

FINANCE COMMITTEE MEETING

Tom Lando and Chris Norden

Thursday, May 23, 2024 – 3:30 P.M.

If you need an accommodation to participate in this meeting, please call (530) 895-4711
Agenda posted prior to 4:00 PM Monday, May 20, 2024

A G E N D A

A. Call to Order

B. Public Comments

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

C. Monthly Financial Report for April 2024 (Staff Report FI-24-019)

The Committee will review and recommend to the Board of Directors approval of the Monthly Financial Reports.

D. Establishing Appropriations Limits for Fiscal Year 2024-2025 (Staff Report FI-24-020 and Resolution 24-009)

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

E. Final Review of the Budget for Fiscal Year 2024-2025 (Staff Report FI-24-021 and Resolution 24-010)

Review and discussion of the final version of the Fiscal Year budget.

F. Irrigation Improvement Project Award (Staff Report FI-24-022)

The Committee will review and recommend to the Board of Directors an irrigation firm to provide improvements to various irrigation throughout the District.

G. Director Comments

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

H. Adjournment

Adjourn to the next scheduled Finance Committee Meeting.

Finance Committee

STAFF REPORT

DATE: May 23, 2024
TO: Board of Directors
FROM: Angie Carpenter
SUBJECT: April Monthly Financials

BACKGROUND

District staff are pleased to provide financial reports from the new accounting system. The reporting functionality is robust and comprehensive. Staff welcome feedback from the Board to refine the reports or if they wish to see additional information.

REPORT FORMAT & KEY TERMS

Sections in financial statements include the General Fund budget to actuals, Program revenue & expense, Assessment District revenue & expense, Impact Fee activity, and Balance Sheet.

The reports contain an original and current budget column to accommodate budget revisions. The **Original** column will contain the Board adopted budget amount. The **Current** column will reflect any subsequent Board approved budget changes.

Period Activity contains the financial transactions occurring in the month being reported. **Fiscal Activity** reflects year-to-date information. **Variance** is the amount of Fiscal Activity less the Current Budget. **Percent Used** refers to the percentage of Fiscal Activity from the Current Budget. Surplus is represented at a positive number while Deficit is shown as a negative (-) figure.

Beginning next month, report format and key terms will be listed in the financial reports.

ANALYSIS

April represents **83%** of the budget for the year.

- **Revenue is 128%** of budget for the year.
- **Expense is 81.4%** of budget.
 - Operating expense appears to be higher than pace due to due to annual expenses that were paid in full and planned purchases of computers and equipment inflating the YTD percentage.
 - Utilities are trending higher than pace due to PG&E increases in January and again in April.
- The Program Summary has several programs that did not contain a budget or appear to report negative net income. With the implementation of the new accounting system, a new department and program structure was created to improve oversight and activity tracking. These issues will be corrected in July with the new budget year.



Chico Area Recreation and Park District

Budget to Actuals Group Summary

For Fiscal: FY 2024 Period Ending: 04/30/2024

Class	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 90 - General Funds						
Revenue						
50 - Taxes & Fees	7,078,500.00	7,078,500.00	3,346,211.86	9,832,380.53	2,753,880.53	138.90%
51 - Other Income	5,017,500.00	5,017,500.00	329,850.02	5,290,592.60	273,092.60	105.44%
52 - Special Event	0.00	0.00	1,530.00	365,437.33	365,437.33	0.00%
Revenue Total:	12,096,000.00	12,096,000.00	3,677,591.88	15,488,410.46	3,392,410.46	128.05%
Expense						
60 - Salaries and Wages	6,975,000.00	6,975,000.00	461,475.46	5,299,787.48	1,675,212.52	75.98%
61 - Employee Benefits	1,069,250.00	1,069,250.00	43,855.20	685,247.54	384,002.46	64.09%
62 - Operating Expenses	2,474,980.00	2,474,980.00	190,464.84	2,257,190.34	217,789.66	91.20%
63 - Repairs & Maintenance	330,500.00	330,500.00	27,855.03	140,324.02	190,175.98	42.46%
64 - Utilities	540,000.00	540,000.00	40,520.30	483,293.67	56,706.33	89.50%
68 - Depreciation Expense	0.00	0.00	0.00	406,196.22	-406,196.22	0.00%
69 - Other Expenses	15,000.00	15,000.00	0.00	12,865.49	2,134.51	85.77%
Expense Total:	11,404,730.00	11,404,730.00	764,170.83	9,284,904.76	2,119,825.24	81.41%
Fund: 90 - General Funds Surplus (Deficit):	691,270.00	691,270.00	2,913,421.05	6,203,505.70	5,512,235.70	897.41%
Report Surplus (Deficit):	691,270.00	691,270.00	2,913,421.05	6,203,505.70	5,512,235.70	897.41%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
90 - General Funds	691,270.00	691,270.00	2,913,421.05	6,203,505.70	5,512,235.70
Report Surplus (Deficit):	691,270.00	691,270.00	2,913,421.05	6,203,505.70	5,512,235.70



Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Program: 11000 - DST - General						
Revenue	6,868,500.00	6,868,500.00	3,388,120.93	9,360,094.71	2,491,594.71	136.28%
Expense	6,458,755.00	6,458,755.00	216,089.78	3,631,618.62	2,827,136.38	56.23%
Program: 11000 - DST - General Surplus (Deficit):	409,745.00	409,745.00	3,172,031.15	5,728,476.09	5,318,731.09	1,398.06%
Program: 11010 - Facility Rentals						
Revenue	475,000.00	475,000.00	25,086.80	326,514.96	-148,485.04	68.74%
Expense	92,000.00	92,000.00	19,765.30	113,335.66	-21,335.66	123.19%
Program: 11010 - Facility Rentals Surplus (Deficit):	383,000.00	383,000.00	5,321.50	213,179.30	-169,820.70	55.66%
Program: 11020 - Picnic Rentals						
Revenue	0.00	0.00	3,790.00	4,243.00	4,243.00	0.00%
Program: 11020 - Picnic Rentals Total:	0.00	0.00	3,790.00	4,243.00	4,243.00	0.00%
Program: 11030 - Special Events						
Revenue	50,000.00	50,000.00	30.00	75,309.17	25,309.17	150.62%
Expense	0.00	0.00	12,268.86	122,719.69	-122,719.69	0.00%
Program: 11030 - Special Events Surplus (Deficit):	50,000.00	50,000.00	-12,238.86	-47,410.52	-97,410.52	-94.82%
Program: 22100 - Ice Rink Recreation						
Revenue	0.00	0.00	0.00	315,131.58	315,131.58	0.00%
Expense	0.00	0.00	2,139.28	110,486.08	-110,486.08	0.00%
Program: 22100 - Ice Rink Recreation Surplus (Deficit):	0.00	0.00	-2,139.28	204,645.50	204,645.50	0.00%
Program: 22200 - Contracted Camp						
Revenue	0.00	0.00	-1,800.00	124,093.42	124,093.42	0.00%
Expense	0.00	0.00	0.00	11,241.12	-11,241.12	0.00%
Program: 22200 - Contracted Camp Surplus (Deficit):	0.00	0.00	-1,800.00	112,852.30	112,852.30	0.00%
Program: 22210 - Camp Chi-Da-CA						
Revenue	223,000.00	223,000.00	0.00	134,374.00	-88,626.00	60.26%
Expense	127,000.00	127,000.00	2,367.25	77,664.96	49,335.04	61.15%
Program: 22210 - Camp Chi-Da-CA Surplus (Deficit):	96,000.00	96,000.00	-2,367.25	56,709.04	-39,290.96	59.07%
Program: 22220 - Summertime Delight						
Revenue	183,200.00	183,200.00	0.00	125,257.00	-57,943.00	68.37%
Expense	138,000.00	138,000.00	3,791.36	73,769.84	64,230.16	53.46%
Program: 22220 - Summertime Delight Surplus (Deficit):	45,200.00	45,200.00	-3,791.36	51,487.16	6,287.16	113.91%
Program: 22230 - School Year Camps						
Revenue	33,700.00	33,700.00	0.00	4,275.00	-29,425.00	12.69%
Expense	0.00	0.00	912.10	2,712.61	-2,712.61	0.00%
Program: 22230 - School Year Camps Surplus (Deficit):	33,700.00	33,700.00	-912.10	1,562.39	-32,137.61	4.64%
Program: 22240 - Camp Chico Creek						
Expense	6,000.00	6,000.00	2,373.50	8,591.97	-2,591.97	143.20%
Program: 22240 - Camp Chico Creek Total:	6,000.00	6,000.00	2,373.50	8,591.97	-2,591.97	143.20%
Program: 22300 - Field Reservations						
Revenue	0.00	0.00	20,096.42	29,776.54	29,776.54	0.00%
Expense	0.00	0.00	2,768.87	8,188.64	-8,188.64	0.00%
Program: 22300 - Field Reservations Surplus (Deficit):	0.00	0.00	17,327.55	21,587.90	21,587.90	0.00%
Program: 22310 - Youth Sports						
Revenue	260,000.00	260,000.00	42,009.02	319,641.52	59,641.52	122.94%
Expense	192,000.00	192,000.00	25,294.90	192,788.34	-788.34	100.41%
Program: 22310 - Youth Sports Surplus (Deficit):	68,000.00	68,000.00	16,714.12	126,853.18	58,853.18	186.55%
Program: 22320 - Adult Sports						
Revenue	200,000.00	200,000.00	36,448.82	197,654.83	-2,345.17	98.83%

Budget Report

For Fiscal: FY 2024 Period Ending: 04/30/2024

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense	153,000.00	153,000.00	15,677.08	121,016.09	31,983.91	79.10%
Program: 22320 - Adult Sports Surplus (Deficit):	47,000.00	47,000.00	20,771.74	76,638.74	29,638.74	163.06%
Program: 22330 - DFJ Admin						
Revenue	50,000.00	50,000.00	893.96	9,261.00	-40,739.00	18.52%
Expense	0.00	0.00	3,377.36	13,791.84	-13,791.84	0.00%
Program: 22330 - DFJ Admin Surplus (Deficit):	50,000.00	50,000.00	-2,483.40	-4,530.84	-54,530.84	-9.06%
Program: 22400 - Contract Programs						
Revenue	149,500.00	149,500.00	22,798.28	166,386.31	16,886.31	111.30%
Expense	175,000.00	175,000.00	11,595.42	200,232.36	-25,232.36	114.42%
Program: 22400 - Contract Programs Surplus (Deficit):	-25,500.00	-25,500.00	11,202.86	-33,846.05	-8,346.05	132.73%
Program: 22510 - Afterschool Program - CARD						
Revenue	2,730,000.00	2,730,000.00	99,542.65	2,740,684.37	10,684.37	100.39%
Expense	1,653,000.00	1,653,000.00	121,204.40	1,127,645.69	525,354.31	68.22%
Program: 22510 - Afterschool Program - CARD Surplus (Deficit):	1,077,000.00	1,077,000.00	-21,661.75	1,613,038.68	536,038.68	149.77%
Program: 22600 - Nature Pre-School						
Revenue	0.00	0.00	8,450.69	208,030.96	208,030.96	0.00%
Expense	0.00	0.00	251.82	15,519.71	-15,519.71	0.00%
Program: 22600 - Nature Pre-School Surplus (Deficit):	0.00	0.00	8,198.87	192,511.25	192,511.25	0.00%
Program: 22610 - Trips						
Revenue	0.00	0.00	0.00	13,266.52	13,266.52	0.00%
Expense	0.00	0.00	0.00	2,800.00	-2,800.00	0.00%
Program: 22610 - Trips Surplus (Deficit):	0.00	0.00	0.00	10,466.52	10,466.52	0.00%
Program: 22620 - Seniors						
Revenue	25,000.00	25,000.00	0.00	1,200.05	-23,799.95	4.80%
Expense	0.00	0.00	0.00	1,110.00	-1,110.00	0.00%
Program: 22620 - Seniors Surplus (Deficit):	25,000.00	25,000.00	0.00	90.05	-24,909.95	0.36%
Program: 22630 - Nature ABC						
Revenue	0.00	0.00	0.00	2,372.33	2,372.33	0.00%
Expense	0.00	0.00	215.66	1,045.31	-1,045.31	0.00%
Program: 22630 - Nature ABC Surplus (Deficit):	0.00	0.00	-215.66	1,327.02	1,327.02	0.00%
Program: 22640 - NC Admin						
Revenue	335,000.00	335,000.00	11,005.16	21,714.65	-313,285.35	6.48%
Expense	205,000.00	205,000.00	11,904.91	124,967.25	80,032.75	60.96%
Program: 22640 - NC Admin Surplus (Deficit):	130,000.00	130,000.00	-899.75	-103,252.60	-233,252.60	-79.43%
Program: 22800 - Recreation Swim						
Revenue	165,000.00	165,000.00	1,726.00	19,281.50	-145,718.50	11.69%
Expense	152,000.00	152,000.00	5,679.87	78,037.00	73,963.00	51.34%
Program: 22800 - Recreation Swim Surplus (Deficit):	13,000.00	13,000.00	-3,953.87	-58,755.50	-71,755.50	-451.97%
Program: 22820 - Swim Lessons						
Revenue	0.00	0.00	0.00	40,920.90	40,920.90	0.00%
Program: 22820 - Swim Lessons Total:	0.00	0.00	0.00	40,920.90	40,920.90	0.00%
Program: 22900 - Youth Leader						
Revenue	8,100.00	8,100.00	0.00	-90.00	-8,190.00	1.11%
Expense	6,000.00	6,000.00	365.50	1,023.66	4,976.34	17.06%
Program: 22900 - Youth Leader Surplus (Deficit):	2,100.00	2,100.00	-365.50	-1,113.66	-3,213.66	-53.03%
Program: 22910 - Inclusion						
Revenue	50,000.00	50,000.00	11,459.97	31,109.62	-18,890.38	62.22%
Expense	28,500.00	28,500.00	6,608.99	19,700.19	8,799.81	69.12%
Program: 22910 - Inclusion Surplus (Deficit):	21,500.00	21,500.00	4,850.98	11,409.43	-10,090.57	53.07%
Program: 33120 - Nature Center						
Revenue	0.00	0.00	0.00	600.00	600.00	0.00%
Program: 33120 - Nature Center Total:	0.00	0.00	0.00	600.00	600.00	0.00%
Report Surplus (Deficit):	2,419,745.00	2,419,745.00	3,205,006.49	8,211,097.31	5,791,352.31	339.34%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
90 - General Funds	2,419,745.00	2,419,745.00	3,205,006.49	8,211,097.31	5,791,352.31
Report Surplus (Deficit):	2,419,745.00	2,419,745.00	3,205,006.49	8,211,097.31	5,791,352.31



