

---

## **BOARD OF DIRECTORS REGULAR MEETING**

Thursday, June 25, 2026 – 4:00 P.M.

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

Documents produced and distributed less than 72 hours prior to or during an open session will be made available for public inspection at the meeting.

Agenda was posted prior to 4:00 PM Monday, June 22, 2026

### **BOARD MEMBERS**

Michael McGinnis, Chair  
Christopher Norden, Vice Chair  
Dave Donnan  
Tom Lando  
Jason Roye

### **CARD STAFF**

Annabel Grimm, General Manager  
Scott Schumann, Assistant General Manager  
Phil Aviles, Finance and Human Resources Director  
Holli Drobny, Administrative Director  
Erin Morrissey, Recreation Director

### **LEGAL COUNSEL**

Jackson Glick, Sac Valley Law

## **A G E N D A**

### **Zoom Meeting Information:**

<https://card.zoom.us/j/81607636750?pwd=R1NNUkZPYi9ySGNsNVQ3OXh0U1hoZz09>

Meeting ID: 816 0763 6750

Passcode: 156857

### **1. CALL TO ORDER**

1.1. Roll Call

### **2. PUBLIC COMMENTS**

*Members of the public may address the Board of Directors on any matter not listed on the Agenda and within the District's authority. Comments are limited to three minutes or as determined by the Chairman of the Board based on the number of speakers. The Board cannot take action on requests made under this section of the agenda.*

### **3. CONSENT AGENDA**

3.1. Minutes of the Regular Meeting of the Board of Directors on May 28, 2026 - Action Requested: Approve meeting minutes.

3.2. Minutes of the Special Meeting of the Board of Directors on June 4, 2026 - Action Requested: Approve meeting minutes.

3.3. May Monthly Financial Report (Staff Report FI-26-16) - Action Requested: Approve the monthly financials.

#### 4. REGULAR AGENDA

- 4.1. Establishing Appropriations Limits for Fiscal Year 2026-2027 (Staff Report FI-26-17 and Resolution 26-04) *Action Requested: Board of Directors adopt Resolution 26-04 establishing Appropriations Limits for the 2026-2027 Fiscal Year.*

Establishing annual appropriation limits for Special Districts, as required by Proposition 4, authorizes a limit of funds to be spent by the District.

- 4.2. Approval of the Fiscal Year 2026-2027 Budget and Budget Calendar (Staff Report 26-30 and Resolution 26-05) *Action Requested: Board of Directors adopt Resolution 26-05, including the budget calendar for Fiscal Year 2027-2028 adopting the upcoming fiscal year budget.*

A public hearing was held for the Fiscal Year 2026-2027 Budget on May 28, 2026. The budget calendar for Fiscal Year 2027-2028 will also be reviewed for approval.

- 4.3. Landscape and Lighting Assessment Districts (Staff Report FI-26-18 & Resolution 26-06) *Action Requested: Board of Directors adopt Resolution 26-06.*

Resolution 26-06 approves engineer's reports, confirms diagram and assessment, and orders the continuation of the levy of assessment for Fiscal Year 2026-27 for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts.

- 4.4. Hooker Oak ADA Improvements (Staff Report FI-26-19)

*Action requested: Award the Hooker Oak ADA Improvements project to Synergy in the amount of \$103,280, including additive alternates, and authorize the General Manager to execute the contract and associated documents.*

The Board will consider award of the Hooker Oak ADA Improvements project to Synergy, the lowest responsive bidder, following receipt of ten bids ranging from \$103,280 to \$188,590.

- 4.5. 2026 Adult Summer League Update (Staff Report 26-31) – *Information/possible action*  
Staff will provide a general update on the status of the 2026 Adult Summer League.

- 4.6. Depot Park Acquisition Update (Staff Report 26-32) – *Information/possible action*  
Staff will provide an update on the status of the Depot Park transfer from the City of Chico to the District.

- 4.7. Items Removed from the Consent Agenda

#### 5. NEW BUSINESS

5.1. California Special District Association North State Representative Election (Staff Report 26-33) - *Action requested: The Board consider and vote for the CSDA North State Representative seat in accordance with CSDA election procedures.*

The Board will discuss and select a candidate to support for North State Representative in the CSDA election.

5.2. Lakeside Pavilion Rental Update (Staff Report 26-34) – *Information provided/possible action*

District staff will provide an update on Lakeside Pavilion rental operations.

## **6. DIRECTOR COMMENTS**

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

## **7. STAFF COMMENTS**

Opportunity for District Staff to comment on items not listed on the agenda.

Recreation Update (Staff Report 26-35)

Parks and Facilities Update (Staff Report 26-36)

General Manager Update (Staff Report 26-37)

## **8. ADJOURNMENT**

Adjourn to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.

## **9. CLOSED SESSION**

Pursuant to Government Code 54957.6: Conference with Labor Negotiators

Annabel Grimm, General Manager

Union of Operating Engineers, Stationary Engineers (IUOE), Local 39

General Unit Service Employees International Union (SEIU)

Pursuant to Government §54956.9(d)(2): Conference with Legal Counsel — Anticipated Litigation

General Unit Service Employees International Union (SEIU)



## **BOARD OF DIRECTORS REGULAR MEETING MINUTES**

Thursday, May 28, 2026 – 4:00 P.M.

**Board Members Present:** Michael McGinnis, Chair  
Christopher Norden, Vice Chair  
Dave Donnan, Board Member  
Tom Lando, Board Member  
Jason Roye, Board Member

**Board Members Absent:**

**Staff Members Present:** Annabel Grimm, General Manager  
Phil Aviles, Finance and Human Resources Director  
Holli Drobny, Administrative Director  
Erin Morrissey, Recreation Director  
Scott Schumann, Parks and Facilities Director

**Legal Counsel Present:** Jackson Glick, Attorney at Law

### **1. CALL TO ORDER**

The meeting was called to order at 4:00, and a roll call was taken, as noted above.

### **2. PUBLIC COMMENTS**

Members of the public addressed the Board of Directors at this time on matters not already listed on the agenda.

Rudy Angel, a softball player w since 2004, expressed disappointment not being able to play softball on Friday nights and would have liked community input in the decision.

Emily Symes, stated the softball community are problem solvers and that the decision was made without that input, creating concerns about the future.

Director Lando stated that he was opposed to the decision and requested a special meeting to discuss the decision.

Kenneth Pulsifer, who umpires for the District and also plays in the leagues, stated that he is at the park five nights a week and his summer employment was impacted by the decision.

Jose Villa expressed disappointment and felt the decision lacked transparency.

The Board of Directors requested a Special Meeting for Thursday, June 4<sup>th</sup> at 4PM.

### **3. CONSENT AGENDA**

3.1. Minutes of the Regular Meeting of the Board of Directors on March 26, 2026 - *Action Requested: Approve meeting minutes.*

3.2. March and April Monthly Financial Report (Staff Report FI-26-13) - *Action Requested: Approve the monthly financial reports.*

**M/S/C/ (Directors Roye/Lando)** Board of Directors approved the consent agenda.  
**The motion was unanimously approved.**

#### **4. REGULAR AGENDA**

4.1. Levy Administration (Staff Report FI-26-14 and Resolution 26-03)

Director Lando inquired about the Baroni Park assessment and its inclusion of maintenance for the adjacent open space. General Manager Grimm stated that an administrative oversight in the conveyance documents restricted the use of funds to maintain the park only. It was reported that the City is maintaining that space. Jackson Glick, District Counsel, confirmed that there would be a way to correct the oversight and clarify, each agency's responsibility.

**M/S/C/ (Directors Norden/Lando)** Board of Directors Board of Directors directs SCI Consulting Group to prepare the Engineer's Report for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscape and Lighting Assessment Districts.

**The motion was unanimously approved.**

4.2. Public Hearing for Fiscal Year 2026-2027 Budget (Staff Report FI-26-15)

The public hearing was opened at 4:19 p.m. General Manager Grimm presented the proposed budget for Fiscal Year 2026–27. Director McGinnis expressed concerns about the projected revenue for the Aquatic Center. The Board requested the following from staff:

- A budget for Capital Projects.
- An itemized report of revenue and expenditures for the Aquatic Center.
- A contingency plan in the event the Aquatic Center is not successful.
- A timeline for the anticipated expenses and revenue of the Aquatic Center.

The public hearing was closed at 4:43 p.m.

The 26-27 Fiscal Year budget will be reviewed for adoption at the June Board of Directors meeting on June 25, 2026.

4.3. Acceptance of Grant Deed for Public Right-of-Way Dedication along Garner Lane (Staff Report 26-20)

The Board considered acceptance of a Grant Deed dedicating approximately 18,943 square feet of public right-of-way along Garner Lane (APN 006-400-088) to the City of Chico for public purposes, including roadway improvements, utilities, and related infrastructure.

**M/S/C/ (Directors Lando/Norden)** Board of Directors accepted the Grant Deed dedicating public right-of-way along Garner Lane to the City of Chico.

**The motion was unanimously approved.**

## 5. NEW BUSINESS

### 5.1. Capital Improvement Projects Remaining for 2025 – 2026 Fiscal Year (Staff Report 26-24)

The Board considered a budget reallocation utilizing cost savings from existing Capital Improvement Projects to fund three remaining fiscal year 2025–2026 projects: replacement of an aging playground feature at DeGarmo Park, installation of ADA-accessible pathways at Hooker Oak, and improvements to the audio-visual system at CARD Creekside. Director Lando requested a comprehensive report on all current Capital Projects.

**M/S/C/ (Directors Lando/McGinnis)** Board of Directors approved the reallocation of Capital Improvement Project cost savings within the 2025-2026 fiscal year budget to fund current capital improvement projects.

**The motion was unanimously approved.**

### 5.2. Veteran’s Memorial Parcel Adjustment (Staff Report 26-25)

Staff provided an informational update on a revision to the parcel map associated with the transfer of Veterans Memorial Park from the City of Chico to CARD. A discussion of future parking considerations for the site will be addressed at a future meeting. No action was taken.

### 5.3. Donation of Memorial Bench (Staff Report 26-26)

The Board considered acceptance of a memorial bench donated by Carol Cullen, a neighbor of Rotary Centennial Park, in memory of her son.

**M/S/C/ (Directors Norden/McGinnis)** Board of Directors accepted the donation of a memorial bench for placement at Rotary Centennial Park.

**The motion was unanimously approved.**

Ayes: McGinnis, Norden, Donnan, Roye

Noes: Lando

### 5.4. Consideration of a Bridge Loan Agreement (Staff Report 26-27)

The Board considered approval of a bridge loan agreement to provide interim financing for the development of District capital projects. Glick recommended a comprehensive presentation of the lender and loan terms, including the proposed loan documents in the Board materials, and requested that this item be moved to a future meeting.

**6. DIRECTORS' COMMENTS**

**7. STAFF COMMENTS**

**8. ADJOURNMENT**

Adjourned at 4:50 to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.

**9. CLOSED SESSION**

Pursuant to Government Code 54957.6: Conference with Labor Negotiators

Annabel Grimm, General Manager

Union of Operating Engineers, Stationary Engineers (IUOE), Local 39

General Unit Service Employees International Union (SEIU)

Pursuant to Government §54956.9(d)(2): Conference with Legal Counsel — Anticipated Litigation

General Unit Service Employees International Union (SEIU)

**CLOSED SESSION ANNOUNCEMENT**

Information was given; no action was taken.

## BOARD OF DIRECTORS REGULAR MEETING MINUTES

Thursday, June 4, 2026 – 4:00 P.M.

**DRAFT**

**Board Members Present:** Michael McGinnis, Chair  
Christopher Norden, Vice Chair  
Dave Donnan, Board Member  
Tom Lando, Board Member  
Jason Roye, Board Member

**Board Members Absent:**

**Staff Members Present:**

Annabel Grimm, General Manager  
Phil Aviles, Finance and Human Resources Director  
Holli Drobny, Administrative Director  
Erin Morrissey, Recreation Director  
Scott Schumann, Parks and Facilities Director

**Legal Counsel Present:** Jackson Glick, Attorney at Law

### 1. CALL TO ORDER

Chair McGinnis called the meeting to order at 4:00, as noted above.

### 2. PUBLIC COMMENTS

Correspondence was received related to the Summer Softball League pause.

### 3. REGULAR AGENDA

#### 3.1. 2026 Summer Adult Sports League Programming (Staff Report 26-28)

The Board reviewed and discussed programming plans for adult summer softball, soccer, and kickball leagues.

Members of the public addressed the Board of Directors.

Shelly Bollen advocated for softball summer leagues and the advantages of the sports league on mental health.

Tino requested the reinstatement of summer softball leagues.

Pablo Martinez expressed support for summer softball leagues and felt there was a lack of communication around the decision.

Danielle shared the impact softball had on her life.

Emily Syms questioned the decision to cancel outdoor summer leagues.

Andres advocated for summer soccer leagues, while acknowledging the challenges that exist with player conduct.

Mindy Porter respectfully asked the Board to reverse the decision.

**M/S/C/ (Directors Lando/Donnan)** Board of Directors direct staff to resume the summer leagues, and to hold a mandatory manager meeting where they sign an agreement related to participant behavior.

**The motion was unanimously approved.**

3.2. Chico Aquatic Center Operating Budget (Staff Report 26-29)

The Board reviewed the Chico Aquatic Center's operating budget in anticipation of the facility's opening in fall 2026. No action was taken.

**4. DIRECTORS' COMMENTS**

Chair McGinnis asked Staff to research the recent Supreme Court ruling regarding elections by Trustee Area versus At-Large and report back at a future meeting.

**5. STAFF COMMENTS**

**6. ADJOURNMENT**

Meeting adjourned at 5:15PM to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.

**7. CLOSED SESSION**

Pursuant to Government Code 54957.6: Conference with Labor Negotiators

Annabel Grimm, General Manager

Union of Operating Engineers, Stationary Engineers (IUOE), Local 39

General Unit Service Employees International Union (SEIU)

**CLOSED SESSION ANNOUNCEMENT**

Information provided, no action taken.



## BOARD OF DIRECTORS

# STAFF REPORT

**DATE:** June 25, 2026  
**TO:** Board of Directors  
**FROM:** Philip Aviles, Finance & Human Resources Director  
**SUBJECT:** Monthly Financial Reports for May

---

### May OVERVIEW

May financials performed consistent with previous months. The District received another tax installment from the county and additional impact fees from both the City and County. Operating income reported slightly down from the same period last year due to the new payment plan structure as mentioned in April's staff report.

Last year, the District offered payment plans requiring a 50% deposit at registration to ease the upfront cost of reserving multiple camps. Under the new registration software, payment plans now require only a 20% deposit to reserve a course, with the remaining 80% due approximately two weeks before the camp begins. This allows families to book more activities for the same or lower upfront cost.

While this change will affect year-over-year comparisons for the period, it will not impact overall operating revenue. Year over Year YTD activity reported 0.36% growth for operating income which supports this.

May represents **91.67%** of the annual budget.

### BUDGET ANALYSIS

**Revenue:** May revenue remained just below goal at 89.55%.

#### Operating Income:

- **Tax Revenue:** The District received \$778k in tax revenue disbursement which resulted in 97.83% of annual budget.
- **Program Income:** Revenue reported at \$5.8M YTD and \$253k in period activity, slightly higher than April for 84.66% YTD. As noted in the overview, this was largely due to the shift of our new payment plan.
- **Other Income:** Revenue remained behind plan at 40.58%, primarily impacted by a drop in interest income as cash has been outlaid for capital projects.

**Expenses:** Expenses reported at 88.89% of budget and continued to report under plan.

- Salaries & Wages reported under budget at 87.60%.
- Employee Benefits reported under budget at 89.75%.

- Supplies & Services reported at 83.52%
- Repairs & Maintenance reported at 119.48% of budget. As mentioned previously, this is due to expense being captured here that needs to be journaled to DFM, ADA or Assessment Parks at year end.
- Utilities remained under plan at 80.46%.
- Contracts reported over the annual budget at 121.82% as a result of expense reclassification from general services.

**Program Income:** Youth Sports surpassed plan at 106.88% of budgeted revenue, Contract Programs and Field Rentals had already surpassed the annual revenue budget in April. ASP issued final invoice for Q4 in June which will be represented on next month's report.

- **Rentals:** Revenue reported at 101.60% between Facility, Picnic and Field Rentals. Rentals met annual revenue goal in May and remained under expense at 89.16%.
- **Contracted Programs:** April revenue was reported at 129.38% of plan while expenses reported at 93.15%. The revenue and expense in Contract Programs represents the revenue share model between Independent Contractors and the District. Gross revenue for Contract Programs is \$606k YTD.
- **Adult Sports:** Period activity reported \$34k in revenue which represented 77.09% of budget.
- **Inclusion:** Revenue for inclusion has been captured within ASP while expense is recorded in the Inclusion line, causing a misrepresentation between revenue and expense for Inclusion programming.
- **Youth Sports:** Revenue reported at 106.88% of plan while expenses reported at 77.36%, respectively.

**Assessment Districts:** Assessment Districts had no period activity. Reporting is expected to catch up to plan by FYE.

**Impact Fees:** City and County fees were reported at \$10k and \$3k, respectively.

**Cash Accounts:** Cash Balances continue to deplete from prior year due to construction progress at the Aquatic Center. The LWCF grant method of payment is reimbursement. The District can receive up to 80% recovery cost before final construction. The final disbursement will be issued after the construction is complete and the park is open.



## Monthly Financial Reports May 2026

### KEY TERMS

**Original:** Board adopted budget amount

**Current:** Subsequent Board approved budget changes

**Period Activity:** Financial transactions occurring in the month being reported

**Fiscal Activity:** Year-to-date information

**Variance:** Fiscal Activity less the Current Budget

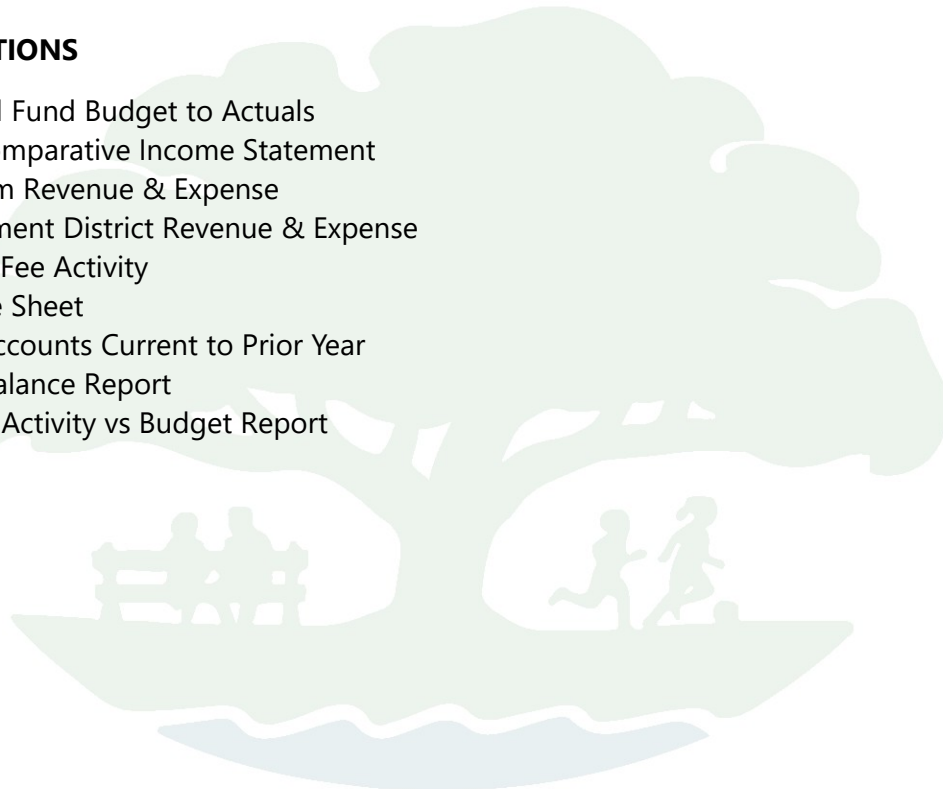
**Percent Used:** Percentage of Fiscal Activity from the Current Budget.

**Figures:** Surplus is a positive and Deficit is shown as a negative (-) number

**YOY:** Year-Over-Year Comparison

### REPORT SECTIONS

1. General Fund Budget to Actuals
2. YOY Comparative Income Statement
3. Program Revenue & Expense
4. Assessment District Revenue & Expense
5. Impact Fee Activity
6. Balance Sheet
7. Cash Accounts Current to Prior Year
8. Fund Balance Report
9. Project Activity vs Budget Report





Chico Area Recreation and Park District

# General Fund to Budget Actual

For Fiscal: FY 2026 Period Ending: 05/31/2026

Class	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 90 - General Fund</b>						
<b>Revenue</b>						
50 - Taxes	7,400,000.00	7,400,000.00	778,157.91	7,239,240.81	-160,759.19	97.83%
53 - Operating Income	6,920,012.00	6,920,012.00	253,442.83	5,858,597.92	-1,061,414.08	84.66%
55 - Other Income	558,530.00	558,530.00	7,998.12	226,637.61	-331,892.39	40.58%
<b>Revenue Total:</b>	<b>14,878,542.00</b>	<b>14,878,542.00</b>	<b>1,039,598.86</b>	<b>13,324,476.34</b>	<b>-1,554,065.66</b>	<b>89.55%</b>
<b>Expense</b>						
60 - Salaries & Wages	8,103,452.00	8,103,452.00	971,479.70	7,098,234.26	1,005,217.74	87.60%
61 - Employee Benefits	2,458,549.00	2,458,549.00	199,876.75	2,206,464.42	252,084.58	89.75%
62 - Supplies & Services	2,425,768.50	2,425,768.50	146,217.72	2,025,954.29	399,814.21	83.52%
63 - Repairs & Maintenance	242,325.00	242,325.00	31,349.58	289,528.48	-47,203.48	119.48%
64 - Utilities	893,404.80	893,404.80	23,324.04	718,870.96	174,533.84	80.46%
65 - Contracts	706,200.00	706,200.00	37,858.98	860,290.25	-154,090.25	121.82%
69 - Other Expenses	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00%
<b>Expense Total:</b>	<b>14,849,699.30</b>	<b>14,849,699.30</b>	<b>1,410,106.77</b>	<b>13,199,342.66</b>	<b>1,650,356.64</b>	<b>88.89%</b>
<b>Fund: 90 - General Fund Surplus (Deficit):</b>	<b>28,842.70</b>	<b>28,842.70</b>	<b>-370,507.91</b>	<b>125,133.68</b>	<b>96,290.98</b>	<b>433.85%</b>
<b>Report Surplus (Deficit):</b>	<b>28,842.70</b>	<b>28,842.70</b>	<b>-370,507.91</b>	<b>125,133.68</b>	<b>96,290.98</b>	<b>433.85%</b>



Chico Area Recreation and Park District

# YOY Comparative Income Statement

For the Period Ending 05/31/2026

Class	FY 2026 May Activity	FY 2025 May Activity	May Variance Favorable / (Unfavorable)	Variance %	FY 2026 YTD Activity	FY 2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Revenue</b>								
50 - Taxes	778,157.91	717,829.09	60,328.82	8.40%	7,239,240.81	7,001,402.23	237,838.58	3.40%
53 - Operating Income	253,442.83	274,611.82	-21,168.99	-7.71%	5,858,597.92	5,837,700.18	20,897.74	0.36%
55 - Other Income	7,998.12	66,267.57	-58,269.45	-87.93%	226,637.61	704,570.22	-477,932.61	-67.83%
<b>Revenue Total:</b>	<b>1,039,598.86</b>	<b>1,058,708.48</b>	<b>-19,109.62</b>	<b>-1.80%</b>	<b>13,324,476.34</b>	<b>13,543,672.63</b>	<b>-219,196.29</b>	<b>-1.62%</b>
<b>Expense</b>								
60 - Salaries & Wages	971,479.70	804,835.67	-166,644.03	-20.71%	7,098,234.26	6,152,385.17	-945,849.09	-15.37%
61 - Employee Benefits	199,876.75	162,720.26	-37,156.49	-22.83%	2,206,464.42	1,481,951.38	-724,513.04	-48.89%
62 - Supplies & Services	146,217.72	103,012.89	-43,204.83	-41.94%	2,025,954.29	1,944,037.14	-81,917.15	-4.21%
63 - Repairs & Maintenance	31,349.58	30,050.38	-1,299.20	-4.32%	289,528.48	289,767.37	238.89	0.08%
64 - Utilities	23,324.04	53,366.46	30,042.42	56.29%	718,870.96	671,843.19	-47,027.77	-7.00%
65 - Contracts	37,858.98	40,135.05	2,276.07	5.67%	860,290.25	542,365.98	-317,924.27	-58.62%
<b>Expense Total:</b>	<b>1,410,106.77</b>	<b>1,194,120.71</b>	<b>-215,986.06</b>	<b>-18.09%</b>	<b>13,199,342.66</b>	<b>11,082,350.23</b>	<b>-2,116,992.43</b>	<b>-19.10%</b>
<b>Total Surplus (Deficit):</b>	<b>-370,507.91</b>	<b>-135,412.23</b>	<b>-235,095.68</b>	<b>-173.61%</b>	<b>125,133.68</b>	<b>2,461,322.40</b>	<b>-2,336,188.72</b>	<b>-94.92%</b>



