



**2020-2021
PRELIMINARY BUDGET**

4/16/2020

**CHICO AREA RECREATION AND PARK DISTRICT
PRELIMINARY BUDGET
TABLE OF CONTENTS**

LETTER OF TRANSMITTAL	3
BUDGET CALENDAR	4
BUDGET SUMMARY - ALL FUNDS	5
GENERAL FUND	
Executive Summary of Revenue and Expenditures	6
Summary of Revenue	7
Salaries and Benefits Summary	8
Services and Supplies Summary	9
Nature Center Summary of Revenue and Expenditures	10
Capital Projects Summary	11
Summary of Fund Balance	12
Administrative Contract Services	13
Park Administrative Contract Services	14
PARK IMPACT FUND - PARK FEES - FUND 2480	
Executive Summary of Revenue and Expenditures	15
PARK ASSESSMENT FUNDS	
Oak Way Park - Fund 2495 - Executive Summary of Revenue and Expenditures	16
Peterson Park - Fund 2497 - Executive Summary of Revenue and Expenditures	17
Baroni Park - Fund 2498 - Executive Summary of Revenue and Expenditures	18
APPENDAGES	
Graph-CARD Budgeted Revenue by Source	19
Graph-CARD Budgeted Expenditures	20
Park Sites and Facilities Schedule	21
Part Time/Temporary/Seasonal Employee Salary Schedule - 2019	23
Part Time/Temporary/Seasonal Employee Salary Schedule - 2020	25
Full Time Employee Salary Schedule	27



April 16, 2020

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

RE: 2020-2021 Final Budget Letter of Transmittal

Dear Directors:

Staff is pleased to present the 2020-2021 Preliminary Budget for the Chico Area Recreation and Park District (CARD). The attached budget reflects the collaborative efforts of staff and the Board. This provides a framework for the operations of the District for the coming year.

The Budget includes the following items of interest:

- Capital projects are currently budgeted at \$569,500.00
- We have budgeted \$92,000 for a possible election.
- The CalPERS Unfunded Liability payment has been budgeted at \$269,270.00. This is the District's plan established at the March 21, 2019 meeting.
- The District is Debt Free, therefore the Notes Payable - Lease Payments Summary has been removed from the budget.

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

Ann Willmann
General Manager

**CHICO AREA RECREATION AND PARK DISTRICT
 BUDGET CALENDAR
 PRELIMINARY BUDGET**



<u>DATE</u>	<u>BOARD MEETING</u>	<u>AGENDA</u>
November 21, 2019	Regular	Adopt Budget Calendar
January 13, 2020	N/A	Budget Templates Sent to Staff
March 20, 2020	N/A	Staff Budgets submitted to Business Office
April 16, 2020	Regular	Budget Presentation and Adopt Preliminary Budget
May 7, 2020	N/A	Notice of Public Hearing Published in Newspaper
May 21, 2020	Regular	Public Hearing on the Preliminary Budget
June 18, 2020	Regular	Adopt Final Budget
August 17, 2020	N/A	Submit Final Budget to Auditor-Controller

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



	GENERAL FUND	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
REVENUE						
FEE BASED PROGRAM INCOME	4,486,840					4,486,840
OTHER INCOME & FACILITY RENTALS	485,890					485,890
RDA PASSTHROUGH	1,250,000					1,250,000
INVESTMENT INCOME	40,000	700	-	-	300	41,000
TAX INCOME / COUNTY	3,246,500					3,246,500
PARK IMPACT FEES		70,000				70,000
ASSESSMENTS			23,752	42,490	85,689	151,931
TOTAL REVENUE	9,509,230	70,700	23,752	42,490	85,989	9,732,161
OPERATING EXPENDITURES						
SALARIES AND BENEFITS	7,292,791		63,689	40,921	63,689	7,461,090
SERVICES AND SUPPLIES	2,396,900		19,650	25,832	17,000	2,459,382
CONTRIB. TO OTHER AGENCIES	15,000					15,000
CONTINGENCIES	25,000					25,000
NOTES PAYABLE / LEASE PYMTS	1,000	-				1,000
TOTAL OPERATING EXPENDITURES	9,730,691	-	83,339	66,753	80,689	9,961,472
NET INCOME (LOSS) FROM OPERATIONS	(221,461)	70,700	(59,587)	(24,263)	5,300	(229,311)
ALLOCATIONS AND FUND BALANCE ACTIVITY						
ALLOCATION TO CAPITAL PROJECTS	221,461	-	-	-	-	221,461
RESTRICTED	-	-	-	-	-	-
	221,461	-	-	-	-	221,461
NET ACTIVITY	-	70,700	(59,587)	(24,263)	5,300	(7,850)