Chico Area Recreation and Park District

Budget Report

Assessment Activity Summary

For Fiscal: FY 2024 Period Ending: 04/30/2024

Account Type	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 60 - Baroni Park					
Revenue	162,300.00	46,046.68	107,147.59	-55,152.41	66.02%
Expense	157,300.00	4,820.90	81,121.08	76,178.92	51.57%
Fund: 60 - Baroni Park Surplus (Deficit):	5,000.00	41,225.78	26,026.51	21,026.51	520.53%
Fund: 63 - Indigo Park					
Revenue	30,000.00	21,851.40	51,669.31	21,669.31	172.23%
Expense	30,000.00	4,663.01	25,787.56	4,212.44	85.96%
Fund: 63 - Indigo Park Surplus (Deficit):	0.00	17,188.39	25,881.75	25,881.75	0.00%
Fund: 65 - Oak Way Park					
Revenue	144,800.00	11,016.20	23,957.71	-120,842.29	16.55%
Expense	144,800.00	6,021.82	102,523.06	42,276.94	70.80%
Fund: 65 - Oak Way Park Surplus (Deficit):	0.00	4,994.38	-78,565.35	-78,565.35	0.00%
Fund: 67 - Peterson Park (Amber Grove)					
Revenue	121,400.00	18,270.00	142,577.76	21,177.76	117.44%
Expense	121,400.00	5,771.71	87,459.66	33,940.34	72.04%
Fund: 67 - Peterson Park (Amber Grove) Surplus (Deficit):	0.00	12,498.29	55,118.10	55,118.10	0.00%
Report Surplus (Deficit):	5,000.00	75,906.84	28,461.01	23,461.01	569.22%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
60 - Baroni Park	5,000.00	5,000.00	41,225.78	26,026.51	21,026.51
63 - Indigo Park	0.00	0.00	17,188.39	25,881.75	25,881.75
65 - Oak Way Park	0.00	0.00	4,994.38	-78,565.35	-78,565.35
67 - Peterson Park (Amber Grove)	0.00	0.00	12,498.29	55,118.10	55,118.10
Report Surplus (Deficit):	5,000.00	5,000.00	75,906.84	28,461.01	23,461.01



Chico Area Recreation and Park District

Budget Report

Impact Fees Summary

For Fiscal: FY 2024 Period Ending: 04/30/2024

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 70 - City Impact Fees (Community Park)						
Revenue	2,000,000.00	2,000,000.00	481,137.53	559,001.47	-1,440,998.53	27.95%
Fund: 70 - City Impact Fees (Community Park) Total:	2,000,000.00	2,000,000.00	481,137.53	559,001.47	-1,440,998.53	27.95%
Fund: 80 - County Impact Fees						
Revenue	60,000.00	60,000.00	4,750.00	130,020.60	70,020.60	216.70%
Fund: 80 - County Impact Fees Total:	60,000.00	60,000.00	4,750.00	130,020.60	70,020.60	216.70%
Report Total:	2,060,000.00	2,060,000.00	485,887.53	689,022.07	-1,370,977.93	33.45%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
70 - City Impact Fees (Community	2,000,000.00	2,000,000.00	481,137.53	559,001.47	-1,440,998.53	27.95%
80 - County Impact Fees	60,000.00	60,000.00	4,750.00	130,020.60	70,020.60	216.70%
Report Total:	2,060,000.00	2,060,000.00	485,887.53	689,022.07	-1,370,977.93	33.45%