Chico Area Recreation and Park District

# Program Revenue & Expense

For Fiscal: FY 2026 Period Ending: 05/31/2026

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Program: 11610 - Facility Rentals</b>						
Revenue	360,000.00	360,000.00	99,385.50	378,598.25	18,598.25	105.17%
Expense	351,351.00	351,351.00	41,367.85	313,278.00	38,073.00	89.16%
<b>Program: 11610 - Facility Rentals Surplus (Deficit):</b>	<b>8,649.00</b>	<b>8,649.00</b>	<b>58,017.65</b>	<b>65,320.25</b>	<b>56,671.25</b>	<b>755.23%</b>
<b>Program: 11611 - Picnic Rentals</b>						
Revenue	60,000.00	60,000.00	9,255.20	45,504.70	-14,495.30	75.84%
<b>Program: 11611 - Picnic Rentals Total:</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>9,255.20</b>	<b>45,504.70</b>	<b>-14,495.30</b>	<b>75.84%</b>
<b>Program: 11612 - Field Rentals</b>						
Revenue	100,000.00	100,000.00	2,875.92	104,196.56	4,196.56	104.20%
Expense	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00%
<b>Program: 11612 - Field Rentals Surplus (Deficit):</b>	<b>95,000.00</b>	<b>95,000.00</b>	<b>2,875.92</b>	<b>104,196.56</b>	<b>9,196.56</b>	<b>109.68%</b>
<b>Program: 11710 - Special Events</b>						
Revenue	208,000.00	208,000.00	3,877.00	119,685.46	-88,314.54	57.54%
Expense	101,923.00	101,923.00	9,885.02	156,997.16	-55,074.16	154.04%
<b>Program: 11710 - Special Events Surplus (Deficit):</b>	<b>106,077.00</b>	<b>106,077.00</b>	<b>-6,008.02</b>	<b>-37,311.70</b>	<b>-143,388.70</b>	<b>-35.17%</b>
<b>Program: 22200 - Camps</b>						
Revenue	757,740.00	757,740.00	-22,532.65	419,854.60	-337,885.40	55.41%
Expense	668,314.00	668,314.00	24,364.23	420,461.98	247,852.02	62.91%
<b>Program: 22200 - Camps Surplus (Deficit):</b>	<b>89,426.00</b>	<b>89,426.00</b>	<b>-46,896.88</b>	<b>-607.38</b>	<b>-90,033.38</b>	<b>-0.68%</b>
<b>Program: 22310 - Youth Sports</b>						
Revenue	417,771.10	417,771.10	16,559.82	446,520.09	28,748.99	106.88%
Expense	500,317.00	500,317.00	46,661.63	387,051.53	113,265.47	77.36%
<b>Program: 22310 - Youth Sports Surplus (Deficit):</b>	<b>-82,545.90</b>	<b>-82,545.90</b>	<b>-30,101.81</b>	<b>59,468.56</b>	<b>142,014.46</b>	<b>-72.04%</b>
<b>Program: 22320 - Adult Sports</b>						
Revenue	365,080.00	365,080.00	33,661.83	281,441.03	-83,638.97	77.09%
Expense	518,168.00	518,168.00	50,599.69	350,154.48	168,013.52	67.58%
<b>Program: 22320 - Adult Sports Surplus (Deficit):</b>	<b>-153,088.00</b>	<b>-153,088.00</b>	<b>-16,937.86</b>	<b>-68,713.45</b>	<b>84,374.55</b>	<b>44.88%</b>
<b>Program: 22330 - Action Sports</b>						
Expense	0.00	0.00	0.00	522.23	-522.23	0.00%
<b>Program: 22330 - Action Sports Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>522.23</b>	<b>-522.23</b>	<b>0.00%</b>
<b>Program: 22400 - Contract Programs</b>						
Revenue	217,828.00	217,828.00	20,943.18	281,825.24	63,997.24	129.38%
Expense	348,254.00	348,254.00	29,314.78	324,395.58	23,858.42	93.15%
<b>Program: 22400 - Contract Programs Surplus (Deficit):</b>	<b>-130,426.00</b>	<b>-130,426.00</b>	<b>-8,371.60</b>	<b>-42,570.34</b>	<b>87,855.66</b>	<b>32.64%</b>
<b>Program: 22510 - After School Program</b>						
Revenue	2,664,607.00	2,664,607.00	36,052.07	2,365,820.60	-298,786.40	88.79%
Expense	2,223,122.00	2,223,122.00	281,511.33	1,674,855.71	548,266.29	75.34%
<b>Program: 22510 - After School Program Surplus (Deficit):</b>	<b>441,485.00</b>	<b>441,485.00</b>	<b>-245,459.26</b>	<b>690,964.89</b>	<b>249,479.89</b>	<b>156.51%</b>
<b>Program: 22600 - NC Admin</b>						
Revenue	230,238.00	230,238.00	32,161.17	146,493.32	-83,744.68	63.63%
Expense	254,727.00	254,727.00	43,520.55	317,598.64	-62,871.64	124.68%
<b>Program: 22600 - NC Admin Surplus (Deficit):</b>	<b>-24,489.00</b>	<b>-24,489.00</b>	<b>-11,359.38</b>	<b>-171,105.32</b>	<b>-146,616.32</b>	<b>698.70%</b>
<b>Program: 22630 - Nature ABC</b>						
Revenue	8,530.00	8,530.00	2,420.23	6,082.33	-2,447.67	71.31%
Expense	7,977.00	7,977.00	85.31	1,385.99	6,591.01	17.37%
<b>Program: 22630 - Nature ABC Surplus (Deficit):</b>	<b>553.00</b>	<b>553.00</b>	<b>2,334.92</b>	<b>4,696.34</b>	<b>4,143.34</b>	<b>849.25%</b>
<b>Program: 22800 - PV Pool</b>						
Revenue	232,919.90	232,919.90	2,904.42	79,312.50	-153,607.40	34.05%

**Budget Report**

**For Fiscal: FY 2026 Period Ending: 05/31/2026**

<b>Account Type</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Used</b>
Expense	339,936.00	339,936.00	16,646.77	190,042.99	149,893.01	55.91%
<b>Program: 22800 - PV Pool Surplus (Deficit):</b>	<b>-107,016.10</b>	<b>-107,016.10</b>	<b>-13,742.35</b>	<b>-110,730.49</b>	<b>-3,714.39</b>	<b>103.47%</b>
<b>Program: 22900 - Youth Leader</b>						
Revenue	36,000.00	36,000.00	0.00	200.00	-35,800.00	0.56%
Expense	420.00	420.00	0.00	622.73	-202.73	148.27%
<b>Program: 22900 - Youth Leader Surplus (Deficit):</b>	<b>35,580.00</b>	<b>35,580.00</b>	<b>0.00</b>	<b>-422.73</b>	<b>-36,002.73</b>	<b>-1.19%</b>
<b>Program: 22910 - Inclusion</b>						
Revenue	159,009.00	159,009.00	148.14	2,028.00	-156,981.00	1.28%
Expense	123,374.00	123,374.00	72,139.28	391,166.44	-267,792.44	317.06%
<b>Program: 22910 - Inclusion Surplus (Deficit):</b>	<b>35,635.00</b>	<b>35,635.00</b>	<b>-71,991.14</b>	<b>-389,138.44</b>	<b>-424,773.44</b>	<b>-1,092.01%</b>
<b>Report Surplus (Deficit):</b>	<b>374,840.00</b>	<b>374,840.00</b>	<b>-378,384.61</b>	<b>149,029.22</b>	<b>-225,810.78</b>	<b>39.76%</b>



Chico Area Recreation and Park District

# Assessment Districts

For Fiscal: FY 2026 Period Ending: 05/31/2026

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 60 - Baroni Park</b>						
Revenue	142,155.00	142,155.00	0.00	111,015.62	-31,139.38	78.09%
Expense	137,155.00	137,155.00	17,480.54	114,341.98	22,813.02	83.37%
<b>Fund: 60 - Baroni Park Surplus (Deficit):</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>-17,480.54</b>	<b>-3,326.36</b>	<b>-8,326.36</b>	<b>-66.53%</b>
<b>Fund: 63 - Indigo Park</b>						
Revenue	94,531.00	94,531.00	0.00	50,099.68	-44,431.32	53.00%
Expense	94,531.00	94,531.00	8,138.79	70,151.06	24,379.94	74.21%
<b>Fund: 63 - Indigo Park Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-8,138.79</b>	<b>-20,051.38</b>	<b>-20,051.38</b>	<b>0.00%</b>
<b>Fund: 65 - Oak Way Park</b>						
Revenue	182,190.00	182,190.00	0.00	24,029.42	-158,160.58	13.19%
Expense	182,190.00	182,190.00	14,009.44	139,649.00	42,541.00	76.65%
<b>Fund: 65 - Oak Way Park Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-14,009.44</b>	<b>-115,619.58</b>	<b>-115,619.58</b>	<b>0.00%</b>
<b>Fund: 67 - Peterson Park (Amber Grove)</b>						
Revenue	158,229.00	158,229.00	0.00	42,257.85	-115,971.15	26.71%
Expense	158,229.00	158,229.00	11,697.54	118,229.93	39,999.07	74.72%
<b>Fund: 67 - Peterson Park (Amber Grove) Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-11,697.54</b>	<b>-75,972.08</b>	<b>-75,972.08</b>	<b>0.00%</b>
<b>Report Surplus (Deficit):</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>-51,326.31</b>	<b>-214,969.40</b>	<b>-219,969.40</b>	<b>-4,299.39%</b>



Chico Area Recreation and Park District

# Impact Fee Activity

For Fiscal: FY 2026 Period Ending: 05/31/2026

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 70 - City Impact Fees (Community Park)</b>						
Revenue	1,360,000.00	1,360,000.00	10,366.21	4,936,782.83	3,576,782.83	363.00%
<b>Fund: 70 - City Impact Fees (Community Park) Total:</b>	<b>1,360,000.00</b>	<b>1,360,000.00</b>	<b>10,366.21</b>	<b>4,936,782.83</b>	<b>3,576,782.83</b>	<b>363.00%</b>
<b>Fund: 80 - County Impact Fees</b>						
Revenue	75,000.00	75,000.00	2,722.78	42,857.71	-32,142.29	57.14%
<b>Fund: 80 - County Impact Fees Total:</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>2,722.78</b>	<b>42,857.71</b>	<b>-32,142.29</b>	<b>57.14%</b>
<b>Report Total:</b>	<b>1,435,000.00</b>	<b>1,435,000.00</b>	<b>13,088.99</b>	<b>4,979,640.54</b>	<b>3,544,640.54</b>	<b>347.01%</b>



Chico Area Recreation and Park District

# Balance Sheet

As Of 05/31/2026

Account	Name	Balance
<b>Fund: 90 - General Fund</b>		
<b>Assets</b>		
<a href="#">90-1016</a>	Petty Cash	800.00
<a href="#">90-1021</a>	Claim On Cash - General	-8,384,644.86
<a href="#">90-1210</a>	Land	18,393,214.21
<a href="#">90-1212</a>	Land Improvements	35,358,109.56
<a href="#">90-1215</a>	Leasehold Improvements	2,009,521.47
<a href="#">90-1220</a>	Buildings and Components	270,258.28
<a href="#">90-1225</a>	Building Improvements & Renovations	334,263.34
<a href="#">90-1230</a>	Construction in Progress	20,174,590.45
<a href="#">90-1235</a>	Equipment	1,275,340.26
<a href="#">90-1240</a>	Vehicles	777,619.75
<a href="#">90-1250</a>	Technology Hardware	296,192.00
<a href="#">90-1270</a>	Accumulated Depreciation	-20,415,278.75
<a href="#">90-1310</a>	Accounts Receivable	455,597.04
<a href="#">90-1340</a>	Suspense	12,450.27
<a href="#">90-1360</a>	Deferred Outflows of Resources	1,234,618.00
	<b>Total Assets:</b>	<b>51,792,651.02</b>
		<b><u>51,792,651.02</u></b>
<b>Liability</b>		
<a href="#">90-2004</a>	Deferred Inflows of Resources	135,905.00
<a href="#">90-2010</a>	Vouchers Payable	138,646.93
<a href="#">90-2014</a>	Accrued Wages and Salaries Payable	210,509.38
<a href="#">90-2015</a>	Payroll Corrections	-131.07
<a href="#">90-2016</a>	Compensated Absences Payable	336,786.15
<a href="#">90-2018</a>	457 Employee Contribution	4,168.60
<a href="#">90-2020</a>	457 ROTH Employee Contribution	2,325.00
<a href="#">90-2022</a>	CalPERS - Employee	31,193.55
<a href="#">90-2024</a>	CalPERS - Employer	37,963.66
<a href="#">90-2026</a>	Federal Withholding	96,410.30
<a href="#">90-2030</a>	Garnishments	2,797.35
<a href="#">90-2031</a>	HSA	-14,194.50
<a href="#">90-2032</a>	Benefits Payable	-86,912.83
<a href="#">90-2036</a>	Medicare and Social Security - Employee	111,877.15
<a href="#">90-2038</a>	Medicare and Social Security - Employer	27,924.09
<a href="#">90-2040</a>	State Withholding	72,905.37
<a href="#">90-2042</a>	SDI	9,507.64
<a href="#">90-2044</a>	Union Dues - Parks Staff	-537.56
<a href="#">90-2046</a>	Union Dues - Supervisor	556.11
<a href="#">90-2052</a>	Deferred Revenue	625,380.06
<a href="#">90-2056</a>	Other Liability - Class Clearing Acct	-70,230.75
<a href="#">90-2058</a>	Net Pension Liability	3,223,546.00
<a href="#">90-2060</a>	Time Expired Holding Acct	8,298.11
<a href="#">90-2062</a>	Prepaid Facilities Transfer	-1,091.00
<a href="#">90-2066</a>	Security Deposits	92,254.77
<a href="#">90-2070</a>	Sales Tax	263.12
<a href="#">90-2099</a>	Due To- General	-226,646.60
	<b>Total Liability:</b>	<b>4,769,474.03</b>
<b>Equity</b>		
<a href="#">90-3010</a>	Fund Balance - NonSpendable	35,555,915.76
<a href="#">90-3020</a>	Fund Balance - Restricted	2,500,000.00
<a href="#">90-3050</a>	Fund Balance - Unassigned	8,945,488.10
	<b>Total Beginning Equity:</b>	<b>47,001,403.86</b>

**Balance Sheet**

As Of 05/31/2026

<b>Account</b>	<b>Name</b>	<b>Balance</b>
Total Revenue		13,324,476.34
Total Expense		<u>13,302,703.21</u>
<b>Revenues Over/Under Expenses</b>		<b>21,773.13</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>47,023,176.99</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>51,792,651.02</u></b>

**Balance Sheet**

**As Of 05/31/2026**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 99 - POOLED CASH</b>			
<b>Assets</b>			
<a href="#">99-1010</a>	Cash In Bank - US Bank Treasurer	4,571,353.91	
<a href="#">99-1011</a>	Cash In Bank - Golden Valley Bank	722,592.16	
<a href="#">99-1012</a>	Cash In Bank - California Class Investment	4,861.40	
<a href="#">99-1014</a>	Cash In Bank - GVB Investment Account	2,785,697.64	
<a href="#">99-1018</a>	Cash In Bank - Tri Counties Investment Ac	1,224,279.96	
<a href="#">99-1384</a>	Due From Other Funds-General	-226,646.60	
	<b>Total Assets:</b>	<b>7,636,954.15</b>	<b><u>7,636,954.15</u></b>
<b>Liability</b>			
<a href="#">99-2006</a>	Accounts Payable (Pooled Cash)	-226,646.60	
<a href="#">99-2007</a>	Wages Payable	-2,446.00	
<a href="#">99-2054</a>	Due To Other Funds (Pooled Cash)	7,866,046.75	
	<b>Total Liability:</b>	<b>7,636,954.15</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>7,636,954.15</u></b>



## Cash Accounts Current to Prior Year

<b>Current Year</b>	<b>Balance</b>	<b>Prior Year</b>	<b>Balance</b>
As of 5/31/2026		As of 5/31/2025	
Petty Cash	800.00	Petty Cash	800.00
US Bank - County Treasurer	4,571,353.91	US Bank - County Treasurer	6,065,018.29
Golden Valley Bank - Operations	734,632.45	Golden Valley Bank - Operations	794,360.83
California CLASS	4,861.40	California CLASS	2,769,998.11
GVB Investment	2,785,697.64	GVB Investment	11,675,312.40
TCB Investment	1,224,279.96	TCB Investment	1,177,561.65
<b>TOTAL</b>	<b>9,321,625.36</b>	<b>TOTAL</b>	<b>22,483,051.28</b>



# Fund Balance Report

Chico Area Recreation and Park District

# Account Summary

As of 05/31/2026

	<u>90 - General</u>	<u>60 - Baroni</u>	<u>63 - Indigo Park</u>	<u>65 - Oak Way</u>	<u>67 - Peterson</u>	<u>70 - City Impact</u>	<u>80 - County</u>	<u>Total</u>
	<u>Fund</u>	<u>Park</u>		<u>Park</u>	<u>Park (Amber)</u>	<u>Fees</u>	<u>Impact Fees</u>	
<b>Asset</b>								
1016 - Petty Cash	800	-	-	-	-	-	-	800
1021 - CLAIM ON CASH	(8,384,645)	67,005	3,370	(115,985)	(36,750)	15,742,924	590,129	7,866,047
1210 - 1250 - Fixed Assets	78,889,109	-	-	-	-	-	-	78,889,109
1270 - Accumulated Depreciation	(20,415,279)	-	-	-	-	-	-	(20,415,279)
1310 - Accounts Receivable	455,597	-	-	-	-	-	-	455,597
1340 - Suspense	12,450	-	-	-	-	-	-	12,450
1360 - Deferred Outflows of Resources	1,234,618	-	-	-	-	-	-	1,234,618
<b>Total Asset:</b>	<b>51,792,651</b>	<b>67,005</b>	<b>3,370</b>	<b>(115,985)</b>	<b>(36,750)</b>	<b>15,742,924</b>	<b>590,129</b>	<b>68,043,343</b>
<b>Liability</b>								
2004 - Deferred Inflows of Resources	135,905	-	-	-	-	-	-	135,905
2056 - Other Liab-Class Clearing Acct	(70,231)	-	-	-	-	-	-	(70,231)
2058 - Net Pension Liability	3,223,546	-	-	-	-	-	-	3,223,546
2010 - 2099 - Other Current Liabilities	1,480,254	-	-	-	-	-	-	1,480,254
<b>Total Liability:</b>	<b>4,769,474</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,769,474</b>
<b>Equity</b>								
3010 - Fund Balance - Nonspendable	35,555,916	-	-	-	-	-	-	35,555,916
3020 - Fund Balance - Restricted	2,500,000	70,331	12,780	-	38,448	10,806,141	547,271	13,974,971
3030 - Fund Balance - Committed	-	-	10,641	(366)	774	-	-	11,050
3050 - Fund Balance - Unassigned	8,945,488	-	-	-	-	-	-	8,945,488
<b>Total Total Beginning Equity:</b>	<b>47,001,404</b>	<b>70,331</b>	<b>23,421</b>	<b>(366)</b>	<b>39,222</b>	<b>10,806,141</b>	<b>547,271</b>	<b>58,487,425</b>
Total Revenue	13,324,476	111,016	50,100	24,029	42,258	4,936,783	42,858	18,531,519
Total Expense	13,302,703	114,342	70,151	139,649	118,230	-	-	13,745,075
<b>Revenues Over/Under Expenses</b>	<b>21,773</b>	<b>(3,326)</b>	<b>(20,051)</b>	<b>(115,620)</b>	<b>(75,972)</b>	<b>4,936,783</b>	<b>42,858</b>	<b>4,786,444</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>47,023,177</b>	<b>67,005</b>	<b>3,370</b>	<b>(115,985)</b>	<b>(36,750)</b>	<b>15,742,924</b>	<b>590,129</b>	<b>63,273,869</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>51,792,651</b>	<b>67,005</b>	<b>3,370</b>	<b>(115,985)</b>	<b>(36,750)</b>	<b>15,742,924</b>	<b>590,129</b>	<b>68,043,343</b>

# Project Activity vs Budget Report

Date Range: 07/01/2025 - 05/31/2026

## Summary

### Project Summary

Project Number	Project Name	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining
<a href="#">2324-102</a>	AQC - Design	2,075,000.00	0.00	1,757,296.19	207,015.77	1,964,311.96	110,688.04
<a href="#">2324-103</a>	AQC - Construction	34,200,628.00	1,200,628.00	851,859.54	14,181,901.01	15,033,760.55	19,166,867.45
<a href="#">2324-104</a>	ADA Compliance Upgrades	205,000.00	0.00	197,555.64	1,442.43	198,998.07	6,001.93
<a href="#">2324-105</a>	DFM Upgrades	205,000.00	0.00	46,507.72	7,812.68	54,320.40	150,679.60
<a href="#">2324-107</a>	DST - Irrigation Smart Controller Upgr	519,040.00	300,000.00	221,015.96	247,929.08	468,945.04	50,094.96
<a href="#">2324-109</a>	COM - Maintenance Building	1,622,350.00	100,000.00	558,956.82	1,045,010.07	1,603,966.89	18,383.11
<a href="#">2425-101</a>	HEN - Park Development	3,500,000.00	0.00	45,069.28	308,148.10	353,217.38	3,146,782.62
<a href="#">2526-101</a>	DEG - Yard Expansion	35,000.00	35,000.00	0.00	29,986.45	29,986.45	5,013.55
<a href="#">2526-102</a>	CCC - Office Expansion	25,000.00	25,000.00	0.00	22,888.57	22,888.57	2,111.43
<a href="#">2526-201</a>	DFJ - Oven Replacement	25,000.00	25,000.00	0.00	23,036.11	23,036.11	1,963.89
<a href="#">2526-202</a>	DST - Gator w/Spray Tank	55,000.00	55,000.00	0.00	49,597.87	49,597.87	5,402.13
<a href="#">2526-203</a>	DST - Vehicle Replacement (2 trucks)	138,000.00	138,000.00	0.00	109,526.06	109,526.06	28,473.94
<a href="#">2526-204</a>	COM - Mower (6ft)	45,000.00	45,000.00	0.00	43,013.57	43,013.57	1,986.43
<a href="#">2526-205</a>	DST - Vehicles	45,000.00	45,000.00	0.00	38,789.05	38,789.05	6,210.95
<a href="#">2526-901</a>	HAR - Shade Structure	40,000.00	40,000.00	0.00	39,994.28	39,994.28	5.72
<a href="#">2526-902</a>	PVC - Perimeter Fence	50,000.00	50,000.00	0.00	25,510.00	25,510.00	24,490.00
<a href="#">2526-903</a>	DEG - Freeway Barrier	60,000.00	60,000.00	0.00	36,800.00	36,800.00	23,200.00
<a href="#">2526-904</a>	COM - Adjustable Hoops	95,000.00	95,000.00	0.00	94,262.00	94,262.00	738.00
<b>Report Total:</b>		<b>42,940,018.00</b>	<b>2,213,628.00</b>	<b>3,678,261.15</b>	<b>16,512,663.10</b>	<b>20,190,924.25</b>	<b>22,749,093.75</b>

### Group Summary

Group	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	
Capital Projects	41,977,018.00	1,660,628.00	3,434,197.79	16,042,879.05	19,477,076.84	22,499,941.16	
Fixed Assets	308,000.00	308,000.00	0.00	263,962.66	263,962.66	44,037.34	
Non-Capital Projects	410,000.00	0.00	244,063.36	9,255.11	253,318.47	156,681.53	
Other	245,000.00	245,000.00	0.00	196,566.28	196,566.28	48,433.72	
<b>Report Total:</b>		<b>42,940,018.00</b>	<b>2,213,628.00</b>	<b>3,678,261.15</b>	<b>16,512,663.10</b>	<b>20,190,924.25</b>	<b>22,749,093.75</b>

### Type Summary

Group	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	
Construction	39,810,628.00	1,235,628.00	2,654,225.01	14,727,051.33	17,381,276.34	22,429,351.66	
Equipment	125,000.00	125,000.00	0.00	115,647.55	115,647.55	9,352.45	
Improvements	320,000.00	115,000.00	197,555.64	89,835.28	287,390.92	32,609.08	
Renovation	205,000.00	0.00	46,507.72	7,812.68	54,320.40	150,679.60	
Replacements	2,296,390.00	555,000.00	779,972.78	1,424,001.15	2,203,973.93	92,416.07	
Vehicle	183,000.00	183,000.00	0.00	148,315.11	148,315.11	34,684.89	
<b>Report Total:</b>		<b>42,940,018.00</b>	<b>2,213,628.00</b>	<b>3,678,261.15</b>	<b>16,512,663.10</b>	<b>20,190,924.25</b>	<b>22,749,093.75</b>



# STAFF REPORT

**DATE:** June 23, 2026  
**TO:** Board of Directors  
**FROM:** Annabel Grimm  
**SUBJECT:** Fiscal Year 2026-2027 Budget Narrative

---

## Background

CARD is a California Special District organized and operating under the Recreation and Park District Law (Public Resources Code §5780 et seq.), governed by an elected five-member Board of Directors. The District provides parks, open space, recreation programming, aquatics, camps, special events, and facility rental services to the Chico community and its surrounding service area.

## Discussion

Staff present the proposed Fiscal Year 2026-27 Annual Budget for the Chico Area Recreation and Park District (District) for Board of Directors consideration and adoption. The proposed General Fund operating budget reflects total revenues of \$18.12M and total expenditures of \$17.99, resulting in a projected net surplus of \$123K.

Revenue projections were developed conservatively; figures have been revised where supported by trend data. Expenditures have been similarly refined to reflect current position management data, updated CalPERS and benefit rates.

The result is a budget that is significantly higher than the FY 2025-26 adopted budget in both revenues and expenditures, primarily due to additional positions needed to support the opening of the aquatics center and bike park.

## Revenue Overview

Total proposed General Fund revenues are \$18.12M, an increase of approximately \$3.2M over the FY 2025-26 adopted budget of \$14.87M. This increase is primarily driven by growth in Operating Income (Class 53), which reflects expanded General Program Income (+\$2.23M), the restoration of the Reimbursed Expenses line item (+\$280K), and reinstatement of Cost Recovery which are reimbursed costs from Assessment Districts,.

Key revenue highlights by class:

- Taxes (Class 50) – \$7.55M proposed, a modest increase of \$150K (-1.99%) from prior year.
- Operating Income (Class 53) – \$10.15M proposed. Growth areas include activities from expanded program offerings, in addition to new programs and activities at the bike park and aquatics center.
- Other Income (Class 55) –Investment Income (5550) decreases by \$250K, reflecting the outlay of cash to fund the District capital projects. Grant Income (5560) increases by \$105K recognizing the award of the Cyber Security Grant awarded this year.
- Development Impact Fees –City (Fund 70) and County (Fund 80), are projected to remain flat. The decrease in investment income proceeds is recognized in Other Income (55).

### **Expenditure Overview**

Total proposed General Fund expenditures are \$17.99M, an increase of \$3.14M (17.49%) over the FY 2025-26 budget. The most significant increases are in Salaries & Wages (+\$1.9M) and Employee Benefits (+\$723K), reflecting the expanded position inventory of 83.5 FTEs, increased seasonal staffing to support the Aquatic Center and expanded program offerings.

Key expenditure highlights by class:

- Salaries & Wages (Class 60) – \$10M proposed. Full-time wages increase \$1.46M driven by the expanded position inventory. Seasonal wages increase nearly \$500, again to support increased program offerings. Part-time wages increase modestly in anticipation of minimum wage and step increases.
  - o Requested positions including wages & benefits
    - Aquatics Coordinators (2.5) - \$165K
    - Aquatics Utility II (1) - \$94K
    - Actions Sports Coordinator (.5) - \$33K (start 1/1/27)
- Employee Benefits (Class 61) – \$3.18M. Increases are proportional to rising health insurance costs, payroll taxes, and retirement contributions.
- Supplies & Services (Class 62) – \$2.99M proposed. Notable increases include General Services (+\$758K) in part considering operating two new facilities. Insurance estimates indicate another large increase of \$153K.
- Utilities (Class 64) – \$785K proposed, a decrease of \$108,405 (-12.1%) from prior year recognizing rate increases did not spike as projected.
- Non-Recurring Operating Expenses (Class 70, General Fund) – \$497K proposed, including \$135K for ADA Improvements, \$150K for Deferred Maintenance, and \$212K for Replacements & Improvements in accordance with the District Maintenance Improvement Plan.

The proposed budget also contains a historical revenue and expense summary, capital project and fixed asset request, current project activity report, historical capital improvement summary, aquatic center construction funding plan, and proposed position inventory.



