44	\$11.90		
<b>RANGE D</b>					
Park Labor IV, Office Worker III, Recreation Leader III, Assistant Director, Lifeguard II, Swim Coach	\$12.00	\$12.48	\$12.98		
<b>RANGE E</b>					
Director, Specialist, Office Worker IV, Lifeguard III, Assistant Pool Manager, Hourly Program Instructor Facility Attendent II	\$13.00	\$13.52	\$14.06		
<b>RANGE F</b>					
1. Finance Clerk, HR Clerk	\$15.60	\$16.38	\$17.20		
2. Recreation Coordinator	\$18.87	\$19.81	\$20.80		
3. Facility Rental Coordinator	\$20.86	\$21.90	\$23.00		
<b>RANGE G - Instructors</b>					
1. Enrichment Teacher	\$13.00	\$15.00	\$17.00	\$20.00	\$22.00
2. Program Manager Nature Center Asst. Dir. Tiny Tots/KR Prog. Mgr	\$20.00	\$20.25	\$20.50	\$20.75	\$21.00
NOTES:	<ol style="list-style-type: none"> <li>1) Part time/Temporary/Seasonal employees will be initially employed at step one of the pay range unless the supervisor submits a written memorandum to the General Manager for approval that sets forth the justification for initially employing the employee at step two. No employee can be initially employed at a salary range above step two.</li> <li>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.</li> <li>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)</li> <li>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.</li> <li>5) Instructors under contract shall be compensated in accordance with the negotiated contract.</li> </ol>				



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

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

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

**EFFECTIVE JAN - DEC 2019**



\* indicates change in job title or description from prior budget

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

**NOTES:**

PT Employees are limited to working no more than 28 hours per week.

Temporary PT Employees are limited to a max. of 970 hours per Fiscal Year (July 1 - June 30)

Extended PT Employees are limited to working no more than 28 hours per week or 1560 hours per Fiscal Year.

Seasonal Employees work for a defined season for 120 days or less. They are limited to 35 hours or less per week. They may not work more than a total of 120 days for CARD in a single CALENDAR year.

Instructors under contract shall be compensated in accordance with the negotiated contract.

**ADULT SPORTS OFFICIAL RATES**

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

**Management**

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

**Other Full Time Employees**

July 1, 2018-June 30,2019						Merit Range			
	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	
<b>Executive Assistant</b>									
Hourly	\$	28.06	29.46	30.94	32.48	34.11	35.81	37.60	39.48
Monthly	\$	4,864	5,107	5,362	5,630	5,912	6,207	6,518	6,844
Annually	\$	58,365	61,283	64,347	67,565	70,943	74,490	78,214	82,125
<b>Finance Assistant</b>									
Hourly	\$	25.32	26.59	27.92	29.31	30.78	32.32	33.93	35.63
Monthly	\$	4,389	4,608	4,839	5,081	5,335	5,601	5,881	6,175
Annually	\$	52,666	55,299	58,064	60,967	64,015	67,216	70,577	74,106
<b>HR Payroll Specialist</b>									
Hourly	\$	17.93	18.83	19.77	20.76	21.79	22.88	24.03	25.23
Monthly	\$	3,107.87	3,263	3,426	3,598	3,777.63	3,967	4,165	4,373
Annually	\$	37,294	39,159	41,117	43,173	45,332	47,598	49,978	52,477
<b>Finance Specialist</b>									
Hourly	\$	17.93	18.83	19.77	20.76	21.79	22.88	24.03	25.23
Monthly	\$	3,107.87	3,263	3,426	3,598	3,777.63	3,967	4,165	4,373
Annually	\$	37,294	39,159	41,117	43,173	45,332	47,598	49,978	52,477
<b>Facility Coordinator</b>									
Hourly	\$	22.67	23.80	24.99	26.24	27.56	28.93	30.38	31.90
Monthly	\$	3,929	4,126	4,332	4,549	4,776	5,015	5,266	5,529
Annually	\$	47,154	49,511	51,987	54,586	57,315	60,181	63,190	66,350
<b>Customer Service Rep II</b>									
Hourly	\$	22.67	23.80	24.99	26.24	27.56	28.93	30.38	31.90
Monthly	\$	3,929	4,126	4,332	4,549	4,776	5,015	5,266	5,529
Annually	\$	47,154	49,511	51,987	54,586	57,315	60,181	63,190	66,350
<b>Customer Service Rep I</b>									
Hourly	\$	19.33	20.30	21.31	22.38	23.50	24.67	25.90	27.20
Monthly	\$	3,351	3,518	3,694	3,879	4,073	4,276	4,490	4,715
Annually	\$	40,206	42,217	44,328	46,544	48,871	51,315	53,880	56,574
<b>Marketing Coordinator</b>									
Hourly	\$	24.83	26.07	27.38	28.74	30.18	31.69	33.27	34.94
Monthly	\$	4,304	4,519	4,745	4,982	5,231	5,493	5,768	6,056
Annually	\$	51,646	54,229	56,940	59,787	62,777	65,915	69,211	72,672
<b>Recreation Coordinator</b>									
Hourly	\$	20.51	21.54	22.61	23.74	24.93	26.18	27.49	28.86
Monthly	\$	3,555	3,733	3,919	4,115	4,321	4,537	4,764	5,002
Annually	\$	42,661	44,794	47,034	49,385	51,854	54,447	57,170	60,028
<b>Sr. Recreation Supervisor</b>									
Hourly	\$	29.19	30.65	32.18	33.79	35.48	37.25	39.12	41.07
Monthly	\$	5,060	5,313	5,578	5,857	6,150	6,457	6,780	7,119
Annually	\$	60,715	63,751	66,939	70,285	73,800	77,490	81,364	85,432
<b>Recreation Supervisor</b>									
Hourly	\$	26.96	28.31	29.72	31.21	32.77	34.41	36.13	37.94
Monthly	\$	4,673	4,907	5,152	5,410	5,680	5,964	6,262	6,575
Annually	\$	56,077	58,881	61,825	64,916	68,162	71,570	75,148	78,906
<b>Nature Center Director</b>									
Hourly	\$	26.96	28.31	29.72	31.21	32.77	34.41	36.13	37.94
Monthly	\$	4,673	4,907	5,152	5,410	5,680	5,964	6,262	6,575
Annually	\$	56,077	58,881	61,825	64,916	68,162	71,570	75,148	78,906
<b>Park Supervisor</b>									
Hourly	\$	26.96	28.31	29.72	31.21	32.77	34.41	36.13	37.94
Monthly	\$	4,673	4,907	5,152	5,410	5,680	5,964	6,262	6,575
Annually	\$	56,077	58,881	61,825	64,916	68,162	71,570	75,148	78,906
<b>Utility II</b>									
Hourly	\$	24.41	25.63	26.91	28.26	29.67	31.15	32.71	34.35
Monthly	\$	4,231	4,443	4,665	4,898	5,143	5,400	5,670	5,954
Annually	\$	50,773	53,311	55,977	58,776	61,715	64,800	68,040	71,442
<b>Utility I</b>									
Hourly	\$	21.08	22.13	23.24	24.40	25.62	26.90	28.25	29.66
Monthly	\$	3,654	3,837	4,028	4,230	4,441	4,663	4,897	5,141
Annually	\$	43,846	46,039	48,341	50,758	53,296	55,960	58,758	61,696