Chico Area Recreation and Park District

Balance Sheet

Account Summary

As of 4/30/2024

Fund: 90 - General Funds

Account	Name	Balance
Assets		
90-1010	Cash - US Bank - County Treasurer	-
90-1015	Holding Account	-
90-1016	Petty Cash	800.00
90-1020	Cash - Golden Valley Bank - Operation	-
90-1021	Claim On Cash - General	14,860,589.93
90-1122	Cash - California CLASS	-
90-1124	Cash - Golden Valley Bank CD	-
90-1210	Land	11,634,790.52
90-1212	Land Improvements	29,167,208.26
90-1215	Leasehold Improvements	2,011,183.52
90-1220	Buildings and Components	-
90-1230	Construction in Progress	2,648,820.93
90-1235	Equipment	1,136,727.63
90-1240	Vehicles	616,518.61
90-1245	Furniture and Fixtures	-
90-1250	Technology Hardware	296,192.00
90-1255	Intangible Assets	-
90-1260	Technology Software	-
90-1265	Other Capital Assets	-
90-1270	Accumulated Depreciation	(17,678,831.71)
90-1275	Accumulated Amortization	-
90-1280	FMV Adjustment	-
90-1310	Accounts Receivable	1,003,795.15
90-1320	Due From Other Funds	4,858,396.91
90-1330	Prepaid Expenses	-
90-1340	Suspense - NEW	26,002.46
90-1350	Allocation to Other Funds	(448,993.65)
90-1360	Deferred Outflows of Resources	2,446,222.00
	Total Assets:	58,980,225.13
		<u>58,980,225.13</u>
Liability		
90-2004	Deferred Inflows of Resources	82,007.00
90-2006	Accounts Payable	8,970.00
90-2008	Accrued Expenses	-
90-2010	Vouchers Payable	138,646.93
90-2014	Accrued Wages and Salaries Payable	115,789.38
90-2015	Payroll Corrections	-
90-2016	Compensated Absences Payable	225,688.24
90-2018	457 Employee Contribution	4,168.60
90-2020	457 ROTH Employee Contribution	2,325.00
90-2022	CALPERS - Employee	45,336.48
90-2024	CALPERS - Employer	23,435.00
90-2026	Federal Withholding	142,122.28
90-2030	Garnishments	2,797.35
90-2031	HSA	(16,031.58)
90-2032	Medical Insurance - Employee	2,734.02
90-2036	Medicare and Social Security - Employee	111,877.15
90-2038	Medicare and Social Security - Employer	27,924.09
90-2040	State Withholding	29,891.20
90-2042	SDI	9,507.64
90-2044	Union Dues - Parks Staff	1,793.97
90-2046	Union Dues - Supervisor	494.81
90-2048	Voluntary Life/AD&D - Employee	2,643.59

Fund: 90 - General Funds

As of 4/30/2024

Liability	Name	Balance
90-2050	Basic Life/AD&D - Employer	-
90-2052	Deferred Revenue	627,609.51
90-2054	Due To Other Funds	4,858,396.01
90-2056	Other Liability - Class Clearing Acct	(8,670.33)
90-2058	Net Pension Liability	3,116,897.00
90-2060	Time Expired Holding Acct	8,403.11
90-2062	Prepaid Facilities Transfer	(1,091.00)
90-2066	Security Deposits	62,796.35
90-2068	Unearned Revenue	-
90-2099	Due To- General	102,116.51
	Total Liability:	9,728,578.31

Equity

90-3010	Fund Balance - NonSpendable	28,984,509.00
90-3050	Fund Balance - Unassigned	14,206,843.04
	Total Beginning Equity:	43,191,352.04
Total Revenue		15,488,410.46
Total Expense		9,428,115.68
Revenues Over/Under Expenses		6,060,294.78
	Total Equity and Current Surplus (Deficit):	49,251,646.81
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>58,980,225.13</u>

Fund: 99 - POOLED CASH

As of 4/30/2024

Assets	Name	Balance	
99-1010	Cash In Bank-US Bank Treasurer	11,447,740.02	
99-1011	Cash In Bank-Golden Valley Bank	6,405,301.92	
99-1012	Cash In Bank-California Class	2,615,846.50	
99-1014	Cash In Bank - GVB Money Market	7,244,795.57	
99-1018	Cash In Bank - Tri Counties Bank - MM	0.00	
99-1020	Cash In Bank	0.00	
99-1122	Cash In Bank	0.00	
99-1124	Cash In Bank	0.00	
99-1380	Due From Other Fund-Enterprise	0.00	
99-1381	Due From Other Funds-City Impact	0.00	
99-1382	Due From Other Funds-Indigo Park	182.18	
99-1383	Due From Other Funds-County Impact	0.00	
99-1384	Due From Other Funds-General	102,116.51	
99-1385	Due From Other Funds-Oak Way Park	597.25	
99-1386	Due From Other Funds-Peterson Park	331.63	
99-1387	Due From Other Funds-Baroni Park	400.95	
	Total Assets:	27,817,312.53	<u>27,817,312.53</u>
Liability			
99-2006	Accounts Payable (Pooled Cash)	103,628.52	
99-2007	Wages Payable	0.00	
99-2054	Due To Other Funds (Pooled Cash)	27,713,684.01	
99-2098	Purchasing Card Liability	0.00	
	Total Liability:	27,817,312.53	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>27,817,312.53</u>	



BOARD OF DIRECTORS

Finance Committee

STAFF REPORT

DATE: May 23, 2024
TO: Board of Directors
FROM: Angie Carpenter
SUBJECT: Establishing Appropriations Limits for Fiscal Year 2024-2025

DISCUSSION:

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 2024-2025, the estimated tax proceeds appropriated by CARD in the budget are under the appropriation limit. The proposed appropriation limit for the fiscal year 2024-2025 is \$16,543,359. 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 \$6,953,613, leaving the District with an appropriations capacity of \$9,589,746.

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 24-09 of the Board of Directors of the Chico Area Recreation and Park District establishing Appropriations Limits for the 2024-2025 Fiscal Year at \$16,543,359.