# CARD

## **FY 2026–27 Budget Presentation — Table of Contents**

- 1. Budget Calendar**
- 2. General Fund Revenue & Expense Comparison Report – Page 1**
- 3. Revenue by Type – Page 2**
- 4. Expense by Type – Page 3**
- 5. Non-Recurring Operating Expense – Page 5**
- 6. Assessment Districts Revenue & Expense – Page 7**
- 7. Impact Fee Revenue – Page 10**
- 8. 5 Year Historical Revenue & Expense Summary (FY 2022–FY 2027) – Page 11**
- 9. Capital Project & Fixed Asset Summary — Proposed FY 2026–27 – Page 13**
- 10. Project Activity vs. Budget Report (Through 05/31/2026) – Page 14**
- 11. Capital Improvement Plan — 5 Year Comparison – Page 15**
- 12. Aquatic Center Project Cost & Funding Summary (as of 5/26/2026) – Page 18**
- 13. FY 2026–27 Proposed Position Inventory – Page 19**



# Budget Calendar

## FY 2026-2027



<i>Date</i>	<i>Action</i>
<i>June 25, 2026</i>	Adopt Budget Calendar
<i>January 8, 2027</i>	Budget templates to Staff
<i>February 25, 2027</i>	Preliminary Budget to Finance
<i>March 25, 2027</i>	Presentation & Adopt Preliminary Budget
<i>April 12, 2027</i>	Notice of Public Hearing
<i>April 22, 2027</i>	Public Hearing on Preliminary Budget
<i>May 27, 2027</i>	Adopt Final Budget
<i>August 23, 2027</i>	Submit Final Budget to County Auditor-Controller





Chico Area Recreation and Park District

# General Fund Revenue & Expense Comparison Report

	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	FY 2027 2nd Budget	FY 2026 Adopt Final	Increase / (Decrease)	
<b>Clas...</b>				
<b>Fund: 90 - General Fund</b>				
<b>Revenue</b>				
50 - Taxes	7,550,000.00	7,400,000.00	-150,000.00	-1.99%
53 - Operating Income	10,157,394.34	6,920,012.00	-3,237,382.34	-31.87%
55 - Other Income	413,530.00	558,530.00	145,000.00	35.06%
<b>Total Revenue:</b>	<b>18,120,924.34</b>	<b>14,878,542.00</b>	<b>-3,242,382.34</b>	<b>-17.89%</b>
<b>Expense</b>				
60 - Salaries & Wages	10,039,385.18	8,103,452.00	-1,935,933.18	-19.28%
61 - Employee Benefits	3,182,306.29	2,458,549.00	-723,757.29	-22.74%
62 - Supplies & Services	2,992,005.50	2,425,768.50	-566,237.00	-18.92%
63 - Repairs & Maintenance	250,000.00	242,325.00	-7,675.00	-3.07%
64 - Utilities	785,000.00	893,404.80	108,404.80	13.81%
65 - Contracts	729,200.00	706,200.00	-23,000.00	-3.15%
69 - Other Expenses	20,000.00	20,000.00	0.00	0.00%
<b>Total Expense:</b>	<b>17,997,896.97</b>	<b>14,849,699.30</b>	<b>-3,148,197.67</b>	<b>-17.49%</b>
<b>Total Fund: 90 - General Fund:</b>	<b>123,027.37</b>	<b>28,842.70</b>	<b>-94,184.67</b>	<b>-76.56%</b>
<b>Report Total:</b>	<b>123,027.37</b>	<b>28,842.70</b>	<b>-94,184.67</b>	<b>-76.56%</b>





Chico Area Recreation and Park District

# Revenue by Type

Object Revenue	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	FY 2027 2nd Budget	FY 2026 Adopt Final	Increase / (Decrease)	
<b>Class: 50 - Taxes</b>				
5021 - Property Taxes: Current Secured	5,250,000.00	5,250,000.00	0.00	0.00%
5022 - Property Taxes: Current Unsecured	350,000.00	250,000.00	-100,000.00	-28.57%
5024 - Property Taxes: Supplemental	200,000.00	200,000.00	0.00	0.00%
5026 - Property Taxes: Pass-Through RDA	1,700,000.00	1,650,000.00	-50,000.00	-2.94%
5029 - Homeowner Property Tax Relief	50,000.00	50,000.00	0.00	0.00%
<b>Total Class: 50 - Taxes:</b>	<b>7,550,000.00</b>	<b>7,400,000.00</b>	<b>-150,000.00</b>	<b>-1.99%</b>
<b>Class: 53 - Operating Income</b>				
5110 - Program Income	6,763,150.84	4,531,927.00	-2,231,223.84	-32.99%
5111 - Camp Chico Creek Income	270,720.00	236,160.00	-34,560.00	-12.77%
5112 - Camp Chi-Da-Ca Income	279,840.00	298,500.00	18,660.00	6.67%
5113 - Delight Camp Income	190,080.00	223,080.00	33,000.00	17.36%
5114 - Sports Camp Income	223,418.00	0.00	-223,418.00	-100.00%
5115 - Swim Lessons	85,000.00	73,200.00	-11,800.00	-13.88%
5120 - Rental Income	675,000.00	550,000.00	-125,000.00	-18.52%
5130 - Donations	250,275.00	70,000.00	-180,275.00	-72.03%
5140 - Endowments	0.00	10,000.00	10,000.00	0.00%
5180 - Scholarships	0.00	-25,000.00	-25,000.00	0.00%
5310 - Event Tickets	264,000.00	280,000.00	16,000.00	6.06%
5340 - Sponsorship	185,000.00	150,000.00	-35,000.00	-18.92%
5345 - Rebates	40,000.00	40,000.00	0.00	0.00%
5350 - Cost Recovery	137,163.50	0.00	-137,163.50	-100.00%
5355 - Reimbursed - City Parks	513,747.00	482,145.00	-31,602.00	-6.15%
5360 - Reimbursed Expenses	280,000.00	0.00	-280,000.00	-100.00%
<b>Total Class: 53 - Operating Income:</b>	<b>10,157,394.34</b>	<b>6,920,012.00</b>	<b>-3,237,382.34</b>	<b>-31.87%</b>
<b>Class: 55 - Other Income</b>				
5550 - Investment Income	250,000.00	500,000.00	250,000.00	100.00%
5560 - Grant Income	113,530.00	8,530.00	-105,000.00	-92.49%
5570 - Other Income	50,000.00	50,000.00	0.00	0.00%
<b>Total Class: 55 - Other Income:</b>	<b>413,530.00</b>	<b>558,530.00</b>	<b>145,000.00</b>	<b>35.06%</b>
<b>Total Revenue:</b>	<b>18,120,924.34</b>	<b>14,878,542.00</b>	<b>-3,242,382.34</b>	<b>-17.89%</b>



Budget Comparison Report

Object Expense	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	FY 2027 2nd Budget	FY 2026 Adopt Final	Increase / (Decrease)	
<b>Class: 60 - Salaries &amp; Wages</b>				
6010 - Wages: Full-Time	6,138,551.26	4,669,074.00	-1,469,477.26	-23.94%
6015 - Wages: Part-Time	262,746.98	250,426.00	-12,320.98	-4.69%
6020 - Wages: Seasonal	3,638,086.94	3,183,952.00	-454,134.94	-12.48%
<b>Total Class: 60 - Salaries &amp; Wages:</b>	<b>10,039,385.18</b>	<b>8,103,452.00</b>	<b>-1,935,933.18</b>	<b>-19.28%</b>
<b>Class: 61 - Employee Benefits</b>				
6110 - Health Insurance	1,155,073.62	985,884.00	-169,189.62	-14.65%
6120 - Payroll Taxes	871,434.94	642,638.00	-228,796.94	-26.26%
6125 - Retirement Contributions	804,092.73	570,027.00	-234,065.73	-29.11%
6130 - Unemployment Insurance	30,000.00	15,000.00	-15,000.00	-50.00%
6135 - Workers' Compensation Insurance	321,705.00	245,000.00	-76,705.00	-23.84%
<b>Total Class: 61 - Employee Benefits:</b>	<b>3,182,306.29</b>	<b>2,458,549.00</b>	<b>-723,757.29</b>	<b>-22.74%</b>
<b>Class: 62 - Supplies &amp; Services</b>				
6210 - General Services	1,062,450.00	303,789.00	-758,661.00	-71.41%
6218 - Board Meeting Expense	7,500.00	7,500.00	0.00	0.00%
6220 - Communications	91,210.00	94,951.00	3,741.00	4.10%
6222 - Compensation - Instructors	267,403.50	255,070.00	-12,333.50	-4.61%
6226 - Equipment	55,000.00	53,700.00	-1,300.00	-2.36%
6228 - Fuel	65,000.00	81,000.00	16,000.00	24.62%
6230 - Hospitality	13,000.00	13,000.00	0.00	0.00%
6232 - Insurance	598,172.00	445,000.00	-153,172.00	-25.61%
6234 - Miscellaneous	11,890.00	11,890.00	0.00	0.00%
6236 - Marketing	55,000.00	50,000.00	-5,000.00	-9.09%
6238 - Publications and Legal Notices	1,000.00	1,000.00	0.00	0.00%
6240 - Professional Development	15,000.00	30,000.00	15,000.00	100.00%
6242 - Recruitment	17,000.00	17,000.00	0.00	0.00%
6244 - Program Apparel	85,970.00	77,414.00	-8,556.00	-9.95%
6246 - Uniform Apparel	12,960.00	18,637.00	5,677.00	43.80%
6248 - Supplies	457,950.00	410,972.00	-46,978.00	-10.26%
6258 - Equipment Rental	40,000.00	40,000.00	0.00	0.00%
6260 - Rent/Lease Structures	2,000.00	2,000.00	0.00	0.00%
6262 - Small Tools/Minor Equipment	31,000.00	40,468.00	9,468.00	30.54%
6263 - Furniture and Fixtures	20,000.00	21,200.00	1,200.00	6.00%
6264 - Technology Hardware (under \$25K)	30,000.00	30,000.00	0.00	0.00%
6266 - Technology Software (under \$25K)	48,000.00	60,000.00	12,000.00	25.00%
6270 - Travel	3,500.00	5,500.00	2,000.00	57.14%
6272 - Use Tax	1,000.00	1,000.00	0.00	0.00%

**Budget Comparison Report**

Object	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	FY 2027 2nd Budget	FY 2026 Adopt Final	Increase / (Decrease)	
6281 - Operating Transfer Out	0.00	354,677.50	354,677.50	0.00%
<b>Total Class: 62 - Supplies &amp; Services:</b>	<b>2,992,005.50</b>	<b>2,425,768.50</b>	<b>-566,237.00</b>	<b>-18.92%</b>
<b>Class: 63 - Repairs &amp; Maintenance</b>				
6315 - Equipment Maintenance	58,500.00	58,500.00	0.00	0.00%
6325 - Vehicle Maintenance	31,000.00	27,000.00	-4,000.00	-12.90%
6345 - Vandalism	12,325.00	11,000.00	-1,325.00	-10.75%
6350 - Repairs & Maintenance (under \$25K)	148,175.00	145,825.00	-2,350.00	-1.59%
<b>Total Class: 63 - Repairs &amp; Maintenance:</b>	<b>250,000.00</b>	<b>242,325.00</b>	<b>-7,675.00</b>	<b>-3.07%</b>
<b>Class: 64 - Utilities</b>				
6410 - Electric	452,110.00	544,841.00	92,731.00	20.51%
6420 - Gas	48,240.00	79,020.00	30,780.00	63.81%
6430 - Refuse	75,300.00	70,300.00	-5,000.00	-6.64%
6440 - Sewer	13,450.00	25,760.00	12,310.00	91.52%
6450 - Water	195,900.00	173,483.80	-22,416.20	-11.44%
<b>Total Class: 64 - Utilities:</b>	<b>785,000.00</b>	<b>893,404.80</b>	<b>108,404.80</b>	<b>13.81%</b>
<b>Class: 65 - Contracts</b>				
6510 - Contract Services	729,200.00	706,200.00	-23,000.00	-3.15%
<b>Total Class: 65 - Contracts:</b>	<b>729,200.00</b>	<b>706,200.00</b>	<b>-23,000.00</b>	<b>-3.15%</b>
<b>Class: 69 - Other Expenses</b>				
6940 - Contingencies	20,000.00	20,000.00	0.00	0.00%
<b>Total Class: 69 - Other Expenses:</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expense:</b>	<b>17,997,896.97</b>	<b>14,849,699.30</b>	<b>-3,148,197.67</b>	<b>-17.49%</b>
<b>Report Total:</b>	<b>123,027.37</b>	<b>28,842.70</b>	<b>-94,184.67</b>	<b>-76.56%</b>



Chico Area Recreation and Park District

# Non-reoccurring Operating Expense

Object	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	FY 2027 2nd Budget	FY 2026 Adopt Final	Increase / (Decrease)	
<b>Fund: 67 - Peterson Park (Amber Grove)</b>				
<b>Class: 70 - Non Recurring Operating Expenses</b>				
7010 - Replacements & Improvements (<\$25K)	0.00	10,000.00	10,000.00	0.00%
<b>Total Class: 70 - Non Recurring Operating Expenses:</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00%</b>
<b>Total Fund: 67 - Peterson Park (Amber Grove):</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00%</b>
<b>Fund: 90 - General Fund</b>				
<b>Class: 70 - Non Recurring Operating Expenses</b>				
7000 - ADA Improvements	135,000.00	135,000.00	0.00	0.00%
7005 - Deferred Maintenance	150,000.00	150,000.00	0.00	0.00%
7010 - Replacements & Improvements (<\$25K)	167,800.00	212,450.00	44,650.00	26.61%
<b>Total Class: 70 - Non Recurring Operating Expenses:</b>	<b>452,800.00</b>	<b>497,450.00</b>	<b>44,650.00</b>	<b>9.86%</b>
<b>Total Fund: 90 - General Fund:</b>	<b>452,800.00</b>	<b>497,450.00</b>	<b>44,650.00</b>	<b>9.86%</b>
<b>Report Total:</b>	<b>452,800.00</b>	<b>507,450.00</b>	<b>54,650.00</b>	<b>12.07%</b>

**Budget Comparison Report**

**Fund Summary**

Fund	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	FY 2027 2nd Budget	FY 2026 Adopt Final	Increase / (Decrease)	
67 - Peterson Park (Amber Grove)	0.00	10,000.00	10,000.00	0.00%
90 - General Fund	452,800.00	497,450.00	44,650.00	9.86%
<b>Report Total:</b>	<b>452,800.00</b>	<b>507,450.00</b>	<b>54,650.00</b>	<b>12.07%</b>



Chico Area Recreation and Park District

# Assessment District Revenue & Expense Group Summary

Object	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Revenue	FY 2027 2nd Budget	FY 2026 Adopt Final	Increase / (Decrease)	
<b>Class: 50 - Taxes</b>				
5015 - Assessments	229,027.50	222,427.50	-6,600.00	-2.88%
<b>Total Class: 50 - Taxes:</b>	<b>229,027.50</b>	<b>222,427.50</b>	<b>-6,600.00</b>	<b>-2.88%</b>
<b>Class: 53 - Operating Income</b>				
5181 - Operating Transfer In	0.00	354,677.50	354,677.50	0.00%
<b>Total Class: 53 - Operating Income:</b>	<b>0.00</b>	<b>354,677.50</b>	<b>354,677.50</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>229,027.50</b>	<b>577,105.00</b>	<b>348,077.50</b>	<b>151.98%</b>
<b>Expense</b>				
<b>Class: 60 - Salaries &amp; Wages</b>				
6010 - Wages: Full-Time	0.00	282,373.00	282,373.00	0.00%
<b>Total Class: 60 - Salaries &amp; Wages:</b>	<b>0.00</b>	<b>282,373.00</b>	<b>282,373.00</b>	<b>0.00%</b>
<b>Class: 61 - Employee Benefits</b>				
6110 - Health Insurance	0.00	57,625.00	57,625.00	0.00%
6120 - Payroll Taxes	0.00	20,314.00	20,314.00	0.00%
6125 - Retirement Contributions	0.00	25,277.00	25,277.00	0.00%
<b>Total Class: 61 - Employee Benefits:</b>	<b>0.00</b>	<b>103,216.00</b>	<b>103,216.00</b>	<b>0.00%</b>
<b>Class: 62 - Supplies &amp; Services</b>				
6210 - General Services	0.00	6,000.00	6,000.00	0.00%
6220 - Communications	0.00	1,590.00	1,590.00	0.00%
6226 - Equipment	0.00	5,900.00	5,900.00	0.00%
6228 - Fuel	0.00	9,000.00	9,000.00	0.00%
6246 - Uniform Apparel	0.00	1,440.00	1,440.00	0.00%
6248 - Supplies	0.00	22,000.00	22,000.00	0.00%
6262 - Small Tools/Minor Equipment	0.00	1,500.00	1,500.00	0.00%
6281 - Operating Transfer Out	137,163.50	0.00	-137,163.50	-100.00%
<b>Total Class: 62 - Supplies &amp; Services:</b>	<b>137,163.50</b>	<b>47,430.00</b>	<b>-89,733.50</b>	<b>-65.42%</b>
<b>Class: 63 - Repairs &amp; Maintenance</b>				
6315 - Equipment Maintenance	0.00	6,500.00	6,500.00	0.00%
6325 - Vehicle Maintenance	0.00	3,000.00	3,000.00	0.00%
6345 - Vandalism	0.00	2,100.00	2,100.00	0.00%

**Budget Comparison Report**

Object	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	FY 2027 2nd Budget	FY 2026 Adopt Final	Increase / (Decrease)	
6350 - Repairs & Maintenance (under \$25K)	0.00	26,825.00	26,825.00	0.00%
<b>Total Class: 63 - Repairs &amp; Maintenance:</b>	<b>0.00</b>	<b>38,425.00</b>	<b>38,425.00</b>	<b>0.00%</b>
<b>Class: 64 - Utilities</b>				
6410 - Electric	6,850.00	12,061.00	5,211.00	76.07%
6430 - Refuse	4,000.00	3,360.00	-640.00	-16.00%
6440 - Sewer	300.00	240.00	-60.00	-20.00%
6450 - Water	58,750.00	44,000.00	-14,750.00	-25.11%
<b>Total Class: 64 - Utilities:</b>	<b>69,900.00</b>	<b>59,661.00</b>	<b>-10,239.00</b>	<b>-14.65%</b>
<b>Class: 65 - Contracts</b>				
6510 - Contract Services	16,964.00	31,000.00	14,036.00	82.74%
<b>Total Class: 65 - Contracts:</b>	<b>16,964.00</b>	<b>31,000.00</b>	<b>14,036.00</b>	<b>82.74%</b>
<b>Total Expense:</b>	<b>224,027.50</b>	<b>562,105.00</b>	<b>338,077.50</b>	<b>150.91%</b>
<b>Report Total:</b>	<b>5,000.00</b>	<b>15,000.00</b>	<b>10,000.00</b>	<b>200.00%</b>



Chico Area Recreation and Park District

# Impact Fee Revenue

	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	FY 2026 Adopt Final	FY 2027 2nd Budget	Increase / (Decrease)	
<b>Fun...</b>				
<b>Class: 50 - Taxes</b>				
70 - City Impact Fees (Community Park)	1,000,000.00	1,000,000.00	0.00	0.00%
80 - County Impact Fees	60,000.00	60,000.00	0.00	0.00%
<b>Total Class: 50 - Taxes:</b>	<b>1,060,000.00</b>	<b>1,060,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Class: 55 - Other Income</b>				
70 - City Impact Fees (Community Park)	360,000.00	180,000.00	-180,000.00	-50.00%
80 - County Impact Fees	15,000.00	7,500.00	-7,500.00	-50.00%
<b>Total Class: 55 - Other Income:</b>	<b>375,000.00</b>	<b>187,500.00</b>	<b>-187,500.00</b>	<b>-50.00%</b>
<b>Report Total:</b>	<b>1,435,000.00</b>	<b>1,247,500.00</b>	<b>-187,500.00</b>	<b>-13.07%</b>



	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
	<b>Total Activity</b>	<b>Total Activity</b>	<b>Total Activity</b>	<b>Total Activity</b>	<b>Budget</b>	<b>Projected</b>
<b>Class: 50 - Taxes</b>						
5021 - Property Taxes: Current Secured	2,973,291	3,081,643	4,072,989	3,432,358	5,250,000	5,250,000
5022 - Property Taxes: Current Unsecured	244,620	275,453	299,234	318,912	250,000	350,000
5023 - Property Taxes: Prior Unsecured	7,184	20,795	12,861	7,804	-	-
5024 - Property Taxes: Supplemental	98,539	158,280	108,934	58,388	200,000	200,000
5025 - Property Taxes: Residual RDA	1,155,227	1,237,798	635,262	1,512,389	-	-
5026 - Property Taxes: Pass-Through RDA	1,593,211	1,734,349	1,899,514	1,930,964	1,650,000	1,700,000
5027 - Other Taxes	4,624	4,636	4,663	4,513	-	-
5029 - Homeowner Property Tax Relief	50,945	49,250	47,738	47,253	50,000	50,000
5045 - County Pass-Through			-	4,568	-	-
5048 - Prop Tax Backfill Pro Rata Share			1,550	-	-	-
<b>Class: 50 - Taxes Total:</b>	<b>6,127,641</b>	<b>6,562,204</b>	<b>7,082,746</b>	<b>7,317,148</b>	<b>7,400,000</b>	<b>7,550,000</b>
<b>Class: 53 - Operating Income</b>						
5110 - Program Income	3,304,124	4,045,689	4,864,330	4,756,306	5,362,867	8,150,894
5120 - Rental Income	410,249	464,994	468,648	488,101	550,000	655,000
5130 - Donations	5,506	38,352	103,613	41,659	70,000	100,000
5140 - Endowments	10,994	10,689	4,606	-	10,000	10,000
5150 - Investment Income	55,095	49,546	810,344	381,834	500,000	250,000
5180 - Scholarships	(7,297)	(6,737)	(6,584)	(19,774)	(25,000)	
5310 - Event Tickets	-		305,558	225,432	280,000	125,000
5330 - Silent Auction			12,511	4,784	-	-
5340 - Sponsorship			53,250	87,825	150,000	165,000
5345 - Rebates		43,759	36,637	300	40,000	40,000
5350 - Cost Recovery	-	-	-	2,167,687	-	-
5355 - Reimbursed - City Parks	18,195	145,841	2,666,329 *	340,434	482,145	631,000
5360 - Reimbursed Expenses	154,522	1,140,617	-	1,559	-	30,500
<b>Class: 53 - Operating Income Total:</b>	<b>3,951,388</b>	<b>5,932,750</b>	<b>9,320,569</b>	<b>8,476,344</b>	<b>7,420,012</b>	<b>10,157,394</b>
<b>Class: 55 - Other Income</b>						
5560 - Grant Income			11,895	10,019	8,530	8,500
5570 - Other Income	6,771.95	20,295	62,119	101,602	50,000	405,000
<b>Class: 55 - Other Income Total:</b>	<b>6,771.95</b>	<b>20,295</b>	<b>74,014</b>	<b>111,621</b>	<b>58,530</b>	<b>413,500</b>
<b>90 - General Fund Income Total:</b>	<b>10,085,801</b>	<b>12,515,249</b>	<b>16,477,329</b>	<b>15,905,114</b>	<b>14,878,542</b>	<b>18,120,894</b>

	<b>FY 2022 Total Activity</b>	<b>FY 2023 Total Activity</b>	<b>FY 2024 Total Activity</b>	<b>FY 2025 Total Activity</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Projected</b>
<b>Expense</b>						
60 - Salaries & Wages	4,956,481	5,492,144	6,593,491	6,818,400	8,103,452	10,039,385
61 - Employee Benefits	1,427,221	1,286,469	2,359,120	2,107,616	2,458,549	3,182,306
62 - Supplies & Services	1,903,638	2,330,163	2,376,169	2,077,016	2,425,769	2,992,006
63 - Repairs & Maintenance			(2)	327,071	242,325	250,000
64 - Utilities	554,368	505,436	648,574	724,389	893,405	785,000
65 - Contracts			520,527	689,524	706,200	729,200
69 - Other Expenses			12,865	-	20,000	20,000
	<b>8,841,708</b>	<b>9,614,212</b>	<b>12,510,744</b>	<b>12,744,016</b>	<b>14,849,700</b>	<b>17,997,897</b>
<b>90 - General Fund Expense Total:</b>	<b>8,841,708</b>	<b>9,614,212</b>	<b>12,510,744</b>	<b>12,744,016</b>	<b>14,849,700</b>	<b>17,997,897</b>
<b>90 - General Fund Income Total:</b>	<b>10,085,801</b>	<b>12,515,249</b>	<b>15,177,073</b>	<b>13,084,450</b>	<b>15,331,845</b>	<b>18,120,894</b>
<b>90 - General Fund Expense Total:</b>	<b>8,841,708</b>	<b>9,614,212</b>	<b>12,510,744</b>	<b>12,744,016</b>	<b>14,849,700</b>	<b>17,997,897</b>
<b>Grand total</b>	<b>1,244,092.53</b>	<b>2,901,037.41</b>	<b>2,666,329.34</b>	<b>340,433.60</b>	<b>482,145.00</b>	<b>122,997</b>



## Capitol Project & Fixed Asset Summary Proposed

Chico Area Recreation and Park District

Number	Project Name	Total Budget	Fund Source	Project Descriptions
	PVC - Roof Repair	155,000	General Fund	PV Center - Repair dryrot and replace roof
	District-Wide - Irrigation	300,000	General Fund	Phase 3 [final] of district-wide irrigation controller modernization
	HKO - Outfield Fencing	100,000	General Fund	Hooker Oak - Rex Murphy increase height for outfield fencing
	District-Wide - Access Control	85,000	General Fund	District modernization of access control to electronic system
	District-Wide - Re-key	32,000	General Fund	Upgrade & modification door key mechanisms
<b>Total Fund: General Fund:</b>		<b>672,000</b>		

Number	Fixed Asset Name	Total Budget	Fund Source	Project Descriptions
	District - Seed Spreader	22,000	General Fund	New seed spreader to accommodate growth, eliminate bottlenecks, & increase efficiency
	District - Gator (2)	11,000	General Fund	Board approved electric gators partially funded by 27,000 grant
	Vehicle Replacement (1)	54,000	General Fund	Per vehicle replacement plan
<b>Total Fund: General Fund:</b>		<b>87,000</b>		
<b>Total General Fund:</b>		<b>759,000</b>		

**Projects TBD**

COM - Road Expansion	TBD	Donation	Community Park - Extend road to Ohio Street for additional ingress/egress location.
----------------------	-----	----------	---

# Project Activity vs Budget Report

Date Range: 07/01/2025 - 05/31/2026

## Summary

### Project Summary

Project Number	Project Name	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining
<a href="#">2324-102</a>	AQC - Design	2,075,000.00	0.00	1,757,296.19	207,015.77	1,964,311.96	110,688.04
<a href="#">2324-103</a>	AQC - Construction	34,200,628.00	1,200,628.00	851,859.54	14,181,901.01	15,033,760.55	19,166,867.45
<a href="#">2324-104</a>	ADA Compliance Upgrades	205,000.00	0.00	197,555.64	1,442.43	198,998.07	6,001.93
<a href="#">2324-105</a>	DFM Upgrades	205,000.00	0.00	46,507.72	7,812.68	54,320.40	150,679.60
<a href="#">2324-107</a>	DST - Irrigation Smart Controller Upgr	519,040.00	300,000.00	221,015.96	247,929.08	468,945.04	50,094.96
<a href="#">2324-109</a>	COM - Maintenance Building	1,622,350.00	100,000.00	558,956.82	1,045,010.07	1,603,966.89	18,383.11
<a href="#">2425-101</a>	HEN - Park Development	3,500,000.00	0.00	45,069.28	308,148.10	353,217.38	3,146,782.62
<a href="#">2526-101</a>	DEG - Yard Expansion	35,000.00	35,000.00	0.00	29,986.45	29,986.45	5,013.55
<a href="#">2526-102</a>	CCC - Office Expansion	25,000.00	25,000.00	0.00	22,888.57	22,888.57	2,111.43
<a href="#">2526-201</a>	DFJ - Oven Replacement	25,000.00	25,000.00	0.00	23,036.11	23,036.11	1,963.89
<a href="#">2526-202</a>	DST - Gator w/Spray Tank	55,000.00	55,000.00	0.00	49,597.87	49,597.87	5,402.13
<a href="#">2526-203</a>	DST - Vehicle Replacement (2 trucks)	138,000.00	138,000.00	0.00	109,526.06	109,526.06	28,473.94
<a href="#">2526-204</a>	COM - Mower (6ft)	45,000.00	45,000.00	0.00	43,013.57	43,013.57	1,986.43
<a href="#">2526-205</a>	DST - Vehicles	45,000.00	45,000.00	0.00	38,789.05	38,789.05	6,210.95
<a href="#">2526-901</a>	HAR - Shade Structure	40,000.00	40,000.00	0.00	39,994.28	39,994.28	5.72
<a href="#">2526-902</a>	PVC - Perimeter Fence	50,000.00	50,000.00	0.00	25,510.00	25,510.00	24,490.00
<a href="#">2526-903</a>	DEG - Freeway Barrier	60,000.00	60,000.00	0.00	36,800.00	36,800.00	23,200.00
<a href="#">2526-904</a>	COM - Adjustable Hoops	95,000.00	95,000.00	0.00	94,262.00	94,262.00	738.00
<b>Report Total:</b>		<b>42,940,018.00</b>	<b>2,213,628.00</b>	<b>3,678,261.15</b>	<b>16,512,663.10</b>	<b>20,190,924.25</b>	<b>22,749,093.75</b>