CAPITAL PROJECTS						
CAPITAL PROJECTS	569,500					569,500
CAPITAL PROJECTS' REIMBURSEMENTS						-
NET CAPITAL PROJECTS COSTS	569,500	-	-	-	-	569,500
CAPITAL PROJECTS FUNDING						
ALLOCATION FROM GENERAL FUND OPERATIONS	221,461					221,461
ALLOCATION FROM BARONI PARK OPERATIONS					-	-
ALLOCATION FROM GENERAL FUND SPENDABLE ASSIGNED	-					-
ALLOCATION FROM GENERAL FUND SPENDABLE UNASSIGNED	(790,961)					(790,961)
ALLOCATION FROM BARONI PARK SPENDABLE RESTRICTED					-	-
	-	-	-	-	-	-

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



	2020-2021 BUDGET	INCREASE (DECREASE)	2019-2020 BUDGET	2019-2020 ACTUAL YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 ACTUAL	2018-2019 % BUDGET
REVENUE								
FEE BASED PROGRAM INCOME	4,486,840	682,585	3,804,255	2,847,234.25	74.8%	3,412,730	3,505,476.78	102.7%
OTHER INCOME & FACILITY RENTALS	485,890	(65,098)	550,988	430,063.00	78.1%	499,329	543,166.39	108.8%
RDA PASSTHROUGH	1,250,000	-	1,250,000	727,592.57	58.2%	1,090,000	1,294,085.46	118.7%
INVESTMENT INCOME	40,000	(30,000)	70,000	40,945.43	58.5%	40,000	98,524.96	246.3%
TAX INCOME / COUNTY	3,246,500	(2,500)	3,249,000	2,275,894.23	70.0%	3,046,000	3,744,419.76	122.9%
TOTAL REVENUE	9,509,230	584,987	8,924,243	6,321,729.48	70.8%	8,088,059	9,185,673.35	113.6%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	7,292,791	969,939	6,322,852	4,278,976.21	67.7%	5,692,693	5,541,837.59	97.4%
SERVICES AND SUPPLIES	2,396,900	129,552	2,267,348	1,465,460.97	64.6%	2,069,218	2,018,993.71	97.6%
CONTRIB. TO OTHER AGENCIES	15,000	-	15,000	17,430.05	116.2%	15,000	14,272.64	95.2%
CONTINGENCIES	25,000	-	25,000	-	0.0%	25,000	-	0.0%
NOTES PAYABLE / LEASE PYMTS	1,000	(84,342)	85,342	-	0.0%	81,686	1,000.00	1.2%
TOTAL OPERATING EXPENDITURES	9,730,691	1,015,149	8,715,542	5,761,867.23	66.1%	7,883,597	7,576,103.94	96.1%
NET INCOME (LOSS) FROM OPERATIONS	(221,461)	(430,162)	208,701	559,862.25	268.3%	204,462	1,609,569.41	787.2%
ALLOCATIONS AND FUND BALANCE ACTIVITY								
CAPITAL / REPAIR PROJECTS	221,461	(430,162)	(208,701)	(224,500.66)	107.6%	(204,462)	(16,727.40)	8.2%
CASH FUNDED DEPRECIATION	-	-	-	-	-	-	-	-
NET FUND BALANCE ACTIVITY	221,461	(430,162)	(208,701)	(224,500.66)	107.6%	(204,462)	(16,727.40)	8.2%
TOTAL GENERAL FUND ACTIVITY	-	(860,325)	-	335,361.59		-	1,592,842.01	
CAPITAL PROJECTS								
CAPITAL PROJECTS	569,500	(635,500)	1,205,000	224,500.66	18.6%	812,500	16,727.40	2.1%
CAPITAL PROJECTS' REIMBURSEMENTS	-	-	-	-	-	-	-	-
NET CAPITAL PROJECTS COSTS	569,500	(635,500)	1,205,000	224,500.66	18.6%	812,500	16,727.40	2.1%
CAPITAL PROJECTS FUNDING								
ALLOCATION FROM GENERAL FUND OPERATIONS	221,461	(430,162)	(208,701)	(224,500.66)	107.6%	(204,462)	(16,727.40)	8.2%
ALLOCATION FROM GENERAL FUND SPENCABLE ASSIGNED	-	-	-	-	-	-	-	-
ALLOCATION FROM GENERAL FUND SPENDABLE UNASSIGNED	(790,961)	(205,338)	(996,299)	-	0.0%	(608,038)	-	0.0%
FUNDS FROM ACCUMULATED CAPITAL RESERVES	-	-	-	-	-	-	-	-
	-	-	-	-		-	-	

**CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY - GENERAL FUND - FUND 2490
PRELIMINARY BUDGET**



	2020-2021 BUDGET	INCREASE (DECREASE)	2019-2020 BUDGET	2019-2020 ACTUAL YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 ACTUAL	2018-2019 % BUDGET
FEE BASED PROGRAM INCOME								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL CAMPS	2,974,740	833,965	2,140,775	1,807,830.54	84.4%	1,825,800	1,889,848.01	103.5%
	374,800	(17,730)	392,530	255,963.00	65.2%	340,270	402,387.78	118.3%
SUBTOTAL	3,349,540	816,235	2,533,305	2,063,793.54	81.5%	2,166,070	2,292,235.79	105.8%
AQUATICS	164,450	(3,900)	168,350	78,225.78	46.5%	166,010	144,844.28	87.3%
CLASSES								
GENERAL CLASSES	75,000	-	75,000	73,907.76	98.5%	-	94,415.27	0.0%
COMMUNITY BAND	1,500	-	1,500	1,618.73	107.9%	1,500	2,134.57	142.3%
SENIOR ADULT CLASSES	45,000	-	45,000	36,566.07	81.3%	44,000	46,121.99	104.8%
YOUTH KARATE & TINY TOTS	95,000	-	95,000	76,711.73	80.7%	82,000	105,805.30	129.0%
SUBTOTAL	216,500	-	216,500	188,804.29	87.2%	127,500	248,477.13	194.9%
ADULT SPORTS								
VOLLEYBALL & DODGEBALL	34,000	(6,000)	40,000	20,299.36	50.7%	51,500	41,352.77	80.3%
BASKETBALL	27,000	(3,000)	30,000	18,366.42	61.2%	35,500	24,092.60	67.9%
SOFTBALL	130,900	(23,300)	154,200	77,745.45	50.4%	209,200	142,747.99	68.2%
SOCCER	55,000	(5,000)	60,000	28,188.62	47.0%	50,000	57,390.03	114.8%
SUBTOTAL	246,900	(37,300)	284,200	144,599.85	50.9%	346,200	265,583.39	76.7%
NATURE CENTER								
PROGRAM FEE INCOME	233,400	(88,700)	322,100	147,159.21	45.7%	322,850	273,377.31	84.7%
SUBTOTAL	233,400	(88,700)	322,100	147,159.21	45.7%	322,850	273,377.31	84.7%
OTHER PROGRAMS								
SCHOLARSHIPS	(20,000)	-	(20,000)	(9,051.24)	45.3%	(17,000)	(28,254.47)	166.2%
CO-SPONSORED & MISCELLANEOUS	10,000	(5,000)	15,000	10,040.33	66.9%	17,000	13,255.84	78.0%
SPECIAL EVENTS	9,850	550	9,300	4,838.40	52.0%	9,250	8,133.65	87.9%
SENIOR ADULT PROGRAMS	51,000	-	51,000	39,250.50	77.0%	62,550	48,250.52	77.1%
YOUTH SPORTS	225,200	700	224,500	179,573.59	80.0%	212,300	239,573.34	112.8%
SUBTOTAL	276,050	(3,750)	279,800	224,651.58	80.3%	284,100	280,958.88	98.9%
TOTAL FEE BASED PROGRAMS	4,486,840	682,585	3,804,255	2,847,234.25	74.8%	3,412,730	3,505,476.78	102.7%
OTHER INCOME								
FACILITY RENTAL INCOME	387,500	(38,050)	425,550	230,015.10	54.1%	375,000	392,695.34	104.7%
REBATES & REIMBURSED COSTS	30,000	(5,000)	35,000	168,603.89	481.7%	35,000	76,145.98	217.6%
REIMBURSEMENTS - CITY PARKS	51,390	(12,048)	63,438	9,219.36	14.5%	63,829	39,829.40	62.4%
MISCELLANEOUS	6,000	(4,000)	10,000	2,363.72	23.6%	10,000	17,911.42	179.1%
ENDOWMENTS	10,000	(1,000)	11,000	-	0.0%	-	-	0.0%
DONATIONS	1,000	(5,000)	6,000	19,860.93	331.0%	15,500	16,584.25	107.0%
TOTAL OTHER INCOME	485,890	(65,098)	550,988	430,063.00	78.1%	499,329	543,166.39	108.8%
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,250,000	-	1,250,000	727,592.57	58.2%	1,090,000	1,294,085.46	118.7%
INVESTMENT INCOME	40,000	(30,000)	70,000	40,945.43	58.5%	40,000	98,524.96	246.3%
TAX INCOME / COUNTY	3,246,500	(2,500)	3,249,000	2,275,894.23	70.0%	3,046,000	3,744,419.76	122.9%
TOTAL REVENUE FROM OTHER AGENCIES	4,536,500	(32,500)	4,569,000	3,044,432.23	66.6%	4,176,000	5,137,030.18	123.0%
TOTAL REVENUE	9,509,230	584,987	8,924,243	6,321,729.48	70.8%	8,088,059	9,185,673.35	113.6%