CHICO AREA RECREATION AND PARK DISTRICT APPROPRIATION LIMIT 2023-2024

PRIOR YEAR LIMIT	FACTOR	NEW LIMIT
15,680,909	<u>1.055</u>	16,543,359

PROJECTED BUDGET REVENUE

	TAX PROCEEDS	NON-TAX PROCEEDS	INTEREST	TOTAL
PRO RATA SHARE OF TAX RATE	4,944,804			4,944,804
CURRENT YEAR UNSECURED	253,294			253,294
CURRENT YEARS SUPPLEMENTAL				0
HOMEOWNERS SUBVENTION	51,869			51,869
PRIOR YEAR TAXES & MISC TAX				0
RDA PASS THROUGH	1,600,000			1,600,000
INTEREST INCOME			200,000	200,000
OTHER REVENUE		933,500		933,500
CHARGES FOR CURRENT SERVICE		5,374,550		5,374,550
DEVELOPER PARK FEE		60,000		60,000
STATE BOND FUNDS (Restricted)				
CAPITAL PROJECTS PAID BY CITY OF CHICO				
PROCEEDS & NON-PROCEEDS FROM BUDGETED REVENUE	6,849,967	6,368,050	200,000	13,418,017
TOTAL LESS INTEREST				13,218,017
PERCENTAGE OF TOTAL	51.82%	48.18%		1
INTEREST BASED ON PERCENTAGE	103,646	96,354		200,000
TOTAL PROCEEDS & NON-PROCEEDS	6,953,613	6,464,404		13,418,017
TOTAL APPROPRIATIONS SUBJECT TO LIMIT	6,953,613			6,953,613
APPROPRIATIONS LIMIT	16,543,359			
REMAINING APPROPRIATION CAPACITY	9,589,746			

FACTOR CALCULATIONS

Per Capita Cost of Living Change	3.62		
Population Change (Used Chico Change)	1.81		
Per Capita converted to ratio	100	1.0362	A
Population converted to a ratio	100	1.0181	B
Calculation of Factor (A x B)		1.0550	



April 30, 2024

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, 2024, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2024-25. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2024-25 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, 2024.** 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 Richard Gillihan

RICHARD GILLIHAN
Chief Operating Officer

Attachment

- 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 2024-25 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2024-25	3.62

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2024-25 appropriation limit.

2024-25:

Per Capita Cost of Living Change = 3.62 percent
 Population Change = 0.17 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.62 + 100}{100} = 1.0362$

Population converted to a ratio: $\frac{0.17 + 100}{100} = 1.0017$

Calculation of factor for FY 2024-25: $1.0362 \times 1.0017 = 1.0379$

Fiscal Year 2024-25

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2023 to January 1, 2024 and Total Population, January 1, 2024

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	23-24	1-1-23	1-1-24	1-1-24
Butte				
Biggs	-5.02	1,951	1,853	1,853
Chico	1.81	107,639	109,589	109,589
Gridley	-4.15	7,235	6,935	6,935
Oroville	-3.78	18,841	18,129	18,129
Paradise	16.14	9,205	10,691	10,691
Unincorporated	-4.82	61,708	58,731	58,731
County Total	-0.32	206,579	205,928	205,928

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2024-25

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2023 to January 1, 2024

County	Percent Change	--- Population Minus Exclusions ---	
	23-24	1-1-23	1-1-24
Alameda			
Incorporated	-0.48	1,500,626	1,493,403
County Total	-0.54	1,648,369	1,639,409
Alpine			
Incorporated	0.00	0	0
County Total	-0.34	1,183	1,179
Amador			
Incorporated	-0.80	13,813	13,703
County Total	-0.89	36,091	35,770
Butte			
Incorporated	1.61	144,871	147,197
County Total	-0.32	206,579	205,928
Calaveras			
Incorporated	-0.47	3,604	3,587
County Total	-0.15	44,853	44,786
Colusa			
Incorporated	-0.18	11,997	11,975
County Total	-0.40	21,831	21,743
Contra Costa			
Incorporated	0.11	971,251	972,337
County Total	0.12	1,145,274	1,146,626
Del Norte			
Incorporated	0.52	4,019	4,040
County Total	-0.08	24,787	24,768
El Dorado			
Incorporated	0.32	31,220	31,320
County Total	0.26	187,974	188,463

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Finance Committee

STAFF REPORT

DATE: May 23, 2024
TO: Board of Directors
FROM: Annabel Grimm
SUBJECT: Final Review of the Budget for Fiscal Year 2024-2025

DISCUSSION

On April 25, 2024, the Board of Directors of the Chico Area Recreation and Park District conducted the Public Hearing for the budget for Fiscal Year 2024-2025. The following changes have been made to the budget since the public hearing:

- Revenue and expenses were adjusted for fee-based programs with no impact on net income.
- Utilities were increased ~\$50,000 to account for recent rate increases.
- Contract services of \$125,000 were added for Butte County Elections for the two seats due in the 2024 term.
- Capital improvement encumbrances from 23/24 for incomplete projects were carried forward to the 24/25 project list.

RECOMMENDATION

The Board of Directors approve Resolution 24-010 Adopting the Final Budget for the 2024-2025 Fiscal Year.



**RESOLUTION 24-010 OF THE BOARD OF DIRECTORS OF THE
CHICO AREA RECREATION AND PARK DISTRICT**
Adopting The Final Budget For The 2024-2025 Fiscal Year

WHEREAS, the Chico Area Recreation and Park District is a legally constituted public agency formed pursuant to the Public Resource Code of the State of California; and

WHEREAS, pursuant to §5784.1 of the Public Resource Code of the State of California, the Board of Directors of the Chico Area Recreation and Park District did publish a notice stating that the Preliminary Budget had been adopted and was available for inspection, and did hold and conduct a Public Hearing for the taxpayers of the District;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Chico Area Recreation and Park District adopts the Final Budget for the 2024-2025 Fiscal Year.

BE IT FURTHER RESOLVED that the General Manager is authorized and directed to adjust the Final Budget as necessary to accommodate changes resulting from decisions made by the California State Legislature and approved by the Governor and/or resulting from determinations made by the Butte County Board of Supervisors and/or others that dictate adjustments be made to the Final Budget during the 2024-2025 Fiscal Year.

PASSED AND ADOPTED at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the 23rd day of May 2024 by the following vote:

Ayes:
Noes:
Abstain:
Absent:

ATTEST:

Michael McGinnis, Chair
Board of Directors

Holli Drobny
Clerk of the Board of Directors

Fiscal Year 2024-2025 Final Budget - Draft





May 23, 2024

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

Subj: 2024-2025 Budget Transmittal

Dear Directors,

Staff are pleased to present the Final 2024-2025 Budget for the Chico Area Recreation & Park District (District). The budget was developed through a collaborative process between staff and the Board. The following budget provides a framework for District operations for the coming fiscal year.