### Group Summary

Group	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	
Capital Projects	41,977,018.00	1,660,628.00	3,434,197.79	16,042,879.05	19,477,076.84	22,499,941.16	
Fixed Assets	308,000.00	308,000.00	0.00	263,962.66	263,962.66	44,037.34	
Non-Capital Projects	410,000.00	0.00	244,063.36	9,255.11	253,318.47	156,681.53	
Other	245,000.00	245,000.00	0.00	196,566.28	196,566.28	48,433.72	
<b>Report Total:</b>		<b>42,940,018.00</b>	<b>2,213,628.00</b>	<b>3,678,261.15</b>	<b>16,512,663.10</b>	<b>20,190,924.25</b>	<b>22,749,093.75</b>

### Type Summary

Group	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	
Construction	39,810,628.00	1,235,628.00	2,654,225.01	14,727,051.33	17,381,276.34	22,429,351.66	
Equipment	125,000.00	125,000.00	0.00	115,647.55	115,647.55	9,352.45	
Improvements	320,000.00	115,000.00	197,555.64	89,835.28	287,390.92	32,609.08	
Renovation	205,000.00	0.00	46,507.72	7,812.68	54,320.40	150,679.60	
Replacements	2,296,390.00	555,000.00	779,972.78	1,424,001.15	2,203,973.93	92,416.07	
Vehicle	183,000.00	183,000.00	0.00	148,315.11	148,315.11	34,684.89	
<b>Report Total:</b>		<b>42,940,018.00</b>	<b>2,213,628.00</b>	<b>3,678,261.15</b>	<b>16,512,663.10</b>	<b>20,190,924.25</b>	<b>22,749,093.75</b>

## ***Capital Improvement Plan - Progress Update June 2026***

<u>Year</u>	<u>Location</u>	<u>Item</u>	<u>Budgeted Cost</u>	<u>Total Activity</u>
<b>FY 2021-2022</b>	CARD Community Cente	New HVAC Equipment	100,000	98,125
	Community Park	Bocce Ball Court	500,000	38,161
	DFJ Center	New HVAC	427,000	384,718
	Centenial Park	Development	350,000	449,936
	PV Pool	Resurface	500,000	502,036
	Chapman Park	Prop 68	-	68,215
<b>2021-2022 Total</b>			1,877,000	1,541,191
<b>FY 2023-2023</b>	Hooker Oak Park	Softball Lighting	890,000	799,264
	Hooker Oak Park	Basketball Resurface	73,900	64,300
	Fieldhouse	HVAC	66,000	54,751
	Pool Room	Roof Replacment	48,000	36,060
	Rotary Park	Basketball Resurface	73,900	75,988
	Hooker Oak Park	TOT Lot Playground	140,000	-
	Peterson Park	Playground	192,000	-
	Community Park	Pickleball Conversion	198,240	82,700
	DFJ	Park Renovation	2,900,000	355,628
	CARD Community Cente	Oven Replacement	26,256	24,906
	Community Park	Lights	-	29,950
<b>2022-2023 Total</b>			4,608,296	1,523,547

## ***Capital Improvement Plan - Progress Update June 2026***

<b>FY 2023-2024</b>	Aquatic Center	Design	2,075,000	1,918,260
	Aquatic Center	Construction	34,200,628	12,576,324
	District	Irrigation Smart Controller	519,040	247,929
<b>2023-2024 Total</b>			<b>36,794,668</b>	<b>14,742,513</b>

<b>FY 2024-2025</b>	CARD Community Cente	Roof & Exterior Repair	253,730	239,165
	Rotary Park	Replace Play Structure	174,280	152,166
	Community Park	Maintenance Building	1,622,350	1,044,387
	Henshaw Park	Park Development	3,500,000	353,217
	Community Park	Court Repairs	143,016	140,848
	Lakeside	Kitchen Renovation	45,000	15,345
	Lakeside	HVAC	200,000	114,801
	Baroni Park	Playground Equipment	200,000	256,030
	Community Park	Sidewalk Repairs	71,484	71,484
<b>2024-2025 Total</b>			<b>6,209,860</b>	<b>2,387,443</b>

<b>FY 2025-2026</b>	Degarmo Park	Yard Expansion	35,000	29,986
	Degarmo Park	Freeway Barrier	60,000	36,800
	CARD Community Cente	Office Expansion	25,000	22,889
	DFJ	Oven Replacement	25,000	23,036
	Hartley Park	Shade Structure	40,000	39,994
	PV Center	Perimeter Fence	50,000	30,510
	Community Park	Adjustable Hoops	95,000	94,262
<b>2026-2026 YTD</b>			<b>330,000</b>	<b>277,477</b>

## ***Capital Improvement Plan - Progress Update June 2026***

<b>Carryover</b>	Aquatic Center	Design	2,075,000	1,918,260
	Aquatic Center	Construction	34,200,628	12,576,324
	District	Irrigation Smart Controller	519,040	247,929
			<hr/>	
			<b>36,794,668</b>	<b>14,742,513</b>





### Aquatic Center Project Cost

<b>Total Project Cost</b>	<b>Budget</b>
Design Phase	2,074,600
Construction Phase	29,885,850
Board Approved Contingency	2,500,000
<b>Project Total</b>	<b>34,460,450</b>

<b>Source of Funds</b>	<b>Actuals</b>	<b>Pending</b>	<b>Total</b>
Dev Impact Funds	15,200,000	1,000,000	16,200,000
LWCF Grant	6,000,000	-	6,000,000
Funraising - Secured	3,200,000	-	3,200,000
Pledged		2,000,000	2,000,000
Loan	-	7,000,000	7,000,000
<b>Total Funds</b>	<b>24,400,000</b>	<b>10,000,000</b>	<b>34,400,000</b>

### Other Funds

General Fund Reserve	8,945,687	2,500,000
Catastrophic Reserve	(2,500,000)	
<b>Available Reserve</b>	<b>6,445,687</b>	



**CHICO AREA RECREATION & PARK DISTRICT  
FY 2026–27 PROPOSED POSITION INVENTORY**

DIVISION / CLASSIFICATION / POSITION	FY 2025-26 AUTHORIZED	FY 2026-27 PROPOSED	CHANGE	NOTES
<b>ADMINISTRATION</b>				
<b>Executive</b>				
General Manager	1.0	1.0	-	
Assistant General Manager	1.0	1.0	-	
<b>EX Total</b>	<b>2.0</b>	<b>2.0</b>	-	
<b>Director</b>				
Administrative Director	1.0	1.0	-	
Finance/HR Director	1.0	1.0	-	
<b>Director Total</b>	<b>2.0</b>	<b>2.0</b>	-	
<b>Manager</b>				
Strategic Initiatives Manager	1.0	1.0	-	
<b>Manager Total</b>	<b>1.0</b>	<b>1.0</b>	-	
<b>Coordinator</b>				
Customer Service Coordinator	1.0	1.0	-	
Rental & Events Coordinator	1.0	1.0	-	
<b>Coordinator Total</b>	<b>2.0</b>	<b>2.0</b>	-	
<b>Specialist</b>				
HR/Finance Specialist	1.0	1.0	-	
Public Outreach Specialist	2.0	2.0	-	
Rental & Events Specialist	1.0	1.0	-	
<b>Specialist Total</b>	<b>4.0</b>	<b>4.0</b>	-	
<b>Technician</b>				
Finance Technician	1.0	1.0	-	
<b>Technician Total</b>	<b>1.0</b>	<b>1.0</b>	-	
<b>Generalist</b>				
Data Entry Coordinator	1.0	1.0	-	<i>* Temporary Assignment</i>
HR Generalist	1.0	1.0	-	
<b>Generalist Total</b>	<b>2.0</b>	<b>2.0</b>	-	
<b>Administration Total</b>	<b>14.0</b>	<b>14.0</b>	-	

DIVISION / CLASSIFICATION / POSITION	FY 2025-26 AUTHORIZED	FY 2026-27 PROPOSED	CHANGE	NOTES
<b>PARKS</b>				
<b>Manager</b>				
Facilities Manager		1.0	+1.0	* Replaces Facilities Supervisor
Project Manager	1.0	1.0	-	* 24-25 authorized 2-year temp - chg to permanent
<b>Manager Total</b>	<b>1.0</b>	<b>2.0</b>	<b>+1.0</b>	
<b>Maintenance Worker</b>				
Maintenance Worker	19.0	19.0	-	
<b>Maintenance Worker Total</b>	<b>19.0</b>	<b>19.0</b>	<b>-</b>	
<b>Supervisor</b>				
Parks Supervisor	3.0	2.0	-1.0	
<b>Supervisor Total</b>	<b>3.0</b>	<b>2.0</b>	<b>-1.0</b>	
<b>Utility I</b>				
Utility I	11.0	11.0	-	
<b>Utility I Total</b>	<b>11.0</b>	<b>11.0</b>	<b>-</b>	
<b>Utility II</b>				
Utility II	8.0	9.0	+1.0	* Aquatics
<b>Utility II Total</b>	<b>8.0</b>	<b>9.0</b>	<b>+1.0</b>	
<b>Coordinator</b>				
Parks Analyst / Planner	1.0	1.0	-	
<b>Coordinator Total</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	
<b>Parks Total</b>	<b>43.0</b>	<b>44.0</b>	<b>1.0</b>	

DIVISION / CLASSIFICATION / POSITION	FY 2025-26 AUTHORIZED	FY 2026-27 PROPOSED	CHANGE	NOTES
<b>RECREATION</b>				
<b>Director</b>				
Recreation Director	1.0	1.0	-	
<b>Director Total</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	
<b>Manager</b>				
Program & Staff Development Manager	1.0	1.0	-	
Sports Manager		1.0	+1.0	* Replaces Adult Sports Supervisor
Aquatics Manager	1.0	1.0	-	* Approved March 2026
Youth Programs Manager	-	1.0	+1.0	* Replaces ASP Supervisor
<b>Manager Total</b>	<b>2.0</b>	<b>4.0</b>	<b>+2.0</b>	
<b>Coordinator</b>				
Recreation Coordinator – ASP	2.0	2.0	-	
Recreation Coordinator – Program Development	1.0	1.0	-	
Recreation Coordinator – Inclusion	1.0	1.0	-	* Position funded by CUSD grant
Recreation Coordinator – Youth Sports	1.0	1.0		
Recreation Coordinator – Nature Programs	1.0	1.0	-	
Recreation Coordinator – Adult Sports	1.0	1.0	-	
Recreation Coordinator – Aquatics	-	2.5	+2.5	* Aquatics coordinators / head lifeguards
Recreation Coordinator – Action Sports	-	1.0	+1.0	
<b>Coordinator Total</b>	<b>7.0</b>	<b>10.5</b>	<b>+3.5</b>	
<b>Specialist</b>				
Inclusion Specialist	1.0	1.0	-	
Sports Specialist	-	1.0	+1.0	* Replaces Youth Sports Supervisor
Aquatics Specialist	1.0	1.0	-	* Approved March 2026
After School Program Specialist	1.0	1.0	-	
Community Programs Specialist	1.0	1.0	-	
<b>Specialist Total</b>	<b>4.0</b>	<b>5.0</b>	<b>+1.0</b>	
<b>Supervisor</b>				
Recreation Supervisor – ASP	1.0	-	-1.0	
Recreation Supervisor – Adult Sports	1.0	-	-1.0	
Recreation Supervisor – Youth Sports	1.0	-	-1.0	
Recreation Supervisor – Community Programs	1.0	-	-1.0	
Recreation Supervisor – Contract Programs	1.0	1.0	-	
Recreation Supervisor – Nature Programs	1.0	1.0	-	
<b>Supervisor Total</b>	<b>6.0</b>	<b>2.0</b>	<b>-4.0</b>	

DIVISION / CLASSIFICATION / POSITION	FY 2025-26 AUTHORIZED	FY 2026-27 PROPOSED	CHANGE	NOTES
<b>Assistant</b>				
Nature Center Program Assistant	1.0	1.0	-	* Animal care
Youth Program Assistant	1.0	1.0	-	* Toddler programs
Youth Sports Program Assistant	-	1.0	+1.0	* Funded through expanded programming
<b>Assistant Total</b>	<b>2.0</b>	<b>3.0</b>	<b>+1.0</b>	
<b>Recreation Total</b>	<b>22.0</b>	<b>25.5</b>	<b>+3.5</b>	
<b>DISTRICT GRAND TOTAL</b>	<b>79.0</b>	<b>83.5</b>	<b>+4.5</b>	

FY 2026–27 PROPOSED Additional Positions - Pending Funding				
<b>PARKS</b>				
Utility I - Roving	1.0	* Pending Funding - As additional neighborhood parks are transferred to the District & are accompanied by maintenance districts to fully fund positions (Depot, Hicks, Oak Valley).		
Maintenance Worker - Roving	2.0			
<b>RECREATION</b>				
Adult Sports Assistant	1.0	* Once programming can support funding these positions.		
Action Sports Assistant	1.0			
Camps/Classes Assistant	1.0			

Prepared by the Finance Department | Chico Area Recreation & Park District | FY 2026–27 Proposed Budget





## BOARD OF DIRECTORS

### Finance

# STAFF REPORT

**DATE:** June 25, 2026  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Establishing Appropriate Limits for Fiscal Year 2026-27

---

### **BACKGROUND**

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

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

For the fiscal year 2026-2027, the estimated tax proceeds appropriated by CARD in the budget are under the appropriation limit. The proposed appropriation limit for the fiscal year 2026-2027 is \$18,932,485. This is the maximum amount of tax proceeds the District can appropriate and spend in the fiscal year. The appropriations subject to the limit is \$7,722,397, leaving the District with an appropriations capacity of \$11,210,087.

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

### **RECOMMENDATION:**

It is recommended that the Board of Directors adopt Resolution 26-005 of the Board of Directors of the Chico Area Recreation and Park District establishing Appropriations Limits for the 2025-2026 Fiscal Year at \$18,065,348.



## Chico Area Recreation and Park District 2026-2027

Prior Year Limit 18,065,348	Factor <u>1.048</u>	New Limit 18,932,485
-----------------------------------	------------------------	----------------------------

### Projected Budget Revenue

Category	Tax Proceeds	Non-Tax Proceeds	Interest	Total
Pro Rata Share of Tax Rate	5,250,000			5,250,000
Current Year Unsecured	350,000			350,000
Current Years Supplemental	200,000			200,000
Homeowners Subvention	50,000			50,000
RDA Pass Through	1,700,000			1,700,000
Interest Income			437,500	437,500
Other Revenue		838,530		838,530
Charges For Current Service		9,482,394		9,482,394
City And County Impact Fees		1,060,000		1,060,000
Assessment Districts		229,028		229,028
<b>Proceeds &amp; Non-Proceeds</b>	<b>7,550,000</b>	<b>11,609,951</b>	<b>437,500</b>	<b>19,597,451</b>
Total Less Interest	19,159,951			
Percentage Of Total	39.41%	60.59%		100%
Interest Based On Percentage	172,397	265,103		437,500
<b>Total Proceeds &amp; Non-Proceeds</b>	<b>7,722,397</b>	<b>11,875,054</b>		<b>19,597,451</b>
Total Appropriations Subject to Limit	7,722,397			
Appropriations Limit	18,932,485			
<b>Remaining Appropriation Capacity</b>	<b>11,210,087</b>			

Factor Calculations			
Per Capita Cost of Living Change	4.95		
Population Change (Used Chico Change)	-0.14		
Per Capita converted to ratio	100	1.0495	A
Population converted to a ratio	100	0.9986	B
<b>Calculation of Factor (A x B)</b>		<b>1.0480</b>	



May 1, 2026

Dear Fiscal Officer:

## Price Factor and Population Information

### Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California’s per capita personal income and an example for utilizing the factors to calculate the 2026–27 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

### Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. [California Revenue and Taxation Code section 2228](#) provides additional information regarding the appropriations limit. [Article XIII B, section 9\(C\) of the California Constitution](#) exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

### Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller’s Office. **Finance will certify the higher estimate to the State Controller by June 1, 2026.** Please note: The prior year’s city population estimates may be revised. The per capita personal income change is based on historical data.

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

/s Erika Li  
Attachment

**May 2026  
Attachment A**

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2026–27 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

**2026–27:**

Per Capita Cost of Living Change = 4.95 percent  
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio:  $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio:  $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27:  $1.0495 \times 0.9986 = 1.0480$



## BOARD OF DIRECTORS

### Finance Committee

# STAFF REPORT

**DATE:** June 25, 2026  
**TO:** Board of Directors  
**FROM:** Annabel Grimm  
**SUBJECT:** Neighborhood Parks Levy Administration

---

### BACKGROUND

In accordance with the Landscaping and Lighting Act of 1972, which mandates the preparation of an annual Engineer's Report by a licensed professional engineer, the Board, on April 23, 2026, directed SCI Consulting Group to develop the Engineer's Report for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscape and Lighting Assessment Districts ('the Districts'). This directive aligns with the legislative requirements for levying the annual assessments for the fiscal year 2026-27.

The Engineer's Report under discussion today incorporates updates on budgets, scopes of services, current legal justifications, rate adjustments, and a preliminary assessment roll detailing specific assessment amount for each parcel within the Districts. The Report's findings and recommendations are important for justifying the continuation of these assessments, ensuring they comply with Proposition 218's requirements, which require an explanation of the special and general benefits derived from the assessments. This presentation to the Board for preliminary approval constitutes the second phase in a three-part process to continue levying the assessments for the upcoming fiscal year.

As we proceed with this process, the upcoming stages, including the public hearing scheduled for July 23, 2026, will provide an opportunity for the community to discuss the proposed budgets, services, and assessments.

#### Amber Grove/Greenfield Landscape and Lighting Assessment District

The Amber Grove/Greenfield Landscape and Lighting Assessment District was approved by property owners in 1994 to fund the maintenance and operations of the Amber Grove/Greenfield Park.

#### Oak Way Landscape and Lighting Assessment District

The Oak Way Landscape and Lighting Assessment District was approved by property owners in 1997 to continue to fund the maintenance and operations of Oak Way Park.

Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscape and Lighting Assessment District

In 2006, property owners approved the Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscape and Lighting Assessment District to provide funding for the maintenance and operations for the Baroni Neighborhood Park, adjacent open space areas and related trails system within the District.

**ANALYSIS**

In order to continue the levy the assessments, the Board will need to adopt the resolution to preliminarily approve the Engineer's Report and set the date for the public hearing. The Engineer's Report is required by Proposition 218 and includes the special and general benefit findings to support the assessments, the updated proposed assessments for each parcel in the Districts, the proposed budget for the assessments, and the proposed assessments per single-family equivalent for fiscal year 2026-27. If the Board preliminarily approves the Engineer's Reports, a noticed public hearing will be subsequently held to allow the public to provide input on the proposed budgets, services and assessments, and to allow the Board to make a final decision on the continuation of these important assessments. The public hearing will be held on July 23, 2026.

**RECOMMENDATION**

It is recommended that the Board approve a Resolution that would declare the Board's intention to continue to levy the assessments for fiscal year 2026-27, preliminarily approve the Engineer's Reports for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts (the "Assessment Districts"), and provide for the notice of a public hearing on July 23, 2026, regarding continuing the annual assessments for fiscal year 2026-27.

FY 2026-27

# ENGINEER'S REPORT

## Chico Area Recreation and Park District

Amber Grove / Greenfield Landscaping and Lighting  
Assessment District

May 2026

Preliminary Report

Engineer of Work:

The logo for SCI Consulting Group features a green curved line above the text "SCI Consulting Group".

Public Finance Consulting Services

4745 Mangels Boulevard  
Fairfield, California 94534

707.430.4300

[www.sci-cg.com](http://www.sci-cg.com)

(This Page Intentionally Left Blank)

# Chico Area Recreation & Park District

---

**Board of Directors**

Michael McGinnis, Chair

Chris Norden, Vice Chair

Dave Donnan, Director

Tom Lando, Director

Jason Roye, Director

---

**General Manager**

Annabel Grimm

---

**Administrative Director**

Holli Drobny

---

**Finance & Human Resources Director**

Phil Aviles

---

**Engineer-of-Work**

SCI Consulting Group

## TABLE OF CONTENTS

---

<b>Introduction</b> .....	<b>1</b>
Overview.....	1
Introduction to Engineer’s Report.....	2
<b>Plans and Specifications</b> .....	<b>5</b>
<b>Estimate of Costs And Budget- Fiscal Year 2026-27</b> .....	<b>7</b>
<b>Method of Apportionment</b> .....	<b>8</b>
Method of Apportionment.....	8
Discussion of Benefit .....	8
Benefit Factors .....	10
General versus Special Benefit.....	11
Benefit Finding .....	12
Method of Assessment.....	12
<b>Assessments</b> .....	<b>15</b>
<b>Assessment Diagrams</b> .....	<b>17</b>
<b>Assessment Roll</b> .....	<b>19</b>

## List of Figures

Figure 1- Amber Grove/Greenfield Park Estimate of Costs Fiscal Year 2026-27 .....	7
Figure 2- Summary Estimate of Costs Fiscal Year 2026-27 .....	15

## Introduction

### Overview

The Chico Area Recreation and Park District (“CARD”) formed the Amber Grove/Greenfield Park Landscaping and Lighting Assessment District (the “Assessment District”) in order to comply with the District’s Master Park and Recreation Plan that was developed in September 1988. The Master Plan outlined three major findings:

1. There exist inadequate neighborhood parks to service the park and recreational needs of the community,
2. Additional large neighborhood parks should be developed within the service area of the District, preferably in conjunction with the development of adjacent school sites and in connection with development of new housing subdivisions, and
3. Emphasize the need to develop a long-range financing program to ensure adequate financial resources to support the development and maintenance of the park and recreational improvements recommended by the Master Plan, including financial alternatives such as park fees, state recreation bonds, and assessments levied pursuant to the Landscaping and Lighting Act of 1972.

In 1992, Webb Homes contacted CARD to develop a neighborhood park on approximately five acres of land. Webb Homes offered to construct the park in exchange for CARD assuming responsibility for continued maintenance of the Amber Grove/Greenfield Park once the park was completed. CARD agreed provided that the costs incurred by the District for continuing maintenance and servicing of the park would be paid by levying assessments on property owners with the Amber Grove/Greenfield subdivision areas. On November 11, 1993, the Board approved the Engineer’s Report and passed its Resolution of Intent to Form the Amber Grove/Greenfield Landscaping and Lighting Assessment District and to Levy and Collect Assessments for Fiscal Year 1994-1995. On January 13, 1994, a public protest hearing was held to hear all written and oral protests of the formation of the proposed assessment district. After no written or oral protests, the CARD Board of Directors passed its Resolution Ordering the Formation of the Amber Grove/Greenfield Landscaping and Lighting Assessment District and Confirming a Diagram and Assessment for Fiscal Year 1994-1995.

## Introduction

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvement and services expenditures that would be funded by the proposed 2026-27 assessment, determine the benefits received from the lighting and landscaping maintenance and improvements by property within CARD and the method of assessment apportionment to lots and parcels within CARD. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIII D of the California Constitution (the "Article").

This Report describes the Assessment District, any new annexations, changes to the Assessment District, and the proposed assessments for fiscal year 2026-27. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements that provide a direct and special benefit to properties within the Assessment District.

In each year for which the assessments will be levied, the CARD Board must direct the preparation of an Engineer's Report, annual budget and proposed assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on May 28, 2026.

Once the Board preliminarily approves the Engineer's Report and the continuation of the assessments by resolution, a notice of the proposed assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing will be used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for July 23, 2026.

Following consideration of public comments at a public hearing, and review of the Final Annual Engineer's Report, the Board of Directors ("the Board") of CARD, may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2026-27. If confirmed and approved, the assessments would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2026-27.

## Legislative Analysis

---

### Proposition 218

Many of these Assessment Districts were formed prior to the passage of Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIII C and XIII D of the California Constitution. (Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.) Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-Proposition 218 assessments as “grandfathered assessments” and held them to a lower standard than post Proposition 218 assessments.

Other Assessment Districts that were formed after Proposition 218 are consistent with the approval procedures and requirements imposed by Proposition 218.

---

### Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

---

### Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the Assessment District. The Court also upheld discounts and exemptions from the assessment for certain properties.

---

**Bonander v. Town of Tiburon**

In the December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based on in part on relative costs within sub-areas of the Assessment District instead of proportional special benefits.

---

**Beutz v. County of Riverside**

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

---

**Golden Hill Neighborhood Association v. City of San Diego**

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

---

**Compliance with Current Law**

This Engineer’s Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the SVTA decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the Assessment District; and the Improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer’s Report is consistent with Buetz, Greater Golden Hill, and Dahms because similar Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer’s Report is consistent with Bonander because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

## Plans and Specifications

The improvements to be undertaken by the Amber Grove/Greenfield Landscaping and Lighting Assessment District (the "Assessment District") and the cost thereof paid from the levy of the annual assessments, provide special benefit to parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, property owned or property rights, easements and/or rights of entry, leases or dedications including, but not limited to, parks, recreation facilities, open space lands, greenbelts, playground equipment, trails, utility right-of-ways, signage, fencing, picnic areas, restrooms, lighting and other improvements and land preparation (such as grading, leveling, cutting, and filling) sod landscaping, irrigation systems, sidewalks and drainage on (1) real property owned by, or encumbered by property rights held by, or maintained by, the Assessment District; or (2) on real property owned by, or encumbered by property rights held by, or maintained by any local agency or non-profit entity within the jurisdictional area of the Assessment District in any of the installations, maintenance and servicing described herein.

"Installation" means the construction of public improvements, including, but not limited to, land preparation, (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, and lights.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvement, including (a) repair, removal, or replacement of all or part of any Improvement; (b) providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; (c) the removal of trimmings, rubbish, debris, and other solid waste; and (d) the cleaning, sandblasting and painting of walls and other Improvements to remove or cover graffiti. (Streets & Highways Code §22531)

"Servicing" means the furnishing of (a) electric current or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other Improvements; and (b) water for irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements. (Streets & Highways Code §22538)

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526)

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans by park/recreation site, which are on file with CARD.

## Estimate of Costs And Budget- Fiscal Year 2026-27

The annual assessment for the Amber Grove/Greenfield Landscaping and Lighting Assessment District is shown in the figure below:

**Figure 1 - Amber Grove/Greenfield Park Estimate of Costs Fiscal Year 2026-27**

<b>Estimate of Costs</b>		
	<b>Preliminary Budget</b>	
Maintenance and Servicing Expenditures:		
Salary and Benefits	\$95,000.00	
<b>Total Maintenance and Servicing</b>	<b>\$95,000.00</b>	
Service and Supply		
Agriculture	\$3,150.00	
Maintenance Structure & Grounds	\$5,000.00	
District Vandalism	\$0.00	
Utilities	\$19,500.00	
Contract Services <sup>1</sup>	\$4,182.00	
<b>Total Service and Supply</b>	<b>\$31,832.00</b>	
<b>Installation, Maintenance, Servicing and Incidental Costs Total</b>	<b>\$126,832.00</b>	
Contributions from General Fund	( <b>\$84,342.00</b> )	
<b>Net Costs for Maintenance and Servicing</b>	<b>\$42,490.00</b>	
<b>Budget Allocation to Property<sup>2</sup></b>		
<u>Assessment Units</u>	<u>RATE</u>	<u>BUDGET<sup>3</sup></u>
607.00	\$70.00	\$42,490.00

Notes:

1. Incidental cost includes county collection charges and project management.
2. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year.
3. The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor-Controller. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to assessment.

## Method of Apportionment

### Method of Apportionment

This section of the Engineer's Report explains the benefits to be derived from the Improvements and the methodology used to apportion the total assessment to properties within the Assessment District.

The method used for apportioning the assessment is based upon the relative special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. The apportionment of special benefit is a two-step process: the first step has been to identify the types of special benefit arising from the improvements and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

This section of the Report includes a discussion of the benefits to be provided by the proposed improvements and the method of apportionment of assessments within the Assessment District.

### Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

*"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must exceed the cost of the assessment:

*"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the Improvements to be provided with the assessment proceeds. These types of special benefit are summarized as follows:

- Proximity to Improved Landscaped Areas and Other Public Improvements within the Assessment District.
- Access to Improved landscaped areas and Other Public Improvements within the Assessment District.
- Improved Views within the Assessment District.
- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar park improvements in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

*The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).*

Proximity, improved access and views, in addition to the other special benefits listed herein further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and that other property in general and the public do not share or receive are 100% special benefit. The assessment funded services upheld by Dahms included streetscape maintenance and security services.

## Benefit Factors

The special benefits from the Improvements are further detailed below:

---

### **Proximity to improved landscaped and park areas within the Assessment District**

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Each of the Assessment District has been narrowly drawn to only include the properties that receive special benefits from the Improvements. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and the public improvements funded in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

---

### **Access to improved landscaped and park areas within the Assessment District**

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaped and park areas and other public improvements that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

---

### **Improved views within the Assessment District**

CARD, by maintaining permanent public improvements funded by the assessments in each Assessment District, provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the specific Improvements funded in their Assessment District; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

---

### **Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements**

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment District, the residential, commercial and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The landscaped areas within the Assessment District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties in the Assessment District because such properties have uniquely good and close proximity to the Improvements.

### **General versus Special Benefit**

In absence of the assessments, the Improvements in each Assessment District would not be provided, so the Improvements are “over and above” what otherwise would be provided. Many of the parcels would not even exist if the assessments were not established because an assessment for the specific Improvements within the Assessment District was a condition of development approval.

All of the Assessment proceeds derived from each Assessment District will be utilized to fund the cost of providing a level of tangible “special benefits” in the form of proximate landscaping, lighting, and other permanent public improvements. The Assessments are also structured to provide specific Improvements within each Assessment District, further ensuring that the Improvements funded by the Assessments are of specific and special benefit to property within each Assessment District.

Although these Improvements may be available to the general public at large, the public landscaping and other public improvements in each Assessment District were specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are either outside an Assessment District or within an Assessment District and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. Moreover, many of the homes and other improvements on parcels in the Assessment District would not have been built if the Assessments were not established because an assessment for public landscaping and lighting was a condition of development approval.

It is also important to note that the improvements and services funded by the assessments in Pomona (“Dahms”) are similar to the improvements and services funded by the Assessments described in this Engineer’s Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Improvements, particularly setback landscaping improvements.

## Benefit Finding

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from closer proximity, access and views of Improvements funded by the Assessments, the creation of developable parcels and from the extension of usable land area provided by the assessments. The Improvements are specifically designed to serve local properties in each Assessment District, not other properties or the public at large. The Assessment District have been narrowly drawn to include those parcels that receive a direct advantage from the Improvements. The public at large and other properties outside the Assessment District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

## Method of Assessment

The step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single-family home.

---

### Amber Gove/Greenfield Land Use Classification

On the following page, the Land Use Classes for the Amber Grove/Greenfield Landscaping and Lighting Assessment District are defined in the original Engineer’s Report:

1. Class A: Includes all single-family residential lots, single family ag-residential parcels, condominium residential parcels and all multi-residential and apartment residential parcels.
2. Class B: Includes all retail, commercial and non-residential land use parcels.

3. Class C: Includes all parcels classified as exempt from assessment by the County Assessor. Vacant properties, small irregular shaped parcels and property owned by any government entity or utility fall into this class.

---

### **Assessment Factors**

The Assessment District calculates the Assessment per parcel based on Land Use Classes and the Assessment Factor Index. The Assessment Factor Index and Assessment per Parcel are defined in the previous Amber Grove/Greenfield Landscaping and Lighting Assessment District Engineer's Reports:

#### Assessment Factor Index:

The Assessment Matrix also shows the Assessment Factor Index for each land use category. Since a single-family residential parcel is the "benchmark property", the relative scores of all other land use classes were related to the benchmark by indexing. A single-family residential parcel was assigned a relative Assessment Factor Index of 1.00. The Assessment Factor Index for other land use classes were determined by dividing the point total for each particular land use class by the point total for the single family/ condominium residential class.

#### Assessment Per Parcel:

The total number of dwelling units for each land use class was multiplied by its respective Assessment Factor Index to determine the number of Assessment Units for each land class. The sum of the Assessment Units for all land use classes was then divided into the annual assessment amount to determine a Base Unit per unit.

The final assessment per parcel is determined by multiplying the Base Assessment by the Assessment Factor Index and the number of units for that particular parcel.

## Appeals of Assessments Levied to Property

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the District Engineer or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Engineer or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Engineer or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Engineer or his or her designee shall be referred to the Board of Directors of the Chico Area Recreation and Park District, and the decision of the Board shall be final.

## Assessments

**WHEREAS**, said the Board directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars.

**NOW, THEREFORE**, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Chico Area Recreation and Park District hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the District for the fiscal year 2026-27 is generally as follows:

**Figure 2- Summary Estimate of Costs Fiscal Year 2026-27**

Installation, Maintenance, Servicing and Incidental Costs Tot	\$126,832
Contributions from General Fund	<u>(\$84,342)</u>
<b>Total Amber Grove/Greenfield LLAD Budget</b>	<b>\$42,490</b>

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

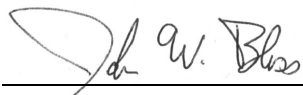
The maximum authorized assessment rate of \$70.00 per single-family residential unit for fiscal year 2026-27 is based on the estimate of cost and budget in this Engineer's Report.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Butte for the fiscal year 2026-27. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County. I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2026-27 for each parcel or lot of land within the Assessment District.

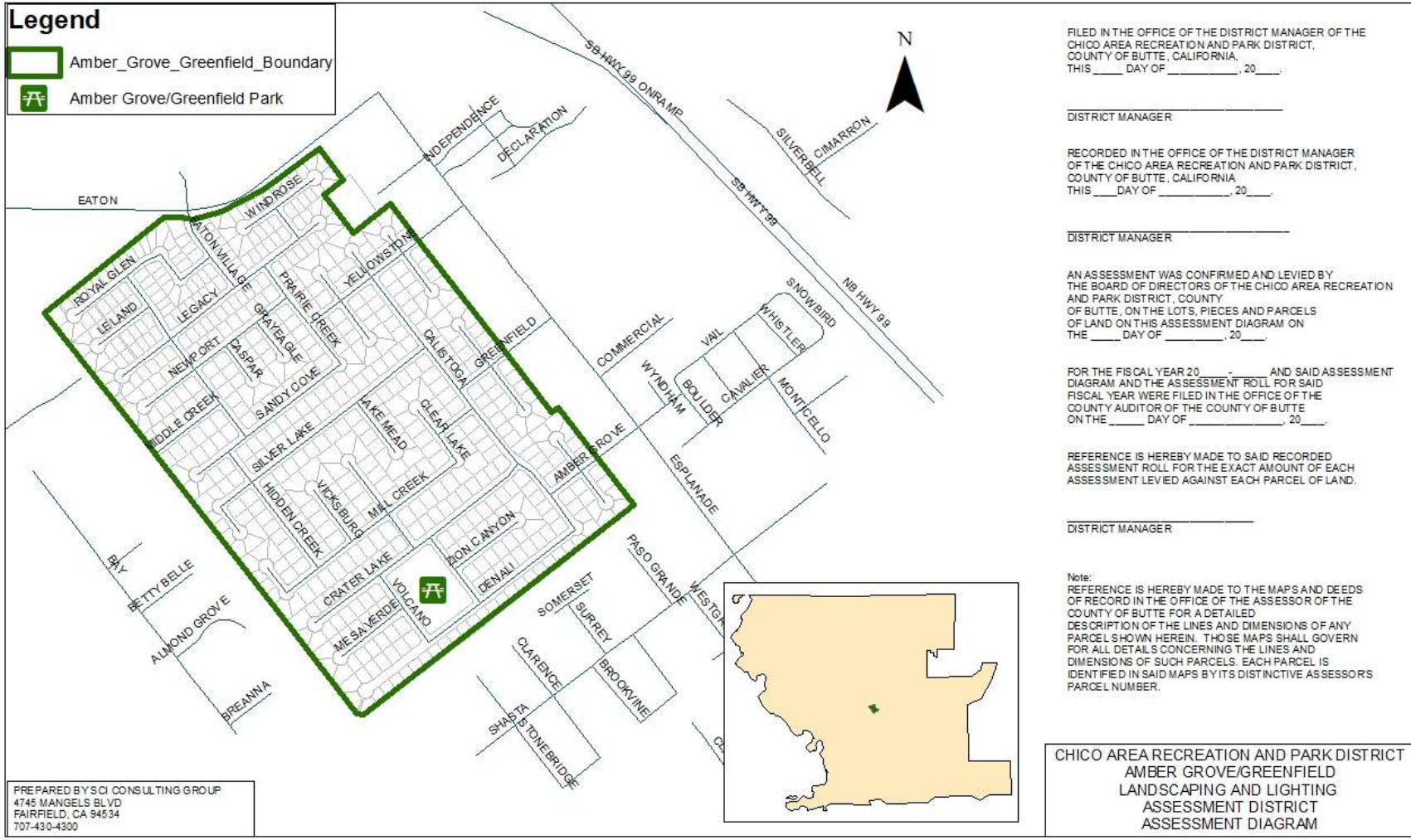
Dated: May 21, 2026

Engineer-of-Work

By  \_\_\_\_\_  
John W. Bliss, License No. C52091

## Assessment Diagrams

The boundaries of the Assessment District are displayed on the following Assessment Diagrams. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Butte, for fiscal year 2026-27, and are incorporated herein by reference, and made a part of this Diagram and this Report.



## Assessment Roll

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary to the Board of Directors and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor's records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Non-assessable lots or parcels include government owned land and public utility owned property.

(This Page Intentionally Left Blank)



FY 2026-27

# ENGINEER'S REPORT

## Chico Area Recreation and Park District

Baroni Neighborhood Park and Open Space

Landscaping and Lighting District (No. LLD 001-05)

May 2026

Preliminary Report

Engineer of Work:

**SCIConsultingGroup**

Public Finance Consulting Services

4745 Mangels Boulevard  
Fairfield, California 94534

707.430.4300

[www.sci-cg.com](http://www.sci-cg.com)

(This Page Intentionally Left Blank)

## Chico Area Recreation & Park District

---

### **Board of Directors**

Michael McGinnis, Chair  
Chris Norden, Vice Chair  
Dave Donnan, Director  
Tom Lando, Director  
Jason Roye, Director

---

### **General Manager**

Annabel Grimm

---

### **Administrative Director**

Holli Drobny

---

### **Finance & Human Resources Director**

Phil Aviles

---

### **Engineer-of-Work**

SCI Consulting Group

## Table of Contents

<b>Introduction .....</b>	<b>1</b>
Overview.....	1
Assessment Formation .....	1
Assessment Continuation.....	1
Legislative Analysis .....	2
<b>Plans and Specifications .....</b>	<b>5</b>
<b>Estimate of Cost .....</b>	<b>7</b>
<b>Method of Apportionment .....</b>	<b>8</b>
Method of Apportionment.....	8
Discussion of Benefit .....	8
Benefit Factors .....	9
General versus Special Benefit .....	11
Quantification of General Benefit .....	12
Method of Assessment.....	14
Duration of Assessment .....	16
Appeals and Interpretation .....	17
<b>Assessment Statement .....</b>	<b>18</b>
<b>Assessment Diagram .....</b>	<b>20</b>
<b>Assessment Roll .....</b>	<b>22</b>

## List of Figures

Figure 1 – Baroni Park LLAD Estimate of Cost 2026-27 .....	7
Figure 2 – General Benefit Calculation .....	13
Figure 3 - Land Uses and Equivalent Benefit Units .....	16
Figure 4 - Summary Estimate of Costs Fiscal Year 2026-27 .....	18

## Introduction

### Overview

The Chico Area Recreation and Park District ("CARD") was formed in 1948 and covers approximately 255 square miles within Butte County. The District provides parks, park maintenance, and recreational programs and facilities to the residents of the City of Chico, the unincorporated community of Nord and other rural areas of unincorporated Butte County.

Baroni Park is a multi-use neighborhood park and open space that occupies 7.285 acres. It was completed in 2007 and is located in Southeast Chico along Baroni Drive. On April 18, 2006, the City Council of the City of Chico ("City") passed its Resolution of Intent to Form the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05 ("Assessment District") pursuant to the provisions of the City's Maintenance District Ordinance of 1997, being Chapter 3.81 of Title 3 of the Chico Municipal Code.

Effective July 1, 2010, the City transferred ownership and maintenance and operational responsibility of Baroni Park to CARD. CARD was also tasked to maintain the assessments from the Assessment District which is to provide funding for the operation and maintenance of the park.

### Assessment Formation

On June 20, 2006, the City Council of the City of Chico ordered by Resolution No. 70-06, the formation of, and levied the first assessment within, the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05 pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof).

### Assessment Continuation

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report ("Report"), budgets and continued assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments, and establish the date for a public hearing on the continuation of the assessments. This Engineer's Report was prepared pursuant to the direction of the Board on May 28, 2026.

This Report was prepared to establish the budget for the continued services that would be funded by the proposed 2026-27 continued assessments and to define the benefits received from the improvements by property within the District and the method of assessment apportionment to lots and parcels. This Report and the continued assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code and Article XIID of the California Constitution (the "Article").

Once the Board preliminarily approves this Engineer's Report and the continuation of the assessments by resolution, a notice of the proposed assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing will be used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 25, 2026. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2026-27. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2026-27.

## Legislative Analysis

### Proposition 218

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

### Silicon Valley Taxpayers Assoc., Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA"). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit

- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Improvement District
- The assessment paid by property should be proportional to the special benefits it receives from the Improvements

---

#### **Dahms v. Downtown Pomona Property**

On June 8, 2009, the 4th Court of Appeals amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona in *Dahms v. Downtown Pomona Property* (“*Dahms*”). On July 22, 2009, the California Supreme Court denied review. In *Dahms* the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

---

#### **Bonander v. Town of Tiburon**

On December 31, 2009, in *Bonander v. Town of Tiburon* (“*Bonander*”), the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments primarily on the grounds that the assessments had been apportioned to assessed property based on the costs within sub-areas of the assessment district instead of the overall cost of the improvements and the overall proportional special benefits.

---

#### **Beutz v. County of Riverside**

On May 26, 2010 the 4th District Court of Appeals issued a decision in *Steven Beutz v. County of Riverside* (“*Beutz*”). This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

---

#### **Golden Hill Neighborhood Association v. City of San Diego**

On September 22, 2011, the San Diego Court of Appeal issued a decision on the *Golden Hill Neighborhood Association v. City of San Diego* appeal (commonly known as “*Greater Golden Hill*”). This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

---

**Compliance with Current Law**

This Engineer's Report is consistent with the *SVTA* decision and with the requirements of Article XIIC and XIID of the California Constitution because the Improvements to be funded are clearly defined; the benefiting property in the Improvement District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Improvement District and such special benefits provide a direct advantage to property in the Improvement District that is not enjoyed by the public at large or other property.

This Engineer's Report is consistent with *Beutz, Dahms* and *Greater Golden Hill* because, the improvements will directly benefit property in the Improvement District and the general benefits have been excluded from the Assessments, and the special and general benefits have been separated and quantified. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

## Plans and Specifications

The proposed improvements associated with the Basic Park Design provides for the development of the western portion of the 7.285 acre park (west of the drainage swale) to be developed as a more traditional active park site; and the remaining portion (east of the drainage swale) to be more representative of a passive park (natural or native) site. This Basic Park Design incorporates, but is not limited to the following improvements:

- Approximately 201,977 square feet of irrigated park area (active park area located west of the drainage swale) that includes approximately 90,400 square feet of turf area, 14,377 square feet of trees, shrubs, and groundcover (plant areas), and 97,200 square feet of swale area;
- Approximately 120,000 square feet of non-irrigated area (passive park area east of the drainage swale) that includes trees and natural vegetation; and a decomposed granite trail that connects the park's concrete paths to the open space trails; and
- Public lighting facilities including all safety lighting and ornamental lighting installed as part of the approved Master Plan for the Baroni Neighborhood Park;
- Miscellaneous park facilities including but not limited to: park signage, fencing; playground equipment; concrete pathway surrounding the turf area; a picnic area including tables and barbeque facilities; and bench/seating at various locations.
- All appurtenant facilities, equipment, materials and utilities related to the aforementioned improvements.

In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements (the "Improvements") are generally described as follows:

Installation, maintenance and servicing of public facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, street lighting, public lighting facilities, fencing, picnic areas, entry signs and associated appurtenances and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by CARD. Any plans and specifications for these improvements will be filed with the District Manager of CARD and are incorporated herein by reference.

As applied herein, "Installation" means the construction of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, benches, and public restrooms.

“Maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti.

“Servicing” means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes if any pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus Incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans by park/recreation site, which are on file with the Chico Area Recreation and Park District.

## Estimate of Cost

Figure 1 – Baroni Park LLAD Estimate of Cost 2026-27

Estimate of Costs			
			Preliminary Budget
Maintenance and Servicing Expenditures:			
Salaries and Benefits			\$125,000
<b>Total Salaries and Benefits</b>			<b>\$125,000</b>
Services and Supplies			
Maintenance Structure & Grounds			\$10,000
District Vandalism			\$1,000
Contract Services <sup>1</sup>			\$4,241
Utilities			\$25,300
<b>Total Services and Supplies</b>			<b>\$40,541</b>
Capital Equipment Replacement Reserves <sup>2</sup>			\$5,000
<b>Total for Installation, Maintenance, Servicing and Incidental Costs</b>			<b>\$170,541</b>
Contributions from General Fund			<b>(\$56,541)</b>
<b>Net Costs for Maintenance and Servicing</b>			<b>\$114,000</b>
<b>Budget Allocation to Property<sup>3</sup></b>			
	<b>Assessment Units</b>	<b>RATE</b>	<b>BUDGET<sup>4</sup></b>
Maximum Assessment Allowed	963.00	\$118.38	\$114,000

Notes:

1. Incidental cost includes county collection charges and project management.
2. Funds from the Capital Equipment Replacement Reserves will be used for ADA upgrades to the park.
3. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year.
4. The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor-Controller. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to assessment.

## Method of Apportionment

### Method of Apportionment

This section of the Engineer's Report includes an explanation of the benefits to be derived from the maintenance, operation, and servicing of improvements throughout the Assessment District, and the methodology used to apportion the total assessment to land uses within the Assessment District.

The Assessment District consists of all Assessor Parcels within the boundaries of the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05 as defined by the Assessment Diagram shown in this report and the Assessor Parcel Numbers listed within the included levy roll. The parcels include all privately or publicly owned parcels within the boundaries. The method used for apportioning the total assessment is based upon the proportional special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

### Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the District's facilities or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

*"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

*"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of landscaping improvements to be provided with the assessment proceeds.

These categories of special benefit are summarized as follows:

- Proximity and access to improved parks and recreational facilities.
- Improved views.
- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.

In this case, the recent the *SVTA* decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The *SVTA* decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The *SVTA* decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the basis of these assessments.

## Benefit Factors

The special benefits from the Improvements are further detailed below:

---

### **Proximity to improved public landscaping, lighting, parks and other permanent public facilities**

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and the Baroni Park and recreation areas in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

Since the parcels in the Assessment District enjoy close access to the Improvements, they directly benefit from this unique close access to improved park and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

---

### **Improved Views**

CARD, by maintaining the landscaping areas provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

---

### **Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements**

The public parks and landscaped areas within certain Districts provide additional outdoor areas that serve as an effective extension of the land area for proximate properties. The park improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks have a service area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within this service radius close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

Moreover, Baroni Park does not provide a restroom or parking lot. Such public amenities were specifically excluded from neighborhood parks because neighborhood parks are designed to be an extension of usable land area specifically for properties in close proximity, and not the public at large or other non-proximate property. The occupants of proximate property do not need to drive to their local park and do not need restroom facilities because they can easily reach their local neighborhood park and can use their own restroom facilities as needed. This is further tangible evidence of the effective extension of land area provided by the Improvements to proximate parcels in the Assessment District and the unique direct advantage the proximate parcels receive from the Improvements.

### General versus Special Benefit

The Chico Area Recreation and Park District is a special district created pursuant to the laws of the State of California. There are many types of special districts that provide a variety of urban services. Special districts, like the Chico Area Recreation and Park District, are created to provide a higher level of service within their boundaries than what would be provided in their service area in absence of the special district. The Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscape and Lighting Assessments allow the District to provide its park and recreation Improvements to the Baroni Park at a much higher level than what otherwise would be provided in absence of the Assessments. Moreover, in absence of the Assessments, no other agency would provide the Improvements nor would the District, because it does not have alternative available funds to provide the Improvements.

All of the Assessment proceeds derived from the Assessment District will be utilized to fund the cost of providing a level of tangible “special benefits” in the form of proximate parks, recreation facilities, landscaped corridors, project entrances, signs, walkways, parks, and other improvements and costs incidental to providing the Improvements and collecting the Assessments.

Although these Improvements may be available to the general public at large, the Baroni Park and trail system/open space in the Assessment District was specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are outside the Assessment District do not enjoy the unique proximity, access, views and other special benefit factors described previously.

These Improvements are of special benefit to properties located within the Assessment District because they provide a direct advantage to properties in the Assessment District that would not be provided in absence of the Assessments. Without the Assessments, the Baroni Park and recreation facilities within the Assessment District would be closed and would turn into brown, unmaintained and unusable lands. If this happened, it would create a significant and material

negative impact on the desirability, utility and value of property in the Assessment District. In fact, it is reasonable to assume that if Assessments were not collected and the Baroni Park and recreation facilities were closed as a result, properties in the Assessment District would decline in desirability, utility and value by significantly more than the amount of the Assessment. We therefore conclude that all the park and recreation Improvements funded by this Assessment are of special benefit to certain benefiting properties located within the Assessment District and that the value of the special benefits from the Improvements to property in the Assessment District

reasonably exceeds amount of the Assessments for every assessed parcel in the Assessment District. (In other words, as required by Proposition 218: the reasonable cost of the proportional special benefit conferred on each parcel reasonably exceeds the cost of the assessments.)

Special Note Regarding General Benefit and the SVTA Decision:

*There is no widely-accepted or statutory formula for calculating general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. SVTA decision provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.*

## Quantification of General Benefit

Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits are general. General benefits cannot be funded by these assessments - the funding must come from other sources.

The maintenance and servicing of these improvements is also partially funded, directly and indirectly from other sources including Chico Area Recreation and Park District, the County of Butte, and the State of California. This funding comes in the form of grants, development fees, special programs, and general funds. This funding from other sources more than compensates for general benefits, if any, received by the properties within the assessments district.

In the 2009 *Dahms* case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona (*Dahms*) are similar to the improvements and services funded by the Assessments described in this Engineer's Report, and the Court found those improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and

access to the Improvements. Therefore, *Dahms* establishes a basis for minimal or zero general benefits from the Assessments.

The General Benefits from this assessment may be quantified as illustrated in the following table:

**Figure 2 – General Benefit Calculation**

Benefit Factor	Relative Weight	General Benefit Contribution	Relative General Benefit
Extension of recreation area	40	10%	4
Proximity to improved public landscaping, lighting, parks and other permanent public facilities	30	10%	3
Improved views	30	10%	3
	100		10
	Total Calculated General Benefit =		10.0%

The costs of this 10% General Benefit cannot be funded by the assessments. Non-assessment funding does contribute to the overall maintenance of Baroni Park in the following components:

The City of Chico owns, maintains, rehabilitates and replaces curb and gutter along the border of the Assessment District improvements. This curb and gutter serves to support, contain, retain, manage irrigation flow and growth, and provide a boundary for the improvements. The contribution from the City towards general benefit from the maintenance, rehabilitation and replacement of the curb and gutter is conservatively estimated to be 1%.

The City maintains a storm drainage system along the border of the Assessment District improvements. This system serves to prevent flooding and associated damage to the improvements, and manage urban runoff including local pollutants loading from the improvements. The contribution from the City towards general benefit from the maintenance, and operation of the local storm drainage system is conservatively estimated to be 1%.

The City maintains local public streets along the border of the Assessment District improvements. These public streets provide access to the improvements for its enjoyment as well as efficient maintenance. The contribution from the City towards general benefit from the maintenance local public streets is conservatively estimated to be 1%.

The value of the initial construction of the improvements can be quantified and monetized as an annuity. Since this construction was performed and paid for by non-assessment funds, this “annuity” can be used to offset general benefit costs, and is conservatively estimated to contribute 25%.

The total non-assessment funding contribution sums to 28%. Therefore the total General Benefit is conservatively quantified at 10% which is more than offset by the total non-assessment contribution towards general benefit of 28%.

## Method of Assessment

The step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home. The Land Use Classes for the Assessment District is defined in the original Engineer’s Report:

### **Single-Family Residential**

*This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.00 EBU per lot or parcel. This is the base value that all other properties are compared and weighted against (i.e. Equivalent Benefit Unit EBU).*

### **Planned Development**

*This land use is defined as any property for which a tentative or final map has been filed and approved (a specific number of residential lots and units or non-residential use has been identified) and the property is expected to be developed or subdivided in the near future or is part of the overall improvement and development plan for the District (Planned Subdivision). This land use classification often times involves more than a single parcel (e.g. the approved map encompasses more than a single APN). Each parcel that is part of the approved map shall be assessed proportionately for the proposed or estimated residential units or non-residential use to be developed on that parcel as part of the approved map. Accordingly, each parcel is assigned an appropriate number of benefit units that reflects the development of that property at build-out. (The EBU assigned to each parcel shall represent the combination of single-family, condominium, multi-family units or non-residential use associated with the development).*

### **Non-Residential Property**

*This land use is defined as property developed for non-residential use. One acre of non-residential property is equivalent to four (4) single-family residential lots per acre within the District. Therefore, 4.0 EBU per gross acre will be assigned to parcels classified as non-residential property. Parcels less than 1.0 acres are assigned a minimum of 4.0 EBU.*

**Vacant Property**

*This land use is defined as property currently zoned for residential or non-residential development, but a tentative or final map for the property has not yet been approved. Vacant Property will be assigned 1.00 EBU per acre rounded to the nearest acre. Properties less than one acre are assigned 1.00 EBU.*

**Exempt Parcels**

*This land use identifies properties that are not assessed and are assigned 0.00 EBU. This land use classification may include but is not limited to:*

*Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County);*

*Dedicated public easements including open space areas, utility rights-of-way, greenbelts, parkways, detention or retention basins, parks or other publicly owned properties that are part of the District improvements or may provide other benefits to private properties within the District;*

*Private properties that cannot be developed independently from an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use;*

*These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment, but shall be reviewed annually by the assessment engineer to confirm the parcels current development status.*

*Government owned properties or public properties are not necessarily exempt properties and shall be subject to special benefit assessment unless it qualifies for an exempt status.*

**Special Cases**

*In many districts where multiple land use classifications are involved, there may be one or more properties that the standard land use classifications does not accurately identify the special benefits received from the improvements. For example, a parcel may be identified as a Vacant Property, however only a small percentage of the parcel's total acreage can actually be developed. In this case, an appropriate calculation would be based on the net acreage that can be utilized rather than the gross acreage of the parcel.*

*The following table provides a summary of land use classifications and the Equivalent Benefit Unit calculations previously outlined.*

**Figure 3 - Land Uses and Equivalent Benefit Units**

<b>Property Type</b>	<b>Benefit Units Multiplier</b>
Single Family Residential	1.000 per Unit/Lot/Parcel
Single Family Residential	1.000 per Planned SF-Residential Lot
Planned Development	0.750 per Planned Condominium
	0.750 per Unit for the First 50 Units
	0.500 per Unit for Units 51-100
	0.250 per Unit for all remaining Units
Vacant Land	1.000 per acre (1.0 Minimum)
Non-Residential 4.000 per acre (1.0 Minimum)	4.000 per acre (1.0 Minimum)
Exempt Parcels	0.000 per Parcel

The following formula is used to calculate each parcel's EBU (proportional benefit).

$$\text{Parcel Type EBU} \times \text{Acres or Units} = \text{Parcel EBU}$$

The total number of Equivalent Benefit Units (EBU's) is the sum of all individual EBU's applied to parcels that receive special benefit from the improvements. An assessment amount per EBU (Assessment Rate) for the improvements is established by taking the total cost of the improvements and dividing that amount by the total number of EBU's of all parcels benefiting from the improvements. This Rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and assessment obligation for each zone.

$$\text{Total Balance to Levy (Budget)} / \text{Total EBUs} = \text{Assessment Rate per EBU}$$

$$\text{Assessment Rate per EBU} \times \text{Parcel's EBU} = \text{Levy per Parcel}$$

### Duration of Assessment

It is proposed that the Assessment be levied for fiscal year 2006-07 and continued every year thereafter, so long as the Baroni Park and recreational areas need to be maintained and serviced, and the Chico Area Recreation and Park District requires funding from the Assessments for its continued Improvements in the Assessment District. As noted previously, the Assessment can continue to be levied annually after the Chico Area Recreation and Park District Board of Directors approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the Assessment.