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



	2020-2021 BUDGET	INCREASE (DECREASE)	2019-2020 BUDGET	2019-2020 ACTUAL YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 ACTUAL	2018-2019 % BUDGET
SALARIES								
FULL-TIME SALARIES	2,510,000	194,000	2,316,000	1,705,927.49	73.7%	2,153,000	2,161,386.33	100.4%
PART-TIME SALARIES	3,211,231	620,746	2,590,485	1,678,554.48	64.8%	2,300,793	2,126,326.17	92.4%
ACCUMULATED LEAVE	41,000	5,000	36,000	-	0.0%	13,800	44,085.72	319.5%
INSTRUCTORS	117,780	4,780	113,000	40,707.42	36.0%	102,100	55,085.22	54.0%
SUBTOTAL	5,880,011	824,526	5,055,485	3,425,189.39	67.8%	4,569,693	4,386,883.44	96.0%
BENEFITS								
FICA	422,000	38,000	384,000	258,355.46	67.3%	359,000	330,463.88	92.1%
RETIREMENT	585,000	50,000	535,000	314,147.79	58.7%	369,000	413,708.23	112.1%
RETIREMENT - GASB 68	-	-	-	-	0.0%	-	79,896.00	0.0%
HEALTH INSURANCE	400,000	27,500	372,500	273,636.62	73.5%	376,000	327,847.23	87.2%
COBRA	-	-	-	-	0.0%	-	-	0.0%
UNEMPLOYMENT INSURANCE	70,000	35,000	35,000	9,842.31	28.1%	35,000	22,142.73	63.3%
WORKERS COMP INSURANCE	145,000	3,000	142,000	148,654.18	104.7%	149,000	146,432.96	98.3%
ALLOCATION TO OTHER FUNDS	(209,220)	(8,087)	(201,133)	(150,849.54)	75.0%	(165,000)	(165,536.88)	100.3%
SUBTOTAL	1,412,780	145,413	1,267,367	853,786.82	67.4%	1,123,000	1,154,954.15	102.8%
TOTAL SALARIES & BENEFITS	7,292,791	969,939	6,322,852	4,278,976.21	67.7%	5,692,693	5,541,837.59	97.4%