Highlights:

- Projected net income: \$ 250,950
- Capital Projects: \$28,753,880
 - o 2023/24 Carry Forward: \$4,070,320 – Which includes the expansion of the maintenance hub at Community Park, the aquatics center design, CARD Center repairs, and playground equipment.
 - o 2024/25 Allocation: \$24,797,000 – Most notably contains \$20M for the construction of the aquatics center and design and construction of Henshaw Park.
- Fund balance: \$5.6M
- General Fund reserve: \$2.5M
- CalPERS Unfunded Accrued Liability Payment: \$650,000

A sincere thank you to the staff and the Board for their contributions to this critical process and continued investment in the District to serve the Chico community.

With gratitude,

Annabel Grimm
General Manager

May 23, 2024

Budget Calendar



<i>Date</i>	<i>Action</i>
<i>January 23, 2025</i>	Adopt Budget Calendar
<i>January 24, 2025</i>	Budget templates to Staff
<i>February 24, 2025</i>	Preliminary Budget to Finance
<i>March 27, 2025</i>	Presentation & Adopt Preliminary Budget
<i>April 14, 2025</i>	Notice of Public Hearing (Newspaper)
<i>April 24, 2025</i>	Public Hearing on Preliminary Budget
<i>May 22, 2025</i>	Adopt Final Budget
<i>August 15, 2025</i>	Submit Final Budget to Auditor-Controller

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY - ALL FUNDS
BUDGET VERSION 3**

	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	INDIGO PARK
Revenue							
Fee Based Program Income	5,777,550	-	-	-	-	-	-
Other Income & Facility Rentals	990,800	-	-	-	-	-	-
Rda Passthrough	1,650,000	-	-	-	-	-	-
Investment Income	250,000	-	-	-	-	-	-
Tax Income / County	5,250,000	-	-	-	-	-	-
Park Impact Fees	-	1,000,000	60,000	-	-	-	-
Assessments	-	-	-	23,800	42,400	162,300	40,000
Operating Transfer In From General Fund	-	-	-	121,000	79,000	-	-
Total Revenue	13,918,350	1,000,000	60,000	144,800	121,400	162,300	40,000
Operating Expenses							
Salaries And Benefits	9,443,000	-	-	109,000	95,000	130,000	23,000
Services And Supplies	3,989,400	-	-	35,800	26,400	27,300	8,000
Contrib. To Other Agencies	15,000	-	-	-	-	-	-
Contingencies	20,000	-	-	-	-	-	-
Operating Transfer Out	200,000	-	-	-	-	-	-
Total Operating Expenses	13,667,400		-	144,800	121,400	157,300	31,000
Net Income (Loss) From Ongoing Operations	250,950	1,000,000	60,000	-	-	5,000	9,000
Capital Projects							
Capital Projects	28,753,880						
Capital Projects' Reimbursements	23,775,000						
Net Capital Projects Costs	4,978,880						
CAPITAL PROJECTS FUNDING							
Allocation From General Fund Operations	(250,950)						
Allocation From General Fund Spendable Unassigned	(2,357,620)						
	-						
Total Net Activity	(2,357,620)	1,000,000	60,000	-	-	5,000	

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUE AND EXPENDITURES
BUDGET VERSION 3**

	2024-2025 BUDGET	INCREASE (DECREASE)	2023-2024 BUDGET	INCREASE (DECREASE)
Revenue				
Fee Based Program Income	5,777,550	1,352,050	4,425,500	906,863
Other Income & Facility Rentals	990,800	172,300	818,500	153,635
Rda Passthrough	1,650,000	50,000	1,600,000	-
Investment Income	250,000	150,000	100,000	55,000
Tax Income / County	5,250,000	100,000	5,150,000	495,000
Total Revenue	13,918,350	1,824,350	12,094,000	1,610,498
Operating Expenses				
Salaries And Benefits	9,443,000	877,925	8,565,075	1,244,116
Services And Supplies	3,989,400	818,920	3,170,480	340,872
Contrib. To Other Agencies	15,000	-	15,000	-
Contingencies	20,000	-	20,000	-
Operating Transfer Out	200,000	-	200,000	(67,934)
Total Operating Expenditures	13,667,400	1,696,845	11,970,555	1,517,054
Net Income (Loss) From Ongoing Operations	250,950	127,505	123,445	93,444
Capital Projects				
Capital Projects	28,753,880	20,025,790	8,728,090	2,189,263
Reimbursements	23,775,000	17,077,750	6,697,250	2,747,842
Net Capital Projects Costs	4,978,880		2,030,840	(558,579)
Capital Projects Funding				
Allocation From General Fund				
Operations	(250,950)		(123,445)	(93,444)
Spendable Unassigned	(2,357,620)		(1,907,395)	652,023
			-	
TOTAL GENERAL FUND ACTIVITY	(2,357,620)		(1,907,395)	

**CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY - GENERAL FUND
BUDGET VERSION 3**

	2024-2025 BUDGET	INCREASE (DECREASE)	2023-2024 BUDGET	INCREASE (DECREASE)
Fee Based Program Income				
After School & Camp Programs				
Afterschool	2,662,550	(67,450)	2,730,000	677,775
Camps	715,000	267,000	448,000	146,700
Rec Admin	120,000	70,000	50,000	35,000
Subtotal	3,497,550	269,550	3,228,000	824,475
Aquatics & Ice Rink				
Aquatics	200,000	35,000	165,000	181,700
Ice Rink	365,000			
Subtotal	565,000	400,000	165,000	181,700
Classes				
General Classes	190,000	42,500	147,500	240
Youth Classes	-	-	50,000	(15,000)
Subtotal	190,000	42,500	197,500	(14,760)
Adult Sports				
Program Fee Income	425,000	225,000	200,000	(32,942)
Subtotal			200,000	(32,942)
Nature Programs				
Nature Center	450,000	125,000	325,000	325,000
Observatory	75,000	-	-	-
Activities	30,000			
Subtotal	555,000	125,000	325,000	325,000
Other Programs				
Scholarships	(25,000)	-	(25,000)	-
Special Events	95,000	45,000	50,000	20,000
Senior Adult Programs	-	(25,000)	25,000	(7,500)
Youth Sports	475,000	215,000	260,000	10,000
Subtotal	545,000	235,000	310,000	22,500
Total Fee Based Programs	5,777,550	1,297,050	4,425,500	906,863
Other Income				
Facility Rental Income	505,000	30,000	475,000	30,135
Rebates & Reimb Costs	38,500	-	38,500	8,500
Reimbursements - City	337,300	47,300	290,000	110,000
Miscellaneous	5,000	-	5,000	5,000
Endowments	10,000	-	10,000	-
Donations	95,000	95,000	-	-
Total Other Income	990,800	172,300	818,500	153,635
Revenue - Other Agencies				
RDA Passthrough	1,650,000	50,000	1,600,000	-
Investment Income	250,000	150,000	100,000	55,000
Tax Income / County	5,250,000	100,000	5,150,000	495,000
Total Revenue Other Agencies	7,150,000	300,000	6,850,000	550,000
Total Revenue	13,918,350	1,824,350	12,094,000	1,610,498

**CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY - GENERAL FUND
BUDGET VERSION 3**

	2024-2025 BUDGET	INCREASE (DECREASE)	2023-2024 BUDGET	INCREASE (DECREASE)
Salaries				
Full-Time Salaries	3,950,000	450,000	3,500,000	445,000
Part-Time Salaries	770,000	(2,655,000)	3,425,000	673,000
Seasonal	3,000,000	345,000		
Accumulated Leave	40,000		40,000	(1,000)
Instructors	-		10,000	(22,000)
Subtotal	7,760,000	785,000	6,975,000	1,095,000
Benefits				
FICA	525,000	(12,075)	537,075	92,075
Retirement	500,000	(125,000)	625,000	(4,000)
UAL	150,000	150,000		
Health Insurance	675,000	30,000	645,000	79,600
Unemployment	20,000	-	20,000	(10,000)
Workers Comp Insurance	170,000	50,000	120,000	-
Allocation To Other Funds	(357,000)	16,250	(357,000)	-
Subtotal	1,683,000	109,175	1,590,075	157,675
TOTAL Salaries & Benefits	9,443,000	894,175	8,565,075	1,244,116

**CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY - GENERAL FUND
BUDGET VERSION 3**

	2024-2025 BUDGET	INCREASE (DECREASE)	2023-2024 BUDGET	INCREASE (DECREASE)
Services & Supplies				
Marketing	50,000	-	50,000	6,000
Uniform Apparel	10,000	(15,000)	25,000	17,000
Program Apparel	62,000	7,500	54,500	54,500
Communications	65,000	(5,000)	70,000	17,642
Insurance	425,000	84,400	340,600	70,600
Technology Software	170,000	70,000	100,000	(5,000)
Technology Hardware	30,000	-	30,000	-
Equipment Maintenance	70,000	19,500	50,500	27,250
Equipment	65,000	20,500	44,500	35,300
Vehicle Maintenance	20,000	(5,000)	25,000	7,000
Structure & Grounds	325,000	75,000	250,000	59,050
Vandalism	10,000	5,000	5,000	(460)
Contract Services	528,700	37,820	490,880	(225,736)
Contract - Camps-Class Services	280,000	280,000		
	505,000	(1,000)	506,000	213,800
Legal Notices	1,000	-	1,000	-
Recruitment	20,000	-	20,000	(5,000)
Rent/Lease Structures	2,000	-	2,000	-
Small Tools	40,000	15,000	25,000	21,100
Professional Development	30,000	(10,000)	40,000	12,000
Miscellaneous	10,000	-	10,000	-
Supplies	425,000	85,000	340,000	(26,540)
Hospitality	20,000	-	20,000	15,000
Fuel	90,000	30,000	60,000	10,000
Transportation	2,000	(2,000)	4,000	300
Board Meeting	10,000	-	10,000	-
Use Tax	1,500	-	1,500	-
Travel	5,000	(5,000)	10,000	-
Subtotal	3,272,200	686,720	2,585,480	303,806
Utilities				
Water	179,200	19,200	160,000	8,479
Electricity	396,000	66,000	330,000	20,928
Gas	87,000	12,000	75,000	(4,992)
Sewer	55,000	35,000	20,000	12,651
Subtotal	717,200	132,200	585,000	37,066
Total	3,989,400	818,920	3,170,480	340,872

**CHICO AREA RECREATION AND PARK DISTRICT
CAPITAL PROJECTS & FIXED ASSETS SUMMARY
BUDGET VERSION 3**

Ongoing District Wide - GF	Total	2024/25	Balance	2023/24	2022/23
ADA	205,000	135,000	70,000	135,000	112,700
Deferred Maintenance	205,000	150,000	55,000	150,000	140,000
Irrigation Controllers	219,040	115,000	104,040	115,000	
Subtotal	629,040	400,000	229,040	400,000	252,700

Carry Forward	Capital Projects	2024/25	2023/24	Fund Source
Aquatics Center	Design	1,627,000	2,075,000	DIF
Community Park	New Maintenece Hub	1,300,000	1,300,000	DIF/GF
CARD Center	Roof & Exterior Repairs	187,300	200,000	GF
Rotary Park	Playground	174,280	174,280	GF
Centennial Park	Centennial Playground	92,000	92,000	Donation/GF
Subtotal		3,380,580	3,841,280	

2024/25	Capital Projects	2024/25	Fund Source
Lakeside	Kitchen Reno	45,000	GF
Baroni Park	Playground	200,000	LLD
Community Park	Court Repairs	200,000	GF
Lakeside	HVAC	200,000	GF
Henshaw	Design & Construction	3,500,000	NIF
Aquatics Center	Construction	20,000,000	DIF/LWCF
Subtotal		24,145,000	

Fixed Assets - GF		2024/25
Replacment	Leaf Sweeper	66,000
Replacment	Fleet Vehicle	70,000
Replacment	Fleet Vehicle	60,000
New	Landscape Tractor	36,000
New	Dump Trailer	20,000
Subtotal		252,000

Total	28,406,620
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Fund Sources	
General Funds (GF)	2,357,620
Dev Impact Fees (DIF)	16,277,000
Grant (LWCF)	6,000,000
Neighb.Park Fees (NIF)	3,500,000
Baroni LLD	200,000
Rotary Donation	75,000
Total	28,409,620