## Appeals and Interpretation

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the District Administrator or her or his designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Administrator or her or his designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the District Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Administrator, or her or his designee, shall be referred to the Board of Directors of the Chico Area Recreation and Park District and the decision of the Board of Directors of the Chico Area Recreation and Park District shall be final.

## Assessment Statement

**WHEREAS**, said the Board directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

**NOW, THEREFORE**, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Chico Area Recreation and Park District hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the District for the fiscal year 2026-27 is generally as follows:

**Figure 4 - Summary Estimate of Costs Fiscal Year 2026-27**

<b>Total for Installation, Maintenance, Servicing and Incidental Costs</b>	\$170,541
Contributions from General Fund	<u>(\$56,541)</u>
<b>Net Costs for Maintenance and Servicing</b>	<b>\$114,000</b>

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The Maximum Assessment Rate is equal to the Maximum Assessment Rate established for the previous fiscal year adjusted annually by the greater of, three percent (3%) or the annual percentage change in the Consumer Price Index (CPI) for the San Francisco Bay Area as of December of each succeeding year.

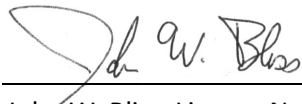
The change in the CPI from December 2024 to December 2025 is 3.04%. Therefore, the maximum authorized assessment rate for fiscal year 2026-27 is increased by 3%, which equates to \$118.38 per single-family equivalent benefit unit.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Butte for the fiscal year 2026-27. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County. I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2026-27 for each parcel or lot of land within the Assessment District.

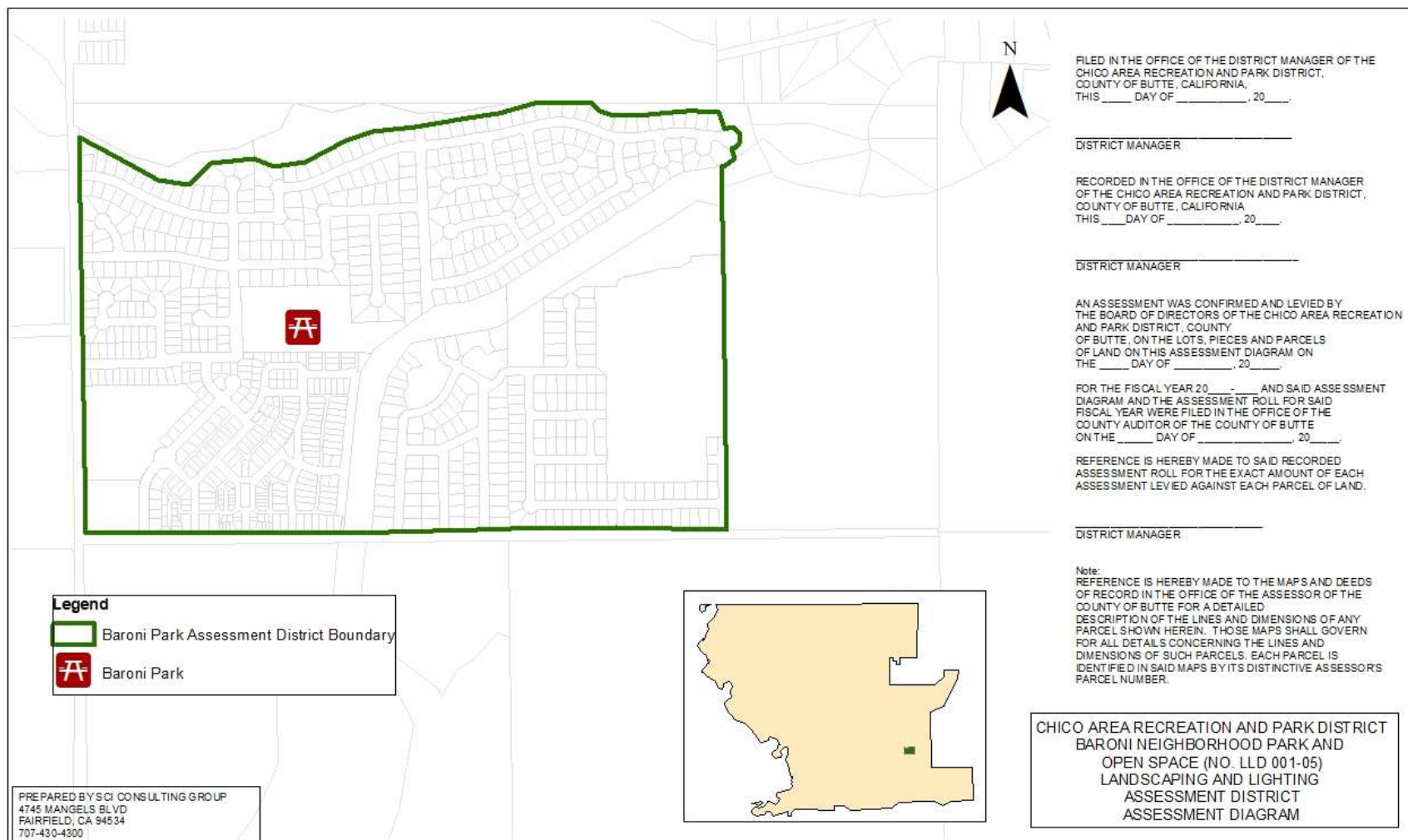
Dated: May 21, 2026

Engineer-of-Work

By  \_\_\_\_\_  
John W. Bliss, License No. C52091

## Assessment Diagram

The following page displays the Assessment Diagram of the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05. The diagram shows all of the parcels of real property within this Assessment District. Reference is hereby made to the maps and deeds of record in the office of the Assessor of the County of Butte for a detailed description of the lines and dimensions of any parcels shown herein. Those maps shall govern for all details concerning the lines and dimensions of such parcels. Each parcel is identified in the maps by its distinctive Assessor's Parcel Number.



## Assessment Roll

The Assessment Roll follows in this Report and is on file in the office of the Chico Area Recreation and Parks District at 545 Vallombrosa Avenue, Chico, CA 95926. The final Assessment Roll is based upon the land use information in the fiscal year 2026-27 Butte County Assessor's Roll.



FY 2026-27

# ENGINEER'S REPORT

## Chico Area Recreation and Park District

Oak Way Park Landscaping and Lighting

Assessment District

May 2026

Preliminary Report

Engineer of Work:



4745 Mangels Boulevard  
Fairfield, California 94534  
707.430.4300  
[www.sci-cg.com](http://www.sci-cg.com)

(This Page Left Intentionally Blank)

## Chico Area Recreation & Park District

---

### **Board of Directors**

Michael McGinnis, Chair

Chris Norden, Vice Chair

Dave Donnan, Director

Tom Lando, Director

Jason Roye, Director

---

### **General Manager**

Annabel Grimm

---

### **Administrative Director**

Holli Drobny

---

### **Finance & Human Resources Director**

Phil Aviles

---

### **Engineer-of-Work**

SCI Consulting Group

## Table of Contents

<b>Introduction .....</b>	<b>1</b>
Overview.....	1
Introduction.....	2
Legislative Analysis .....	3
<b>Plans and Specifications .....</b>	<b>5</b>
<b>Estimate of Costs And Budget.....</b>	<b>7</b>
<b>Method of Apportionment .....</b>	<b>8</b>
Method of Apportionment.....	8
Discussion of Benefit .....	8
Benefit Factors .....	10
General versus Special Benefit .....	11
Benefit Finding .....	12
Method of Assessment.....	12
Appeals of Assessments Levied to Property .....	14
<b>Assessments.....</b>	<b>15</b>
<b>Assessment Diagrams.....</b>	<b>17</b>
<b>Assessment Roll .....</b>	<b>19</b>

## List of Figures

Figure 1 - Oak Way Park LLAD Estimate of Costs Fiscal Year 2026-27.....	7
Figure 2 - The Benefit Assessment Matrix .....	13
Figure 3 - Summary Estimate of Costs Fiscal Year 2026-27 .....	15

## Introduction

### Overview

The Chico Area Recreation and Park District (“CARD”) formed the Oak Way Park Landscaping and Lighting Assessment District (the “Assessment District”) in order to comply with the District’s Master Park and Recreation Plan that was developed in September 1988. The Master Plan outlined three major findings:

1. There exist inadequate neighborhood parks to service the park and recreational needs of the community,
2. Additional large neighborhood parks should be developed within the service area of the District, preferably in conjunction with the development of adjacent school sites and in connection with development of new housing subdivisions, and
3. Emphasize the need to develop a long-range financing program to ensure adequate financial resources to support the development and maintenance of the park and recreational improvements recommended by the Master Plan, including financial alternatives such as park fees, state recreation bonds, and assessments levied pursuant to the Landscaping and Lighting Act of 1972.

In 1992, CARD began the planning process for the Oak Way neighborhood park. On February 25, 1993, the Board approved the Engineer’s Report and passed its Resolution of Intent to Form the Oak Way Landscaping and Lighting Assessment District and to Levy and Collect Assessments for Fiscal Year 1993-1994. On April 22, 1993, a public protest hearing was held to hear all written and oral protests of the formation of the proposed assessment district. After a few written protests and no oral protests, the Chico Area Recreation and Park District Board of Directors passed its Resolution Ordering the Formation of the Oak Way Landscaping and Lighting Assessment District and Confirming a Diagram and Assessment for Fiscal Year 1993-94. In 1997, the Park District conducted an assessment balloting proceeding for the Assessment District to comply with Proposition 218 requirements which reduced the rate from \$12.00 to \$4.00.

## Introduction

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvement and services expenditures that would be funded by the proposed 2026-27 assessment, determine the benefits received from the lighting and landscaping maintenance and improvements by property within CARD and the method of assessment apportionment to lots and parcels within CARD. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIII D of the California Constitution (the "Article")

This Report describes the Assessment District, any new annexations, changes to the Assessment District, and the proposed assessments for fiscal year 2026-27. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements that provide a direct and special benefit to properties within the Assessment District.

In each year for which the assessments will be levied, the CARD Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on May 28, 2026.

Once the Board preliminarily approves this Engineer's Report and the continuation of the assessments by resolution, a notice of the proposed assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing will be used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for July 23, 2026.

Following consideration of public comments at a public hearing, and review of the Final Annual Engineer's Report, the Board of Directors ("the Board") of CARD, may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2026-27. If so confirmed and approved, the assessments would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2026-27.

## Legislative Analysis

---

### Proposition 218

Many of these Assessment Districts were formed prior to the passage of Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIII C and XIII D of the California Constitution. (Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.) Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-Proposition 218 assessments as “grandfathered assessments” and held them to a lower standard than post Proposition 218 assessments.

Other Assessment Districts that were formed after Proposition 218 are consistent with the approval procedures and requirements imposed by Proposition 218.

---

### Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

---

### Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the Assessment District. The Court also upheld discounts and exemptions from the assessment for certain properties.

---

**Bonander v. Town of Tiburon**

In the December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based on in part on relative costs within sub-areas of the Assessment District instead of proportional special benefits.

---

**Beutz v. County of Riverside**

On May 26, 2010, the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

---

**Golden Hill Neighborhood Association v. City of San Diego**

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

---

**Compliance with Current Law**

This Engineer’s Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the SVTA decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the Assessment District; and the Improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer’s Report is consistent with Buetz, Greater Golden Hill, and Dahms because similar Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer’s Report is consistent with Bonander because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

## Plans and Specifications

The improvements to be undertaken by the Oak Way Park Landscaping and Lighting Assessment District (the “Assessment District”) and the cost thereof paid from the levy of the annual assessments, provide special benefit to parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the “Act”) the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, property owned or property rights, easements and/or rights of entry, leases or dedications including, but not limited to, parks, recreation facilities, open space lands, greenbelts, playground equipment, trails, utility right-of-ways, signage, fencing, picnic areas, restrooms, lighting and other improvements and land preparation (such as grading, leveling, cutting, and filling) sod landscaping, irrigation systems, sidewalks and drainage on (1) real property owned by, or encumbered by property rights held by, or maintained by, the Assessment District; or (2) on real property owned by, or encumbered by property rights held by, or maintained by any local agency or non-profit entity within the jurisdictional area of the Assessment District in any of the installations, maintenance and servicing described herein.

“Installation” means the construction of public improvements, including, but not limited to, land preparation, (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, and lights.

“Maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvement, including (a) repair, removal, or replacement of all or part of any Improvement; (b) providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; (c) the removal of trimmings, rubbish, debris, and other solid waste; and (d) the cleaning, sandblasting and painting of walls and other Improvements to remove or cover graffiti. (Streets & Highways Code §22531)

“Servicing” means the furnishing of (a) electric current or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other Improvements; and (b) water for irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements. (Streets & Highways Code §22538)

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526)

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans by park/recreation site, which are on file with Chico Area Recreation and Park District.

## Estimate of Costs And Budget

The annual assessment for the Oak Way Park Landscaping and Lighting Assessment District is shown in the figure below:

**Figure 1 - Oak Way Park LLAD Estimate of Costs Fiscal Year 2026-27**

	<u>Preliminary Budget</u>
Maintenance and Servicing Expenditures:	\$147,000
Incidental Expenses <sup>1</sup>	\$4,851
<b>Installation, Maintenance, Servicing and Incidental Costs Total</b>	<b>\$151,851</b>
Contributions from General Fund	(\$127,887)
<b>Net Costs for Maintenance and Servicing</b>	<b>\$23,964</b>
<b>Budget Allocation to Property <sup>2</sup></b>	
<u>Assessment Units</u>	<u>RATE</u>
5,991	\$4.00
	<u>BUDGET <sup>3</sup></u>
	\$23,964

Notes:

1. Incidental cost includes county collection charges and project management.
2. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year.
3. The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor-Controller. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to assessment.

## Method of Apportionment

### Method of Apportionment

This section of the Engineer's Report explains the benefits to be derived from the Improvements and the methodology used to apportion the total assessment to properties within the Assessment District.

The method used for apportioning the assessment is based upon the relative special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. The apportionment of special benefit is a two-step process: the first step has been to identify the types of special benefit arising from the improvements and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

This section of the Report includes a discussion of the benefits to be provided by the proposed improvements and the method of apportionment of assessments within the Assessment District.

### Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

*“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”*

Proposition 218, as codified in Article XIII D of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must exceed the cost of the assessment:

*“No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”*

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the Improvements to be provided with the assessment proceeds. These types of special benefit are summarized as follows:

- Proximity to Improved Landscaped Areas and Other Public Improvements within the Assessment District.
- Access to Improved landscaped areas and Other Public Improvements within the Assessment District.
- Improved Views within the Assessment District.
- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar park improvements in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

*The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).*

Proximity, improved access and views, in addition to the other special benefits listed herein further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and that other property in general and the public do not share or receive are 100% special benefit. The assessment funded services upheld by Dahms included streetscape maintenance and security services.

## Benefit Factors

The special benefits from the Improvements are further detailed below:

---

### **Proximity to improved landscaped and park areas within the Assessment District**

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Each of the Assessment District has been narrowly drawn to only include the properties that receive special benefits from the Improvements. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and the public improvements funded in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

---

### **Access to improved landscaped and park areas within the Assessment District**

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaped and park areas and other public improvements that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

---

### **Improved views within the Assessment District**

CARD, by maintaining permanent public improvements funded by the assessments in each Assessment District, provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the specific Improvements funded in their Assessment District; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

---

### **Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements**

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment District, the residential, commercial and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The landscaped areas within the Assessment District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties in the Assessment District because such properties have uniquely good and close proximity to the Improvements.

### **General versus Special Benefit**

In absence of the assessments, the Improvements in each Assessment District would not be provided, so the Improvements are “over and above” what otherwise would be provided. Many of the parcels would not even exist if the assessments were not established because an assessment for the specific Improvements within the Assessment District was a condition of development approval.

All of the Assessment proceeds derived from each Assessment District will be utilized to fund the cost of providing a level of tangible “special benefits” in the form of proximate landscaping, lighting, and other permanent public improvements. The Assessments are also structured to provide specific Improvements within each Assessment District, further ensuring that the Improvements funded by the Assessments are of specific and special benefit to property within each Assessment District.

Although these Improvements may be available to the general public at large, the public landscaping and other public improvements in each Assessment District were specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are either outside an Assessment District or within an Assessment District and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. Moreover, many of the homes and other improvements on parcels in the Assessment District would not have been built if the Assessments were not established because an assessment for public landscaping and lighting was a condition of development approval.

It is also important to note that the improvements and services funded by the assessments in Pomona (“Dahms”) are similar to the improvements and services funded by the Assessments described in this Engineer’s Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Improvements, particularly setback landscaping improvements.

## Benefit Finding

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from closer proximity, access and views of Improvements funded by the Assessments, the creation of developable parcels and from the extension of usable land area provided by the assessments. The Improvements are specifically designed to serve local properties in each Assessment District, not other properties or the public at large. The Assessment District have been narrowly drawn to include those parcels that receive a direct advantage from the Improvements. The public at large and other properties outside the Assessment District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

## Method of Assessment

The step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single-family home.

---

### Oak Way Park Land Use Classification

The Land Use Classes for the Oak Park Landscaping and Lighting Assessment District is defined in the original Engineer’s Report:

*Class A: Includes all single family residential lots, single family agricultural parcels and condominium residential parcels.*

*Class B: Includes all multi-residential and apartment residential parcels.*

*Class C: Includes all mobile home residential parcels.*

*Class D: Includes all retail, commercial and non-residential land use parcels.*

*Class E: Includes all industrial and mini-storage parcels.*

*Class F: Includes all parcels classified as exempt from assessment by the County Assessor. Vacant properties, small irregular shaped parcels and property owned by any government entity or utility fall into this class.*

---

### Assessment Factors

The Assessment District calculate the Assessment per parcel based on Land Use Classes and the Assessment Factor Index. The Assessment Factor Index and Assessment per Parcel are defined in the original Oak Way Park Landscaping and Lighting Assessment District Engineer’s Reports:

#### *Assessment Factor Index:*

*The Assessment Matrix also shows the Assessment Factor Index for each land use category. Since a single family residential parcel is the “benchmark property”, the relative scores of all other land use classes were related to the benchmark by indexing. A single family residential parcel was assigned a relative Assessment Factor Index of 1.00. The Assessment Factor Index for other land use classes were determined by dividing the point total for each particular land use class by the point total for the single family/ condominium residential class.*

#### *Assessment Per Parcel:*

*The total number of dwelling units for each land use class was multiplied by its respective Assessment Factor Index to determine the number of Assessment Units for each land class. The sum of the Assessment Units for all land use classes was then divided into the annual assessment amount to determine a Base Unit per unit.*

The final assessment per parcel is determined by multiplying the Base Assessment by the Assessment Factor Index and the number of units for that particular parcel.

**Figure 2 - The Benefit Assessment Matrix**

<u>Use of Property</u>	<u>Assessment Factor Index</u>	<u>Rate</u>
Single and Multi-Family Residential, Apartment Unit, or Condominium	1.00	\$4.00
Mobile Homes on a Separate Parcel	0.90	\$3.60
Commercial/Industrial	0.00	\$0.00

## Appeals of Assessments Levied to Property

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the District Engineer or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Engineer or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Engineer or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Engineer or his or her designee shall be referred to the Board of Directors of the Chico Area Recreation and Park District, and the decision of the Board shall be final.

## Assessments

**WHEREAS**, said the Board directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

**NOW, THEREFORE**, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Chico Area Recreation and Park District hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the District for the fiscal year 2026-27 is generally as follows:

**Figure 3 - Summary Estimate of Costs Fiscal Year 2026-27**

Installation, Maintenance, Servicing and Incidental Costs Tot	\$151,851
Contributions from General Fund	<u>(\$127,887)</u>
<b>Total Oak Way Park LLAD Budget</b>	<b>\$23,964</b>

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.


The maximum authorized assessment rate of \$4.00 per single-family residential unit for fiscal year 2026-27 is based on the estimate of cost and budget in this Engineer's Report.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Butte for the fiscal year 2026-27. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County. I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2026-27 for each parcel or lot of land within the Assessment District.

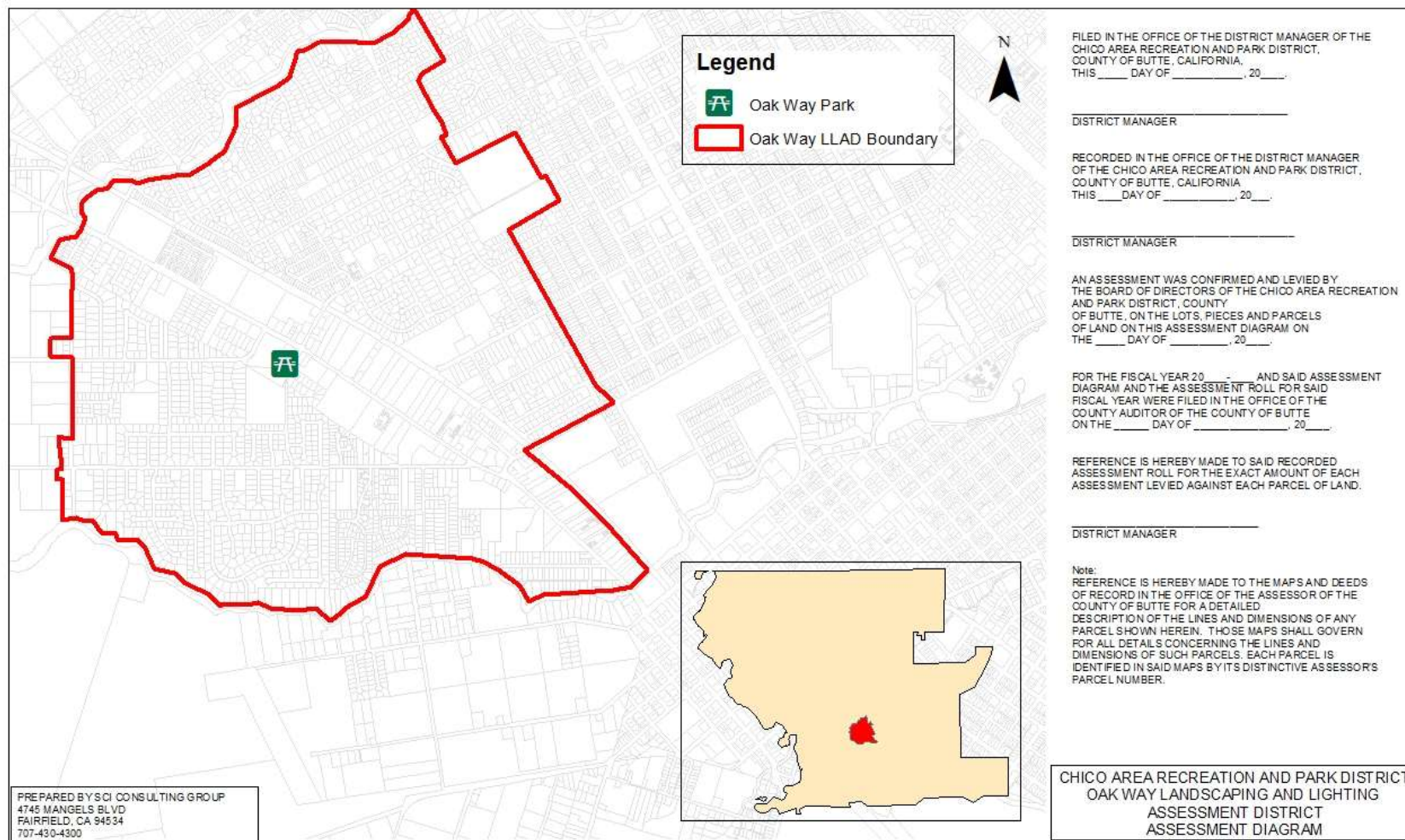
Dated: May 21, 2026

Engineer-of-Work

By  \_\_\_\_\_  
John W. Bliss, License No. C52091

## Assessment Diagrams

The boundaries of the Assessment District are displayed on the following Assessment Diagrams. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Butte, for fiscal year 2026-27, and are incorporated herein by reference, and made a part of this Diagram and this Report.



## Assessment Roll

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary to the Board of Directors and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor's records and these records are, by reference, made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Non-assessable lots or parcels include government owned land and public utility owned property.

*(This Page Intentionally Left Blank)*



## BOARD OF DIRECTORS

# STAFF REPORT

**DATE:** June 25<sup>th</sup>, 2026  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** 2026 Adult Summer League Update

---

### BACKGROUND

On May 6, 2026, adult softball, soccer, and kickball participants were notified that summer leagues were not being offered. Several participants attended the May 28, 2026, meeting and made statements during public comment requesting the reconsideration of the decision.

The Board requested a Special Meeting be held on June 4, 2026 at 4pm and add the discussion about adult summer leagues to the agenda. Following the discussion on June 4<sup>th</sup>, the Board directed the return of adult sports leagues for the summer of 2026.

### DISCUSSION

#### League Structure and Field Assignments

Summer leagues will operate across existing outdoor sites at a comparable level to previous seasons. The season will run July 13 through August 28, encompassing five weeks of regular play plus up to two weeks for playoffs and makeup dates. As of June 19, 2026, 83% of soccer league spots are filled and 48% of softball. Registration closes June 26, with schedules announced July 6 following the Mandatory Managers Meetings scheduled for June 29 and 30 at 5pm.

Senior Softball will move to Barile Field for the season due to the South Park Drive Road Rehabilitation Project, which limits access to Sycamore Field. This consolidation allows each program to remain at a dedicated site for the duration of the season, providing consistency for participants and staff rather than rotating between locations.

#### Officials and Staffing

Recruitment is currently underway for summer staff, including officials and field supervisors, with a target hire date of July 2, and training beginning July 6. Staff are in active discussions with soccer and softball assignors to explore contracted officials options. This work is ongoing and requires careful evaluation. Any changes to the officiating model would likely be phased, beginning in the fall.

#### Budget

Staff are projecting a shortfall of approximately \$34,000 for the summer season. This is close to budgeted figures but distributed differently than anticipated. Soccer is carrying the largest share of the projected shortfall, a departure from prior years where softball historically had been the

more costly program. The primary drivers are two referees per soccer game, a standard introduced last season and a necessary improvement to program quality, and Armed Guard coverage at soccer games. Cost will continue to rise through Fall 2026 in these areas, in addition to any increases associated with potential changes to the officiating model.

### **Communications**

Staff, participant, and public communications have gone out regarding registration timelines, managers meeting requirements and other important dates.