CHICO AREA RECREATION AND PARK DISTRICT
 SERVICES AND SUPPLIES SUMMARY - GENERAL FUND - FUND 2490
 PRELIMINARY BUDGET



	2020-2021 BUDGET	INCREASE (DECREASE)	2019-2020 BUDGET	2019-2020 ACTUAL YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 ACTUAL	2018-2019 % BUDGET
SERVICES AND SUPPLIES								
ADVERTISING	30,000	(5,000)	35,000	5,304.85	15.2%	40,500	25,781.17	63.7%
AGRICULTURE	38,643	3,323	35,320	13,321.34	37.7%	31,200	25,896.74	83.0%
CLOTHING	7,000	-	7,000	5,130.29	73.3%	26,400	24,818.24	94.0%
COMMUNICATIONS	52,175	(1,400)	53,575	38,276.80	71.4%	51,775	52,814.61	102.0%
HOUSEHOLD SUPPLIES	47,100	4,200	42,900	33,297.40	77.6%	40,400	40,017.17	99.1%
INSURANCE	105,000	-	105,000	100,930.68	96.1%	77,000	82,165.34	106.7%
TECHNOLOGY EQUIPMENT	15,000	7,000	8,000	22,461.32	280.8%	-	-	0.0%
EQUIPMENT REPAIRS	20,300	2,300	18,000	10,409.67	57.8%	18,000	18,133.65	100.7%
HOUSEHOLD EQUIPMENT	-	-	-	-	0.0%	-	-	0.0%
FIELD EQUIPMENT	1,750	-	1,750	1,614.36	92.2%	1,750	727.56	41.6%
PROGRAM EQUIPMENT	-	-	-	37.07	0.0%	-	-	0.0%
VEHICLE MAINTENANCE	12,500	-	12,500	11,641.15	93.1%	12,500	12,188.57	97.5%
POOL SUPPLIES	15,000	1,600	13,400	15,865.94	118.4%	12,000	13,867.65	115.6%
POOL EQUIPMENT	4,000	-	4,000	829.76	20.7%	4,000	3,147.04	78.7%
STRUCTURE & GROUNDS	85,800	9,050	76,750	45,776.14	59.6%	87,700	82,783.36	94.4%
WORK SERVICE SUPPLIES	2,050	-	2,050	493.84	24.1%	-	-	0.0%
SHOP SUPPLIES	6,350	350	6,000	3,220.57	53.7%	5,100	5,279.98	103.5%
VANDALISM	4,950	700	4,250	1,988.56	46.8%	4,100	4,246.68	103.6%
MEDICAL FIRST AID	3,650	-	3,650	2,108.46	57.8%	3,200	2,851.55	89.1%
MEMBERSHIP/PERIODICALS	24,000	4,500	19,500	15,712.98	80.6%	18,500	19,412.75	104.9%
OFFICE SUPPLIES	18,000	(7,000)	25,000	12,427.35	49.7%	26,150	26,357.96	100.8%
CONTRACT SERVICES	1,076,085	63,915	1,012,170	611,919.92	60.5%	860,788	891,308.72	103.5%
PUBS/LLEGAL NOTICES	22,000	-	22,000	11,965.37	54.4%	24,000	22,401.47	93.3%
RENT/LEASE EQUIPMENT	5,400	-	5,400	1,894.04	35.1%	5,400	2,190.03	40.6%
RENT/LEASE STRUCTURES	2,000	-	2,000	500.00	25.0%	3,200	3,200.00	100.0%
SMALL TOOLS	3,550	50	3,500	1,482.18	42.3%	3,500	2,621.77	74.9%
EDUCATION & TRAINING	9,000	5,000	4,000	4,958.00	124.0%	4,000	839.37	21.0%
DISTRICT OFFICE SPECIAL EXP	9,000	-	9,000	5,878.83	65.3%	9,000	8,367.02	93.0%
PROGRAM SUPPLIES	271,797	29,129	242,668	128,063.36	52.8%	224,740	199,978.22	89.0%
DISTRICT OFFICE MEETING EXP	5,000	-	5,000	1,029.20	20.6%	5,000	1,928.69	38.6%
MILEAGE	40,000	-	40,000	26,773.34	66.9%	37,300	40,674.77	109.0%
PROGRAM TRANSPORTATION	3,300	1,400	1,900	2,041.25	107.4%	3,140	1,136.15	36.2%
DIST OFFICE BOARD MTG EXP	10,000	-	10,000	6,217.84	62.2%	10,000	8,626.11	86.3%
USE TAX	1,500	-	1,500	-	0.0%	1,500	1,752.40	116.8%
CONFERENCES	20,000	(5,000)	25,000	14,251.66	57.0%	23,000	15,714.68	68.3%
SUBTOTAL	1,986,900	121,117	1,865,783	1,180,284.84	63.3%	1,674,843	1,641,229.42	98.0%
UTILITIES								
WATER	84,900	6,185	78,715	54,414.03	69.1%	76,625	68,106.44	88.9%
ELECTRICITY	261,150	(3,450)	264,600	192,568.60	72.8%	261,400	250,922.09	96.0%
GAS	57,850	5,500	52,350	34,135.23	65.2%	50,450	53,827.00	106.7%
SEWER	6,100	200	5,900	4,058.27	68.8%	5,900	4,908.76	83.2%
SUBTOTAL	410,000	8,435	401,565	285,176.13	71.0%	394,375	377,764.29	95.8%
TOTAL SERVICE & SUPPLY	2,396,900	129,552	2,267,348	1,465,460.97	64.6%	2,069,218	2,018,993.71	97.6%