**CHICO AREA RECREATION AND PARK DISTRICT
ADMINISTRATIVE CONTRACT SERVICES
BUDGET VERSION 3**

	2024-2025	CHANGE	2023-2024
Administrative Services			
Actuarial Evaluation Software	-	(7,105.00)	7,105
District ERP	45,000	(500)	45,500
Capital Campaigning Study	-	(25,000)	25,000
Registration Support Fees	150,000	-	150,000
ERP Implementation	50,000	(55,000)	105,000
IT Support	95,000	5,000	90,000
Computer Software	125,000	25,000	100,000
	465,000	(57,605)	522,605
Office Equipment Service Contracts			
Copy Machine	20,000	2,000	18,000
Postage Machine	6,000	-	6,000
	26,000	2,000	24,000
Miscellaneous Services			
Audit	20,000	2,500	17,500
GASB 68 Reports	700	-	700
Legal Services	40,000	15,000	25,000
Employee Background Check	20,000	-	20,000
Fraud Hotline	2,000	925	1,075
Election	125,000	125,000	
	207,700	143,425	64,275
Total Contract Services	698,700	87,820	610,880

**CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - SUMMARY OF FUND BALANCE
BUDGET VERSION 3**

CATEGORY	DESCRIPTION	BEGINNING	PROJECTED ACTIVITY	ENDING
Spendable	Committed			
	Petty Cash	1,500	-	1,500
	General Reserve	2,500,000		2,500,000
	Committed Balance	<u>2,501,500</u>	<u>-</u>	<u>2,501,500</u>
	Unassigned			
	Working Capital	<u>8,000,000</u>	<u>(2,357,620)</u>	<u>5,642,380</u>
	Spendable Balance	<u>10,501,500</u>	<u>(2,357,620)</u>	<u>8,143,880</u>
Non-Spendable				
	Investment Cap Assets (Net Of Related Debt)	<u>26,714,068</u>	<u>(252,000)</u>	<u>26,966,068</u>
	Total Fund Balance	<u>37,215,568</u>	<u>(2,609,620)</u>	<u>35,109,948</u>



BOARD OF DIRECTORS

Finance Committee

STAFF REPORT

DATE: May 23, 2024
TO: Board of Directors
FROM: Annabel Grimm
SUBJECT: Irrigation Improvement Project

BACKGROUND

The 2023/24 Budget includes Irrigation Smart Controller Upgrades in the amount of \$115,000. These upgrades are planned over three consecutive years to improve the efficiency and cost effectiveness of the District's approach to irrigation ultimately saving the District money and conserving water. CARD contracted Brian Firth Landscape Architects (BFLA) to establish a scope of work and bid documents. The scoping of the project revealed additional upgrades necessary to ensure the installations achieve current standards such as new backflow preventers and grounding. The current scope includes smart controller upgrades and related improvements for the CARD Community Center and Rose Garden, Husa Ranch Park, Humboldt Skate Park, and Rotary Park.

An RFP was published on April 5th, a pre-bid walk on April 12th and bids were received by April 22nd, 2024. The RFP produced 3 interested bidders, 2 bidders attended the bid walk and ultimately submitted bids. One bidder was disqualified because their proposal did not meet the RFP requirements.

Dawson and Son Inc. submitted a competitive bid for the amount of \$156,018.75. With carryover funds from 2023/2024 and the allocation in 2024/2025 there is sufficient funding to cover the total project cost.

Over the next few months, the remaining scope of work for the rest of the District will be defined and put out for a singular comprehensive bid based on the specifications and clarifications developed from this RFP process.

RECOMMENDATION

The Board of Directors award Dawson and Son Inc. with the irrigation smart Controller contract for \$156,018.75 plus a ~10% contingency for a total: \$175,000.



Dawson & Son Inc. dba
Dawson Landscaping

April 19, 2024

To whom it may concern,

This letter is intended to support the bid pages for the project: Landscape Irrigation Improvements

The bid sheets did not contain enough lines, nor did they have room to make changes or adjustments. You will notice highlighted areas. These areas were either not bid (as I am doing the project a different way (in red), or the verbiage was changed (in yellow)).

We noticed there was no line item to install grounding for any of the flow sensor/master valve locations, however we did include these in the pricing. We doubled the conduit run at Community because we must get to the controller with (2) different conduits with the way we are doing the project. Community Center will need roof penetrations for rain/freeze (it's on the plans), antenna, valve wires from Rose Garden, and new (2-wire) cable for flow/master. That run is probably too long for the existing communication cable that is running the flow sensor.

We also added fans to all controllers in enclosures. (I am sure that was just missed in the design process).

We covered all grass repair, re-grading, existing irrigation repair from damage caused by our work and added additional costs for missing items in bid line items at all parks. We will not have any extra work unless something is uncovered in the ground or the Community Center Building which was not visible during the job walk.



Dawson & Son Inc. dba Dawson Landscaping

We made every effort to make sure we included everything possible for the successful completion of the project. We used all our experience installing (7) Baseline retrofit projects for the City of Chico. As an example, we replaced a wall mounted Evolution at Fire Station 5 with a new 3200 in a top mount enclosure. We had to remove (1) backflow and re-install with a new enclosure next to an existing backflow. We had to install (2) master valve decoders, (2) flow sensor decoders, new 2-wire path to both master/flow with grounding for both. We installed new grounding for the controller and installed a RV sub at the memorial. The controller had cell, 5-year data, rain/freeze, fan, conditioner, and GFI/C. The labor rates there are based on maintenance prevailing wages which are below your project rates, and we billed out at \$75.00 per hour and the total came in at just over \$40,000 with no product mark-up.

The point is we do these a lot for the city and the numbers we have provided do not include product mark up but do contain a higher prevailing wage rate and will be categorized as laborers which is currently at \$59.91 per hour. We must charge \$95.00 per labor hour to cover costs and make a 12% profit.

We without a doubt have the most experience installing and operating these Baseline systems. Our pricing reflects the experience needed for a successful installation without the worry of 'change' orders or delayed times because of the lack of experience that other contractors may have in installing these controllers.

The total sum for all (4) parks \$156,018.75