### **Season Timeline**

<b>Date</b>	<b>Activity</b>
Wed, June 10	Summer outdoor registration date announced on website
Fri, June 12, 10am	Summer outdoor registration opens
Fri, June 26, 11:59pm	Summer outdoor registration closes
Mon, June 29, 5:30–6:30pm	Mandatory Managers Meeting — Option 1
Tue, June 30, 5:30–6:30pm	Mandatory Managers Meeting — Option 2
Mon, July 6	Summer outdoor schedules posted
Mon, July 13	Summer outdoor Week 1
Mon, Aug 3	Fall leagues registration opens / Summer outdoor Week 4
Mon, Aug 10	Summer outdoor Week 5 — final regular season week
Mon, Aug 17	Fall leagues registration closes / Tournament & Rainout Week 1
Mon, Aug 24	Summer outdoor Tournament & Rainout Week 2
Thu, Aug 27	Fall game schedules posted / Summer outdoor leagues close
Mon, Aug 31	Outdoor fall leagues begin (7 weeks)
Mon, Sept 7	Indoor fall leagues begin (7 weeks)

---

### **RECOMMENDATION**

The Board review and discuss the information.



## BOARD OF DIRECTORS

# STAFF REPORT

**DATE:** June 25<sup>th</sup>, 2026  
**TO:** Board of Directors  
**FROM:** Scott Schumann, Assistant General Manager  
**SUBJECT:** Depot Park Acquisition Update

---

### BACKGROUND

On January 6, 2026, the City of Chico authorized the conveyance of the existing Depot Park to CARD. On January 21<sup>st</sup>, the Facility Committee reviewed the feasibility of the operation and maintenance of the park and made a recommendation to the Board which was subsequently approved by the Board of Directors at its February 26, 2026 meeting.

### DISCUSSION

Since receiving Board authorization to accept the property, staff have conducted two site walks to assess conditions. The following items have been identified for remediation prior to transfer: irrigation repairs, path-of-travel improvements, electrical infrastructure updates, turf fertilization and reseeding, and tree pruning.

Upon the City of Chico's completion of these items, staff will conduct a final walkthrough before formally assuming ownership. Once the District takes possession of Depot Park, the perimeter fence will be removed promptly.

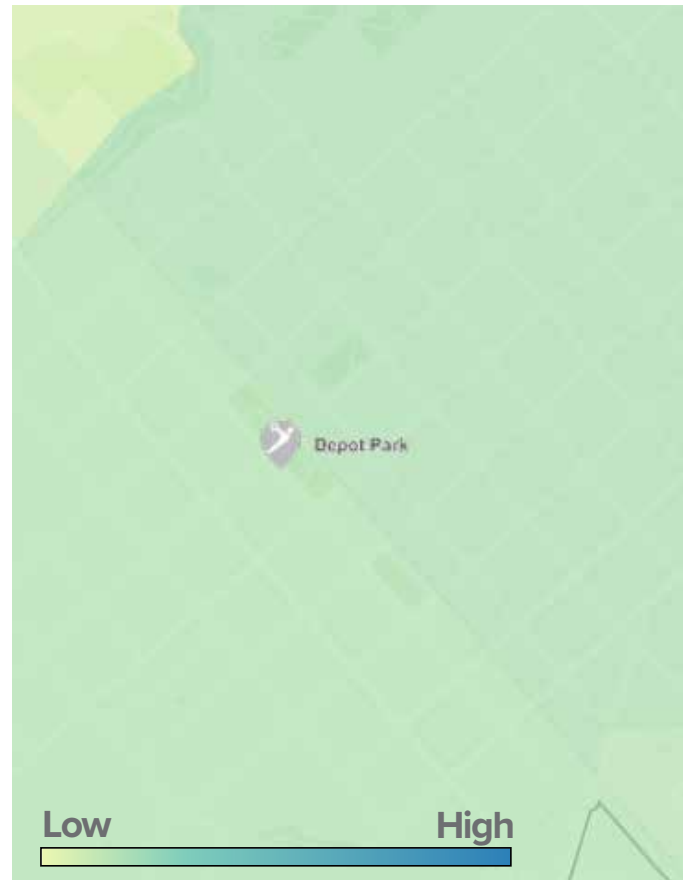
In the interim, staff from both agencies are working to compile and execute the documents necessary to formalize the transfer of ownership.

Looking ahead, staff are exploring future improvements and partnership opportunities in anticipation of operating Depot Park. Planned enhancements under consideration include a fitness court, dog park, and sports court. Early-stage discussions are also underway with several CSU Chico departments — including Construction Management, Recreation, and Visual Arts — regarding potential collaborative projects aligned with their academic programs.

An example of a potential park improvement, a Fitness Court in partnership with the National Fitness Campaign, is included in this report. This and similar amenities may be available through grant-funded programs offered by respective vendors.

# PHYSICAL & SOCIAL DATA

## DEPOT PARK



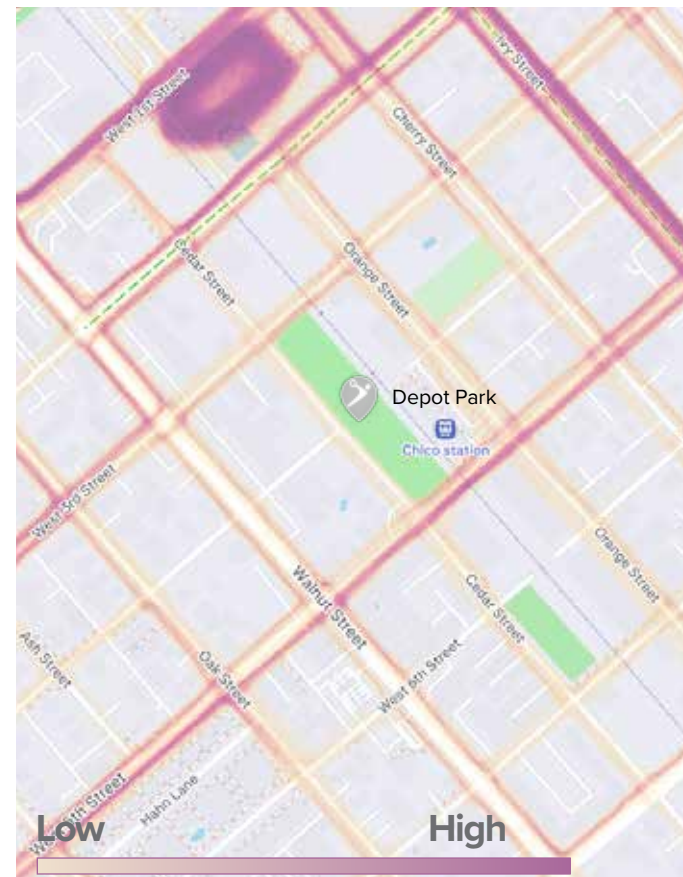
**EQUITY MAP**



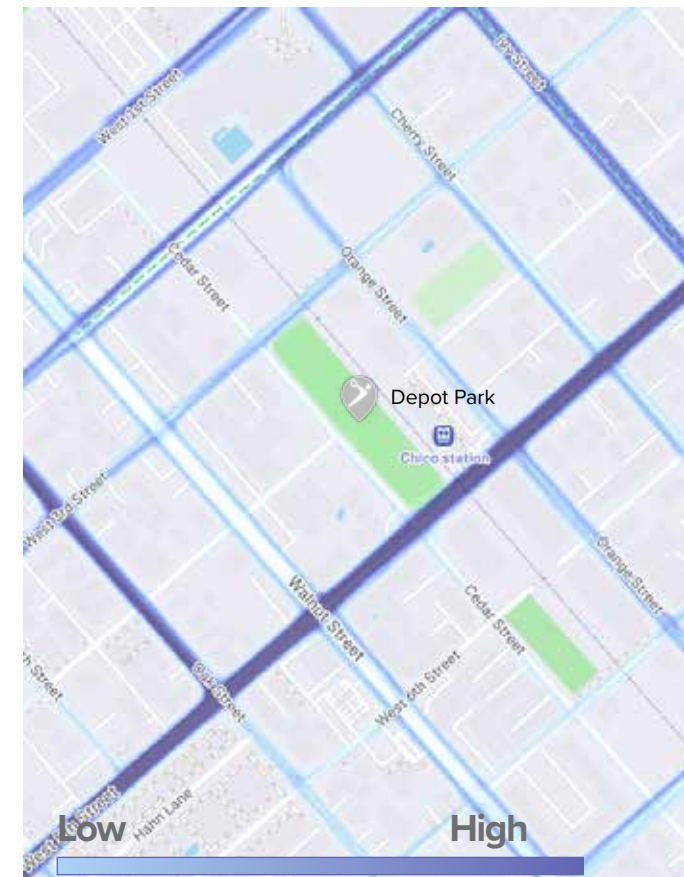
**POPULATION DENSITY**



**WALKABILITY**



**PEDESTRIAN ACTIVITY**



**CYCLIST ACTIVITY**







# NATIONAL FITNESS CAMPAIGN CAMPAIGN BRIEFING





# AMERICA'S LARGEST PUBLIC-PRIVATE WELLNESS PARTNERSHIP

**CELEBRATING 750TH**  
Healthy Community this Year



**NOW FUNDED**  
to welcome 1000 Healthy  
Communities by 2026

**OUR MISSION** : to Build Healthy Communities

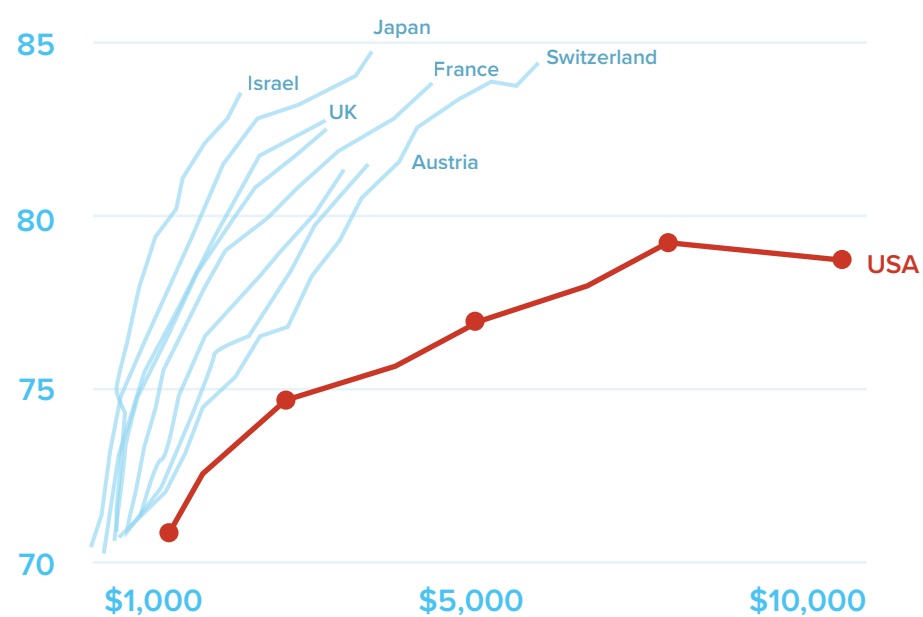


# WHY WE DO IT

**TO MAKE WORLD CLASS FITNESS FREE**



*Life Expectancy vs Health Expenditure*



## UNDERSTANDING THE PROBLEM

AMERICA IS FACING A HEALTH CRISIS CAUSED BY SEDENTARY LIFE-STYLES AND CITIES DESIGNED FOR CARS. USA SPENDS MORE MONEY THAN ANY OTHER ON HEALTHCARE WITH POOR RESULTS.



## BECOMING THE SOLUTION

WHEN COMMUNITIES ARE DESIGNED TO SUPPORT WELL-BEING, HEALTH OUTCOMES CHANGE!



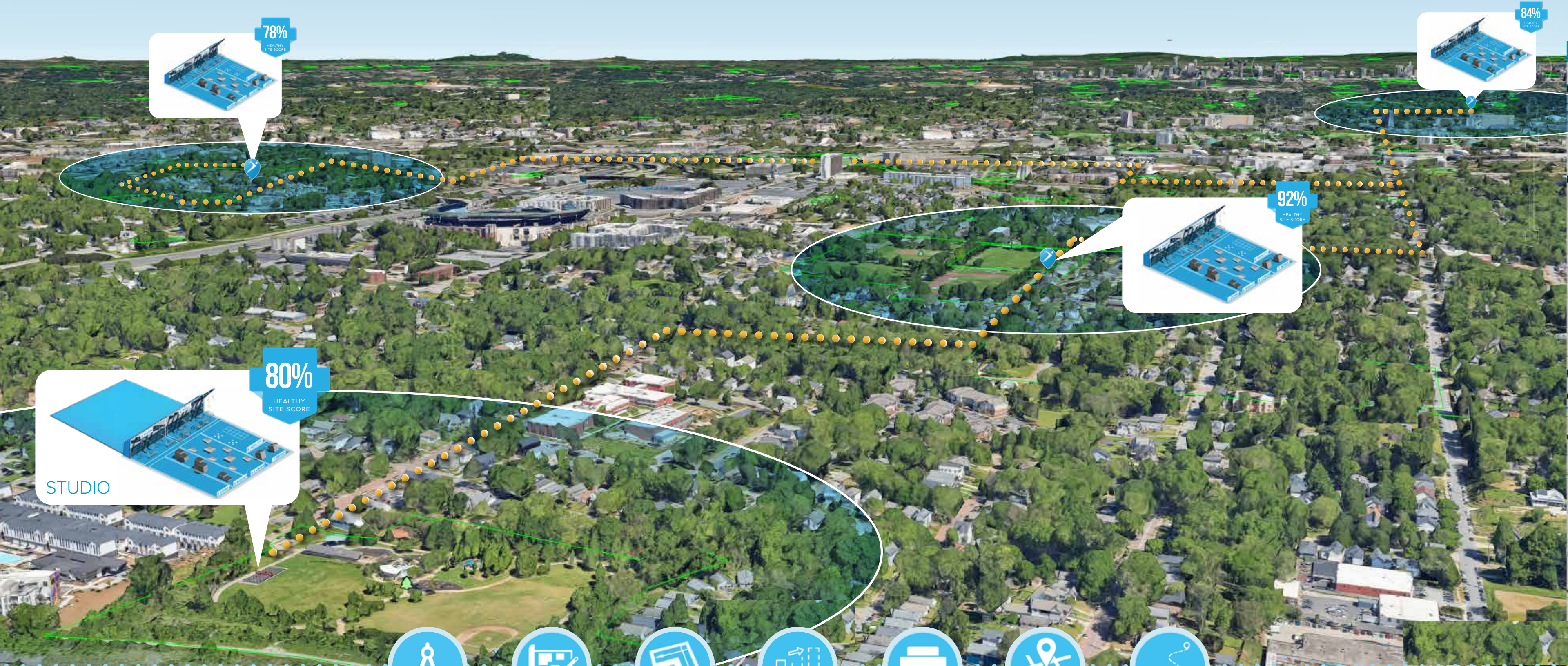
BROUGHT TO YOU BY





# FITNESS COURT | HEALTHY INFRASTRUCTURE PLANNING

MULTI-SITE FUNDING FOR HEALTH IMPACT



STUDIO

**BUILDING HEALTHY COMMUNITIES**  
MULTI-SITE PHASING FOR HEALTH IMPACT  
HEALTHY SITE SCORE (HSS)



PLANNING



PHASING



LAYOUTS



PROJECTIONS



SCORES



MAPPING



TRAILS



CAMPAIGN OVERVIEW

# WHAT WE DO

**A COMPREHENSIVE COMMUNITY WELLNESS PROGRAM**

DESIGN & PLANNING

EXPERT CONSULTING

GRANT FUNDING

INSTALLATION

LAUNCH & PRESS

PUBLIC ART

AMBASSADOR TRAINING

MOBILE APP

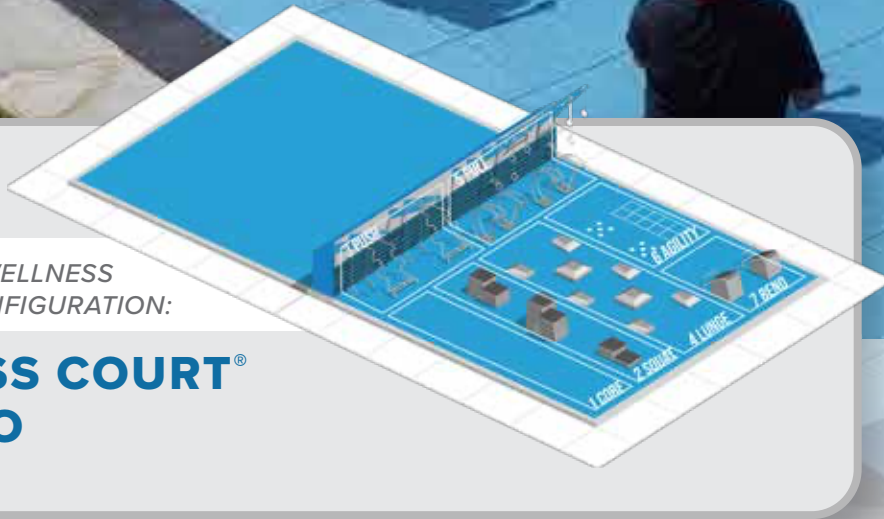




# FITNESS COURT

COMMUNITY WELLNESS HUB

# STUDIO



OUTDOOR WELLNESS CENTER CONFIGURATION:

## FITNESS COURT® STUDIO



HIIT



YOGA



ZUMBA



DANCE



STRETCH



KICKBOXING



TAI-CHI

## COMMUNITY WELLNESS PROGRAMMING

WELCOMES ENTIRE COMMUNITY MAYORS WELLNESS SERIES

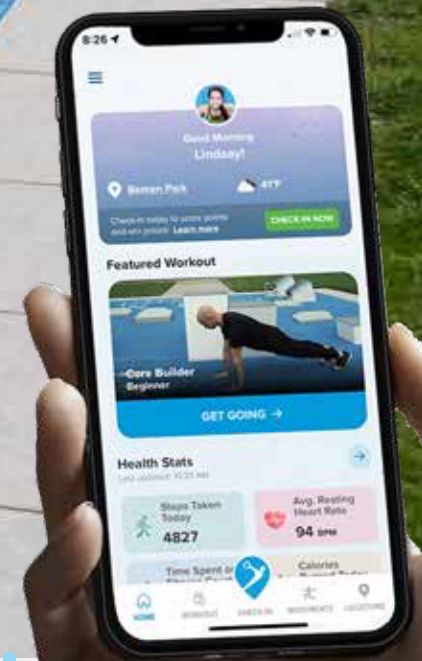


# FITNESS COURT

WORLDS BEST OUTDOOR GYM

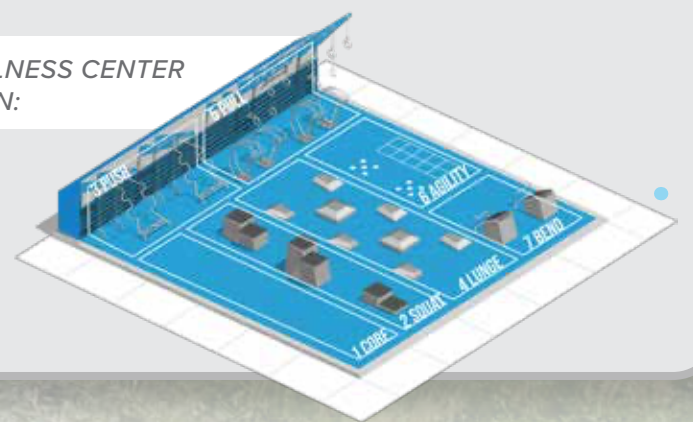


**7 MOVEMENT  
FULL BODY WORKOUT**  
FUNCTIONAL TRAINING SYSTEM  
DIGITALLY ACTIVATED  
*Coach in your Pocket*



OUTDOOR WELLNESS CENTER  
CONFIGURATION:

**FITNESS  
COURT®**



CORE



SQUAT



PUSH



LUNGE



PULL



AGILITY



BEND



# FITNESS COURT | ART

EVERY FITNESS COURT IS A WORK OF ART



**WORK WITH LOCAL ARTISTS**  
NFC DESIGN STUDIO

**WORLD RENOWN ARTIST GALLERY**  
KEITH HARING | JEAN MICHEL BASQUIAT

# FITNESS COURT ART OFFERINGS



**Local Artist** Invite a Local Artist to create a mural that represents your community!

Support your Local Artist Community with a **\$5,000 Grant to the Artist** provided by NFC!

*Additional Funding Required. Example Art: Will be customized for your city*

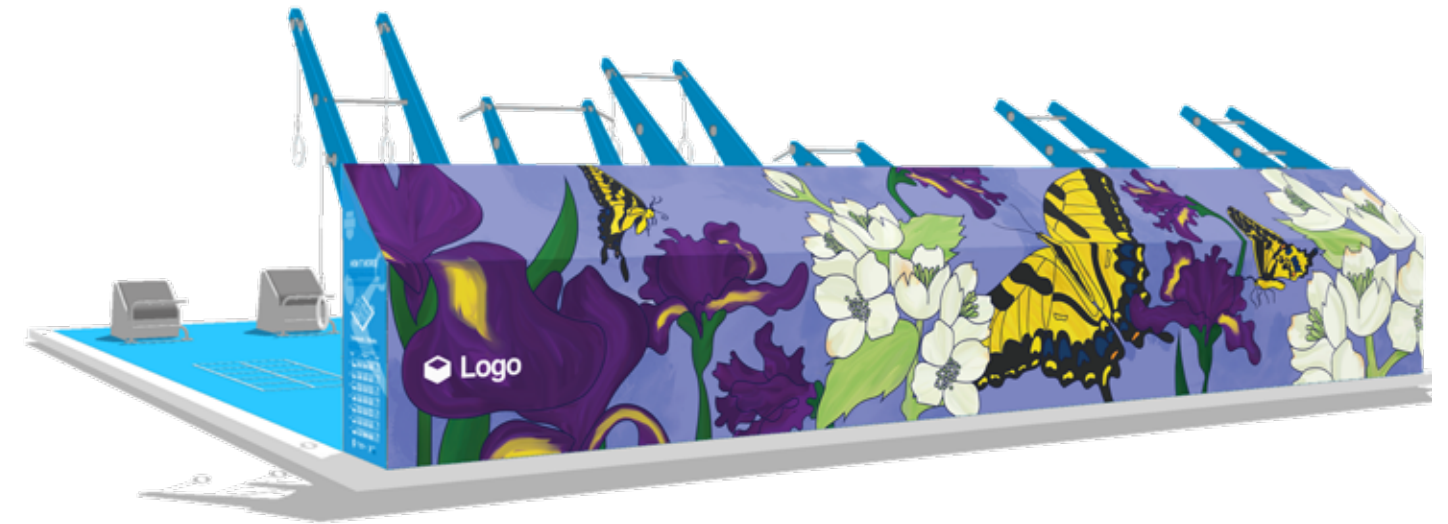


Front Wall Unlocked for Additional Artwork



**Custom Art** Work with the in-house NFC Art Studio Team

*Additional Funding Required. Example Art: Will be customized for your city*



**Fitness Court Art** Unique design included in your state campaign

*Example Art: to be confirmed at Award*



**NEW!**

NOW AVAILABLE FOR  
**FITNESS COURTS &  
FITNESS COURT STUDIOS**



**FITNESS COURT | SHADE**  
WORLDS BEST OUTDOOR GYM JUST GOT COOLER



EXTENDED  
SEASONAL USE



UV & SUN  
PROTECTION



INTEGRATED  
DESIGN



ENHANCED  
AESTHETICS



MADE IN  
USA



LONG LASTING  
MATERIALS



**1. BE A PART OF THE NATIONAL FITNESS CAMPAIGN**

AMERICA'S LARGEST PUBLIC PRIVATE WELLNESS PARTNERSHIP

**2. HEALTH BENEFITS**

MORE TIME OUTDOORS, IMPROVED MENTAL & PHYSICAL WELLBEING

**3. HEALTHY INFRASTRUCTURE**

PLACES DESIGNED FOR PEOPLE NOT CARS

**4. BUILDING COMMUNITY**

CREATING A WELLNESS CULTURE THAT IS SOCIAL, CONNECTED AND FUN!

**5. REDUCED HEALTHCARE COSTS**

HEALTHIER, HAPPIER, PEOPLE



# STATEWIDE CAMPAIGN



NATIONAL FITNESS CAMPAIGN

# 2026

200 NEW PARTNERS

WE'RE PLEASED TO ANNOUNCE THE 2026 CAMPAIGN

# NFC Grant Requirements

Program Qualification




**LEADERSHIP SUPPORT**

**STEP 1**



**SITE WITH IMPACT**

**STEP 2**



**FUNDING MATCH**

**STEP 3**



**QUALIFY FOR GRANT**

**STEP 4**

**JOIN THE CAMPAIGN**



STEP 1

## LEADERSHIP SUPPORT

*BUILD CONSENSUS / CONFIRM FEASIBILITY  
MUNICIPAL LEADER SUPPORT*

**SHARE 3 MINUTE VIDEO**



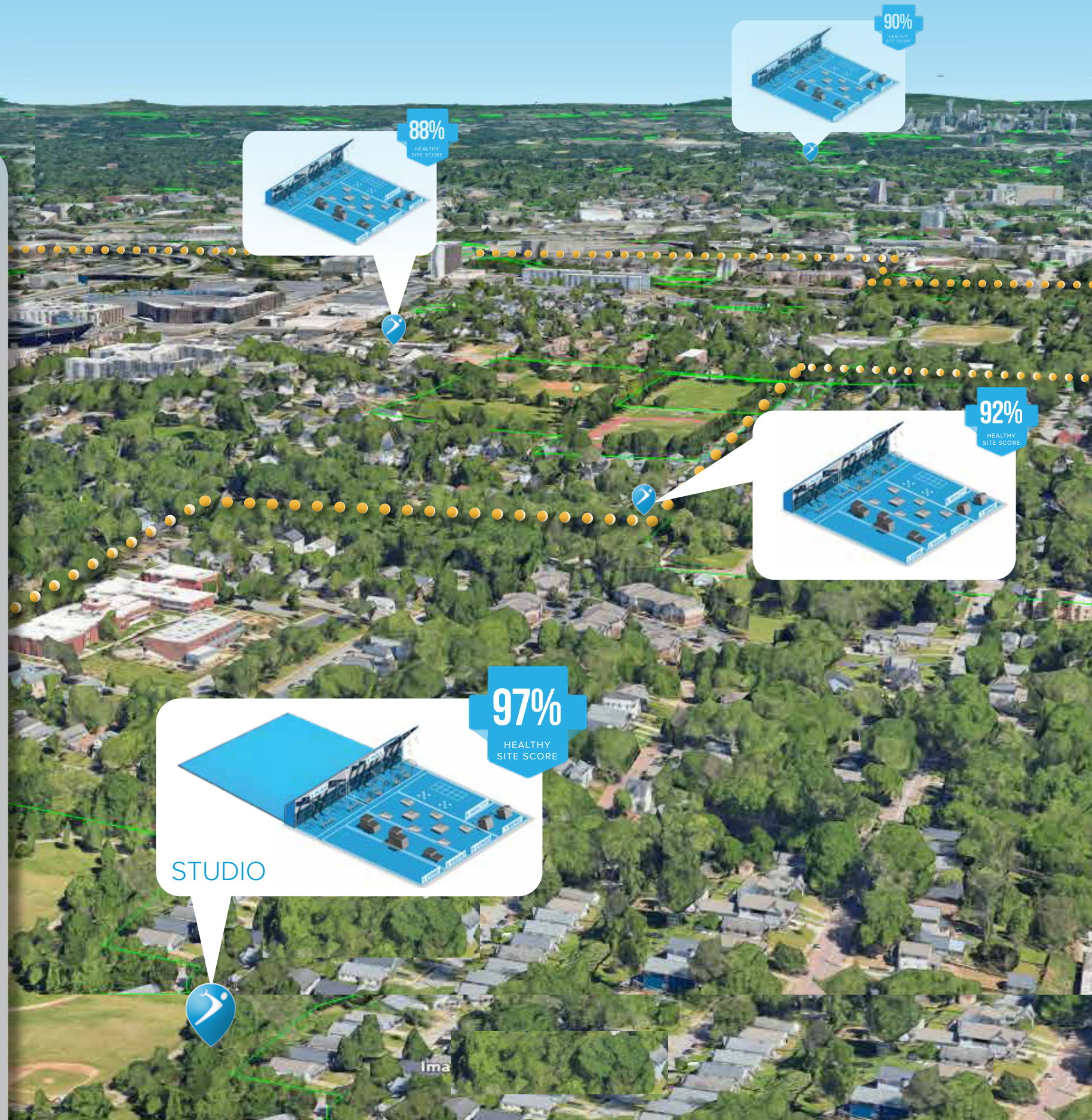


## STEP 2 SITES WITH IMPACT

Supported by NFC's Expert Consulting Services, Identify Site Locations that Meet Criteria for Funding Qualification & Health Impact

**HEALTHY INFRASTRUCTURE PLANNING**  
• VISIBLE • CONNECTED • ACCESSIBLE •

Participate in Virtual Workshop led by NFC Expert Consultants to receive data & qualification information regarding your public spaces. See how your municipality or school benchmarks vs national averages.



POWERED BY

HEALTHY SITE SCORE

**NFC HEALTHY SITE SCORE**

NATIONAL INDEX & DATASET  
EXPERT CONSULTING FOR  
LOCATING SUCCESSFUL  
OUTDOOR WELLNESS HUBS



STEP 3

## FUNDING MATCH

*NFC GUIDES FUNDING PLAN*

**GRANT FUNDING AVAILABLE:  
\$30,000-\$60,000 PER SITE**

**LOCAL FUNDING REQUIREMENT  
\$160,000-\$270,000**

*per site, pending program  
configuration & installation method*





STEP 4

## QUALIFY FOR GRANT

- A. PRE-APPLICATION PHASE
- B. GRANT AWARD
- C. BUILD/SITE PLAN
- D. LAUNCH LOCAL CAMPAIGN

**SUBMIT GRANT  
APPLICATION**



# JOIN US

LET'S BUILD HEALTHY COMMUNITIES  
**TOGETHER**



**Discussion - Q&A**

# NEXT STEP



**SCHEDULE VIRTUAL SITE  
REVIEW WORKSHOP LED BY  
NFC EXPERT CONSULTANTS TO  
EXPLORE FEASIBILITY**



## **DISCUSSED AT NEXT STEP:**

- 1. SITE WORKSHOP & HEALTHY SITE SCORE REVIEW**
- 2. FEASIBILITY & ALIGNMENT WITH LOCAL PRIORITIES**
- 3. FUNDING REQUIREMENT DETAILS AND GRANT PROGRAM & AVAILABILITY FOR YOUR STATE**
- 4. NON-BINDING GRANT QUALIFICATION PROCESS**

# STEP 4

## GRANT QUALIFICATION PROCESS

### PRE APPLICATION PHASE

- 1 Feasibility Review
- 2 Evaluation Call
- 3 Non-Binding Grant Application

### AWARD PHASE

- 4 Award of Grant Eligibility *(First Come, First Served for Qualified Applicants)*
- 5 Local Adoption by Governing Body
- 6 Develop and Confirm Funding Match

### LAUNCH PHASE

- 7 Shipment for Storage
- 8 Install Concrete Slab and Art Approval
- 9 Fitness Court Assembly
- 10 Press Launch Ceremony

**CAMPAIGN LAUNCHES AND FITNESS COURTS OPEN!**

**2026 GRANT APPLICATION PERIOD NOW OPEN**



Campaign seeking qualified applicants able to meet the 2026 time frame for adoption and local funding match.



## BOARD OF DIRECTORS

### Finance

# STAFF REPORT

**DATE:** June 25, 2026  
**TO:** Board of Directors  
**FROM:** Scott Schumann, Assistant General Manager  
**SUBJECT:** Hooker Oak ADA Improvements Project Bid Award

---

### BACKGROUND

As part of the District’s capital improvement and ADA compliance program, the Board of Directors at its May board meeting approved a project to implement several ADA improvements at Hooker Oak Recreation Area. The project will add to the number of ADA parking stalls for the park, improve access to the picnic site and playground, and install an ADA-compliant drinking fountain complete with bottle filler.

### DISCUSSION

On May 21, 2026, District staff issued a notice inviting bids for the Hooker Oak ADA improvements project. Bidding closed on June 10, 2026. Ten bids were received ranging from \$103,280 to \$188,590, including additives and alternates.

Interviews with the two lowest bidders, Synergy and Pridex, were conducted on June 16, 2026, to confirm the understanding of scope, site conditions, and evaluate contractor qualifications.

Synergy was the lowest bidder and demonstrated a clear understanding of the project scope and site conditions. Based on the results of the interviews and bid pricing, staff recommend awarding the Hooker Oak ADA Improvements project to Synergy.

### Bid Results

<b>Contractor</b>	<b>Amount</b>
Synergy	\$103,280
Pridex	\$111,000
V2	\$119,500
Hyatt	\$121,875
AT Inc	\$134,500
Santos Excavating	\$145,670
Lemida	\$170,198
Franklin	\$171,000
B & M Builders	\$176,920
Imperial Construction & Engineering	\$188,590

**FISCAL IMPACT**

The Hooker Oak ADA Improvements project will be funded by the District's ADA annual budget allocation with \$130,000 remaining for FY 2026. Awarding the contract to Synergy in the amount of \$103,280, including additive alternates, plus contingency per District policy, is within the balance available.

**RECOMMENDATION**

The Board award the Hooker Oak ADA Improvements project to Synergy in the amount of \$103,280 including additive alternates, plus contingency per District policy, and authorize the General Manager to execute the contract and associated documents.



## BOARD OF DIRECTORS

# STAFF REPORT

**DATE:** June 25<sup>th</sup>, 2026  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** CSDA North State Representative Election

---

The California Special Districts Association (CSDA) is conducting an election for the North State Representative seat on the CSDA Board of Directors. The Board is asked to designate an official voting delegate and cast the District's vote for one of the two candidates seeking to fill the position.

### BACKGROUND

CSDA is a statewide organization that advocates for and provides resources to California special districts. The organization is governed by a Board of Directors composed of regional representatives elected by member districts. The North State Representative seat represents special districts in the northern region of California, including CARD.

CSDA member districts in good standing are eligible to cast one vote in the election. The vote must be cast by an officially designated representative of the District's Board of Directors.

### DISCUSSION

Two candidates are seeking the CSDA North State Representative seat:

- Karli Frye, General Manager, Southern Cascades Community Services District
- Jason Roye, Director, Chico Area Recreation and Park District

Candidate information and statements are included as an attachment to this staff report for the Board's review and consideration prior to casting the District's vote. The Board is asked to take two actions at this meeting: designate an official voting delegate from among its members, and cast the District's vote for the North State Representative seat.

### RECOMMENDATION

The Board designates an official voting delegate and cast the District's vote for the CSDA North State Representative seat in accordance with CSDA election procedures.





**California Special  
Districts Association**  
*Districts Stronger Together*

## 2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Karli Frye

District/Company: Southern Cascades CSD

Title: General Manager

Elected/Appointed/Staff: Staff

Length of Service with District: 3 years 9 months

**1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):**

Our District is a member of CSDA, I have attended the GM Summit in 2023 & 2025 and plan to attend again in 2027.

**2. What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):**

While I am not currently involved with other statewide associations, I am actively interested in expanding my involvement to strengthen collaboration, share knowledge, and support the advancement of special districts across California.

**3. List your local government involvement (such as LAFCo, Association of Governments, etc.):**

Board Member, Big Valley Joint Unified School District (2021–2025); Board Member, Lassen County Waterworks (2025).

**4. List your involvement in civic and/or non-profit organization:**

In addition to my role as General Manager, I serve as a grant writing consultant, assisting special districts in securing funding to support their projects and community needs.

**\*\*Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**





**2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET**

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Jason Roye

District/Company: Chico Area Recreation and Park District

Title: Board of Director

Elected/Appointed/Staff: Elected

Length of Service with District: Sworn into office on 12/12/24

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

---

---

2. What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):

---

---

3. List your local government involvement (such as LAFCo, Association of Governments, etc.):

---

---

4. List your involvement in civic and/or non-profit organization:

---

---

**\*\*Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**





(530) 299-3110 205 Ash Valley Rd. P.O. Box 239, Adin, CA 96006

March 20, 2026

Candidate Statement:

I am honored to be considered for a position on the CSDA Board of Directors. I have served as General Manager of Southern Cascades Community Services District for the past three years, beginning my career with the district as a Grants Manager. This experience has provided me with a strong understanding of both the operational and financial challenges that special districts face. I am also proud to have recently earned my Certified Special District Manager designation, further strengthening my commitment to effective and responsible leadership.

I am deeply passionate about the role special districts play in supporting our communities. These agencies provide essential services that impact residents' daily lives, yet their value is often not fully understood, both within our communities and at the legislative level. I look forward to building on the important work CSDA is already doing to increase awareness and advocacy for special districts statewide.

Many districts, particularly in rural areas, continue to face ongoing challenges, including financial constraints, aging infrastructure, and workforce recruitment. I am committed to helping address these issues by promoting collaboration, sharing resources, and elevating the voice of special districts across California.

If elected, I will work to strengthen communication, support professional development, and advocate for policies that empower districts to better serve their communities. I am dedicated to representing the interests of all special districts and contributing to the continued success and sustainability of CSDA.

Karli Frye - General Manager  
Southern Cascades CSD





## BOARD OF DIRECTORS

# STAFF REPORT

**DATE:** June 25<sup>th</sup>, 2026  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Lakeside Pavilion Rental Update

---

### BACKGROUND

In January 2026, the District entered into a long-term rental agreement with the Sierra North Valley Realtors Group (the Realtor Group). The Realtor Group hosts an association meeting every Wednesday morning at Lakeside Pavilion.

### DISCUSSION

During the District's transition to its new registration software, Rec Tech, summer camps were entered into the new system rather than the legacy system, which temporarily limited visibility into the summer schedule. Upon identifying a scheduling conflict between the Realtor Group's reservation and summer camp programming, District staff reached out to offer alternative meeting locations. Staff negotiated and secured space at the DoubleTree Hotel; however, the Realtor Group declined and chose to hold its meetings at the Elks Lodge.

In partnership with the Valley Contractor Exchange, the District launched its first-ever construction camp on June 15. Camp participants completed a hands-on project at Lakeside Pavilion, which involved demolishing the existing reception area and enclosing the space to create additional office and storage capacity in support of the District's growing programs.

As a precaution during construction, District staff contacted the Realtor Group to ask whether it could relocate temporarily. With the CEO unavailable, another staff member was reached instead. In hindsight, both internal communication and outreach to the renter could have been better coordinated during this period.

Upon closer review, it was determined that the construction would have minimal impact on the Group's scheduled meeting. The Realtor Group was promptly notified that the meeting could proceed as planned. On the morning of the meeting, District staff met with the CEO and confirmed that the partnership remains strong.

As a preventive measure going forward, summer camps are now flagged in the reservation system to avoid similar scheduling conflicts in future years.





## BOARD OF DIRECTORS

# STAFF REPORT

**DATE:** June 25, 2026  
**TO:** Board of Directors  
**FROM:** Erin Morrissey, Recreation Director  
**SUBJECT:** Recreation Update – June

---

## **PROGRAM & STAFF DEVELOPMENT**

### **CARD Legends — Staff Recognition**

Our district-wide staff recognition program, CARD Legends, continues to gain momentum. To date, we have received over 540 nominations celebrating the outstanding contributions of our full-time, part-time, and seasonal staff. If you see a staff member going above and beyond, we encourage you to recognize them at [www.ChicoRec.gov/legends](http://www.ChicoRec.gov/legends).

### **CARD 101 — New Hire Orientation**

CARD 101, our high-level organizational onboarding presentation, held three sessions in early June for incoming summer staff, with three to five additional sessions planned for fall new hires. This presentation is designed to get new staff genuinely excited about joining CARD — covering our history, culture, and expectations while weaving in team-building moments throughout.

### **Hiring Support**

The Program & Staff Development team continued to actively support hiring cycles across the district — reviewing applications, designing and facilitating group interviews that place applicants in realistic, job-like scenarios, and helping determine next steps for each candidate.

### **Systems & Operational Foundations**

The Program & Staff Development team continued its work evaluating and strengthening recreational systems and operational foundations. The focus remains on stabilizing core processes and streamlining workflows so that staff are empowered with the capacity and tools needed to deliver high-quality programs to our community.

### **Adult Sports**

Volleyball is off and running! League nights are Monday, Wednesday and Thursday and we are running two courts each night from 6pm-10pm at the Fieldhouse. We've trained/onboarded some new staff members and in combination with our strong returning staff are excited about

our Volleyball officiating team for the summer. Summer basketball was cancelled due to lack of enrollment.

A full update of the Outdoor summer season is provided in a separate report.

### **2026 Aquatics Season**

The 2026 aquatics season is off to a strong start. More than 70 lifeguards received certification through CARD this season, and the team of 50-plus aquatics staff includes a high number of returning guards alongside a solid new cohort. PV Pool is seeing strong turnout for public and lap swim, with swim lessons near capacity and multiple camps and community groups participating in open swim. Recruitment is ongoing and the District is bringing on an Aquatics Specialist in the coming weeks to accelerate planning for Chico Aquatics operations. Movies at the Pool has grown well beyond its origins as a low-key evening event — more than 200 people attended the first event of the season. With two more events planned, community interest in aquatics programming continues to build as the District moves toward the next phase of aquatics at CARD.

### **Senior Programming**

CARD launched its newest social opportunity for older adults last month with Let's Dance, Seniors!, a dedicated senior dance event presented in partnership with the Let's Dance team, well known for hosting popular senior dances at the Paradise VFW. The inaugural event welcomed more than 80 participants and featured live music by Soul Posse. A particular highlight of the evening was the introductory line dancing lesson, where many attendees learned to line dance for the first time.

Due to the event's overwhelming success, CARD will host another Let's Dance, Seniors! event on June 28 at Lakeside Pavilion. The evening will once again feature live music from Soul Posse, line dancing instruction, and affordable admission at \$13 per ticket. This program reflects CARD's ongoing commitment to providing meaningful recreation, wellness, and social connection opportunities for the senior community.

The Alzheimer's Association, in partnership with Autumn Creek Post Acute, Oakwood Healthcare & Wellness Center, and Chico Terraces Care Center, sponsored the June Senior Luncheon in support of the Walk to End Alzheimer's. The luncheon sold out, and the sponsors have already requested to reserve June sponsorship for next year. Interest from senior-serving organizations continues to grow, creating valuable opportunities for future partnerships, expanded programming, and deeper community engagement.

### **Contract Instructors and Summer Programming**

Summer programming is in full swing, and the CARD Center has been bustling with activity. From fashion shows and bake sales to sewing camps, MAD Science programs, and Dungeons & Dragons camps, participants of all ages have been enjoying a wide variety of engaging experiences.

One of the most unique offerings this summer has been CARD's partnership with the Valley Contractors Workforce Foundation through its Hands on Tools Mobile Construction Training Program. The Construction Camp provided three Pleasant Valley High School students with hands-on construction experience while completing a facility improvement project at Lakeside Pavilion. Students renovated and enclosed the existing front desk area, creating additional office space to support CARD operations. The project was completed just in time for Lakeside Pavilion to host a wedding rehearsal that same Friday evening.

This partnership exemplifies the power of community collaboration by combining workforce development, youth education, and facility enhancement into a meaningful, real-world learning experience.

### **After School Programs**

After School Programs have ended a successful school year and are busy preparing for the 26/27 School Year! Our new ASP Specialist, Jason Morgan, is hard at work on updating our summer recruitment and training process and we are aiming to bring on 50 new Recreation Leaders over the summer. Our CUSD relationship has continued to strengthen, and they have approached us about continuing to expand the size of the ASP Team next year as we team up to try and meet the needs of the community. We are starting the year with 120 Recreation and 24 Inclusion Leaders scheduled permanently, and CUSD would like to continue to expand when that initial goal is met.

### **Inclusion**

Inclusion is entering the summer and offering both 1:1 Inclusion Aides for children to attend camps that they need extra support in, as well as Site Aides that support campers of all needs at our CARD Camps. We have more consistency in partnering campers and Aides than last year and are off to a successful start for families this summer. Later in the summer, the Inclusion Team will also be offering an Adaptive Camp for campers of all abilities and ages to test out some prospective programming for that community.

Camps

We are off to a strong start to our summer. Our enrollment is low, but we are using that time to get our staff trained and prepared for enrollment to increase in July and August. We have made structural changes to our Camp programming and so far, the campers and staff had positive feedback! We have more consistency in program times, prices, signage, customer communication and staff training than ever before, with plans to increase consistency across all camps throughout the summer and into next summer.

### **Nature Education**

June has marked the beginning of our summer season as we welcomed campers back for another year of Camp Chico Creek. Campers are enjoying opportunities to explore nature, create projects, and connect with one another, while staff have done an excellent job fostering a fun and welcoming environment. During Earth Week, we welcomed Butte Environmental Council, who led a recycling relay race and introduced campers to their worm compost bins. Campers are currently enjoying our Cryptozoology-themed week, learning about fossils and creating their own. Later this month, we look forward to bird pellet dissections during Bird Week and welcoming Ali Meders-Knight with Traditional Ecological Knowledge (TEK) for a guided plant walk focused on plant identification and traditional medicinal uses. We also launched our new Saturday program, Nature Tots, for children ages 1–5 and their caregivers, which is off to a great start with positive participation and enthusiasm.

### **Youth Sports**

We are officially in summer mode! Our staff have worked incredibly hard through preseason trainings, and we are excited for a fun-filled summer season. With camps underway and leagues in full swing, it's shaping up to be a fantastic summer for CARD Youth Sports!

- **Junior Giants:** Junior Giants is a FREE, non-competitive, co-ed baseball league that focuses on teaching life skills through the game of baseball. This summer, we have 463 participants registered and 118 volunteers helping make the program a success! Junior Giants brings our community together and provides opportunities for players of all backgrounds and skill levels to participate. We also get to connect with many families we don't see during our traditional league seasons. It truly is one of our favorite programs of the year!
- **Little Sports Camp:** We are heading into Week 2 of Little Sports Camp and having a blast! A huge thank you to our superstar Director, Ashley Nunez, for leading the team and creating an amazing experience for our campers. We are also excited that Ashley will be joining CARD full-time beginning July 1! This summer, we expanded Little Sports Camp to offer both half-day and full-day options for all 10 weeks, allowing even more families to participate. We are looking forward to an incredible summer of fun, learning, and adventure.
- **Sports Camp:** Our Sports Camp program offers 10 weeks of camp for ages 7–11, featuring basketball, volleyball, soccer, baseball, tennis, pickleball, and flag football. Located at

Community Park, the camp provides a variety of opportunities for players to develop skills, stay active, and make new friends. Camper favorites Sean Whitt and Baylee Martinez have put together exciting weekly activities that keep campers engaged and having fun all summer long.

- **Sports Camp Pro:** Sports Camp Pro offers 6 weeks of camp for ages 11–14, with basketball, volleyball, soccer, and flag football options. Also held at Community Park, this program is led by Kambria Lucas, who does an outstanding job creating both fun and challenging activities. Her camps provide athletes with opportunities to improve their skills while continuing to build confidence and a love for the game.
- **Toddler Camp:** We are thrilled to have our new Toddler Class Leader, Alyssa Watkins, leading all of our Toddler Camps this summer. This role is a perfect fit for Alyssa as she transitions from sports programming into the toddler classroom environment. We have an exciting lineup of themed weeks planned, including sports, cooking, water play, baking, and much more. We can't wait to create memorable experiences for our youngest participants this summer!
- **Non-Camp programs:** In addition to our camps and Junior Giants league, we are also offering 8- weeks of CSI programming for Volleyball (3rd-8th) and Basketball (3rd-5th) and Tennis Lessons (Youth & Adult).
- and playing one game per week. We also recruit volunteers to help support and run this incredible program!



## BOARD OF DIRECTORS

# STAFF REPORT

**DATE:** June 25, 2026  
**TO:** Board of Directors  
**FROM:** Scott Schumann, Assistant General Manager  
**SUBJECT:** Parks and Facilities Update – June

---

### **Capital Project Updates**

#### *Chico Bike Park*

Project completion and opening is projected for the late fall of 2026.

#### *Chico Aquatic Center*

All three pools are under construction with slabs complete and Myrtha pool assembly taking place. Staff have spent time with operations and maintenance resources in the process of preparing for handover. The project is on track with the projected substantial completion for Fall of 2026. Additional elements added to the project (i.e., Solar PV and Frontage Improvements) may extend the final completion into early 2027 based on lead times and working conditions.

#### *District-Wide Irrigation*

This project continues to progress on schedule. The final phase of the project to complete the remaining sites is included in the proposed budget for 2027 Fiscal Year.

#### *Capital Improvement Planning*

Final draft of Capital Improvements has been developed and incorporated into the budget process for 2026/2027 fiscal year.

#### *Master Planning Process*

The CARD Master Plan was last published in 2018 and is due for update. Staff conducted 3 input sessions which were well attended, with input continuing to be gathered online through the month of January 2026. Additional data analysis has been conducted in collaboration with the Chico State Data Hub. A final stake holder session has been scheduled for July of 2026.

#### *Hooker Oak ADA*

Bid process and award for this capital project is included in this month's agenda.

### **Park Improvements and Maintenance**

#### *DeGarmo Park Turf Restoration*

Annual efforts to restore turf in high use areas of the DeGarmo soccer fields are currently underway with progress on revitalizing goalie boxes and key areas of play.

### *Hooker Oak Park – Fence Installation*

Fencing has been installed to protect the new scoreboard donated at Rex Murphy Field.

### *Veterans Memorial Park*

The annual flag retirement ceremony took place at Veteran’s Memorial park in collaboration with the local Veterans of Foreign Wars (VFW) and Scouts of America. Flags which are unable to be ceremonially burned elsewhere were buried onsite with interpretive signage for the community to appreciate.

### *Skatepark Renaming Process*

The final design for the Schneider Skatepark signage has been sent for fabrication with anticipated completion and installation later this summer.

### *Husa Ranch*

Court repairs are complete with patching of existing cracks, slurry seal treatment, and repainting of the basketball courts lines.

### *Tree Work*

Through combined efforts of in-house staff and contractors, the urban tree canopy in the District has experienced significant improvements across multiple sites. This work has been captured in the Treekeeper software for documentation and systematic efforts to address priority trees in the future. Specifically, the major Valley Oak featured at the CARD Center Rose Garden, was pruned to reduce end weight and improve its canopy for desired balance.

### *Project Crew Update*

The project crew has been focused on several additional maintenance and improvement tasks across the District. Specifically, work on office renovations at the CARD Center, converting unused space to workstations and a staff breakroom, and improvements to the volleyball courts at Community Park.

### *PV Pool and Chapman Splash Pad*

Splash pad operations continue to keep the attention of staff to ensure smooth and consistent operations. CARD staff have recently assisted neighboring Districts with splash pad operations and training.

### *Preparation for 2027 Sites*

Staff have been diligent in reviewing and submitting comments for future or current construction projects on park sites planned to come to CARD in 2026/2027. These sites include Hicks Lane Park, Chico Bike Park, Oak Valley Park, and Otaki Park. Oak Valley is current in the establishment period with anticipated handover in the Fall of 2026.



## BOARD OF DIRECTORS

# STAFF REPORT

**DATE:** June 25, 2026  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** General Manager Update – June

---

### **Fundraising:**

Fundraising continues to be a top priority. Meetings with prospective donor and philanthropic organizations are ongoing. Rounding into July, planning for the public phase of the capital campaign is being finalized, with plans to launch in August. The board will get an update at the July board meeting.

### **Garner Lane Improvements**

District staff requested that City of Chico serve as the lead agency for the design of the Garner Lane frontage improvements required under the CMC, in order to coordinate improvements with the deferred frontage improvements required of the adjacent Pajouh Automotive Center across Garner Lane. A unified project enables the construction of a single center turn lane serving both properties, providing safe and efficient ingress and egress.

The three agencies recognize the benefits and cost savings of completing the improvements as part of the aquatics center construction project. City staff will be requesting the City Council approve the funding needed to complete the Garner Lane improvements on July 14.

### **Labor Negotiations:**

The District's two-year Memoranda of Understanding with the International Union of Operating Engineers (IUOE) and Service Employees International Union (SEIU) are set to expire on June 30<sup>th</sup>, 2026. Staff have initiated the meet-and-confer process with both bargaining units pursuant to the Meyers-Milius-Brown Act (Government Code §3500 et seq.) to negotiate successor agreements. Initial discussions have commenced, and the District's negotiating team is working in good faith with each unit to address wages, hours, and other terms and conditions of employment. Staff will return to the Board next month in closed session for further direction and will bring any tentative agreement forward for ratification at a public meeting once negotiations conclude.

### **CSDA Virtual Tour**

For the seventh year, CSDA will host a virtual special districts tour for more than 50 state and federal legislative staffers. This year, Chico Area Recreation and Park District has selected to be one of two featured Districts. The topic CARD will highlight is affordability of child care, activities, and programs.

### **Summer Programming Water Quality Monitoring**

CARD has implemented this upstream monitoring program for the five Big Chico Creek swimming holes to support our summer camp operations and provide participants with water quality

information. This program applies the same testing methodology and action thresholds established in the Sycamore Pool Sampling and Analysis Guidelines.

Weekly testing is conducted. If bacteria levels are too high at a location, camp swimming simply moves to one of the other tested-safe spots. If conditions are bad across the board, camps switch to land-based water games until the creek recovers. Butte County Public Health and the City of Chico are notified within 24 hours whenever a problem is detected, and they decide if broader public action is needed.

With regard to Sycamore Pool, there is currently a swim advisory in place. The City, Public Health, and CARD all agree, and in accordance with Sycamore Pool Sampling and Analysis Guidelines, if a swim advisory is in place, lifeguard services will be suspended until the advisory has been lifted. With the swimming season being shortened due to the restrictions around pool cleaning, it is possible the advisory could be in place for the duration of the summer.

### **Notable Meetings**

- 5/29- Garner Lane Improvements w/ City of Chico
- 6/2- Aquatic Concessions Meeting
- 6/15- Meeting with CUSD
- 6/15- Communication Strategy Meeting
- 6/16- Chico Chamber Advocacy Committee
- 6/17- CSDA Virtual Tour Strategy Meeting
- 6/23- Entertainment Business Zone
- 6/24- Chamber Board of Director Meeting
- 6/24- Cal Water meeting
- 6/25- Garner Lane Improvements w/ City of Chico

### **Upcoming Community Events**

*July 4<sup>th</sup> – 4<sup>th</sup> of July Parade*

*July 11<sup>th</sup> – Movies in the Pool: Shark Tale*

### **News Stories**

- [Chico seniors: dance afternoon with Soul Posse this Sunday | News | actionnewsnow.com](#)
- [Beloved Bidwell Park road gets long-overdue makeover in Chico - Action News Now](#)
- [New golf league in Chico keeps adults active this summer | News | actionnewsnow.com](#)
- [CARD's free summer BBQ hits Chapman Park | News | actionnewsnow.com](#)
- [New adult golf league launches at DeGarmo Park in Chico | Video | actionnewsnow.com](#)
- [CARD: Adult sports to return this summer - Chico Enterprise-Record](#)
- [Chico adult leagues saved after emergency board meeting | Video | actionnewsnow.com](#)
- [Chico CARD reinstates adult summer sports leagues | Video | actionnewsnow.com](#)

### **Contracts over \$20,000**

- None