**CHICO AREA RECREATION AND PARK DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES - NATURE CENTER
PRELIMINARY BUDGET**



	2020-2021 BUDGET	INCREASE (DECREASE)	2019-2020 BUDGET	2019-2020 ACTUAL YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 ACTUAL	2018-2019 % BUDGET
INCOME								
GENERAL PROGRAM INCOME	-	-	-	-	0.0%	-	600.00	0.0%
GENERAL ADMISSION	2,000	(1,500)	3,500	1,202.00	34.3%	3,500.00	3,262.00	93.2%
HOME SCHOOL	-	(3,500)	3,500	-	0.0%	3,200.00	3,105.00	97.0%
FIELD TRIPS	5,000	(13,000)	18,000	630.00	3.5%	25,000.00	14,090.00	56.4%
CAMPS	165,000	(57,000)	222,000	111,555.00	50.3%	200,000.00	194,877.28	97.4%
PRESCHOOL	40,000	(9,500)	49,500	27,723.21	56.0%	50,000.00	44,639.53	89.3%
TEACHER WORKSHOPS	1,000	(1,000)	2,000	814.00	40.7%	1,500.00	1,587.00	105.8%
SPECIAL EVENTS	4,000	(500)	4,500	-	0.0%	20,000.00	2,316.50	11.6%
MEMBERSHIPS	-	(900)	900	545.00	60.6%	2,000.00	735.00	36.8%
PARTY RENTALS	8,000	-	8,000	4,690.00	58.6%	9,000.00	8,165.00	90.7%
CAL NATURALIST	8,400	-	10,200	-	0.0%	8,650.00	-	0.0%
FACILITY RENTALS	-	(3,500)	3,500	2,044.50	58.4%	2,000.00	1,890.00	94.5%
GRANTS	-	-	-	-	0.0%	-	-	0.0%
ENDOWMENT	10,000	(1,000)	11,000	-	0.0%	-	-	0.0%
FUNDRAISING (DONATIONS)	1,000	(4,000)	5,000	18,656.07	373.1%	14,500.00	16,043.00	110.6%
TOTAL INCOME	244,400	(95,400)	341,600	167,859.78	49.1%	339,350	291,310.31	85.8%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	130,500	(26,820)	157,320	83,814.27	53.3%	264,700	232,478.12	87.8%
SERVICES AND SUPPLIES								
ADVERTISING	-	-	-	-	0.0%	500	498.00	99.6%
COMMUNICATIONS	2,600	-	2,600	2,275.62	87.5%	2,600	2,727.05	104.9%
HOUSEHOLD SUPPLIES	3,000	-	3,000	2,132.51	71.1%	2,500	2,290.09	91.6%
INSURANCE	-	-	-	-	0.0%	1,000	1,250.00	125.0%
STRUCTURES & GROUNDS	2,500	(2,000)	4,500	4,227.69	93.9%	4,500	1,999.72	44.4%
OFFICE SUPPLIES	-	-	-	-	0.0%	3,100	3,646.02	117.6%
CLOTHING	-	-	-	-	0.0%	7,000	4,659.09	66.6%
CONTRACT SERVICES	6,500	-	6,500	2,695.05	41.5%	5,500	3,581.11	65.1%
RENT/LEASE STRUCTURES	2,000	-	2,000	500.00	25.0%	3,200	3,200.00	100.0%
PROGRAM SUPPLIES	30,000	(1,500)	31,500	18,682.39	59.3%	28,000	27,642.91	98.7%
MILEAGE	-	-	-	-	0.0%	300	172.39	57.5%
CONFERENCES	-	-	-	-	0.0%	500	271.86	54.4%
ELECTRIC	9,000	1,500	7,500	8,144.33	108.6%	7,200	8,604.44	119.5%
GAS	3,000	(200)	3,200	1,718.17	53.7%	2,600	2,503.29	96.3%
SUBTOTAL	58,600	(2,200)	60,800	40,375.76	66.4%	68,500	63,045.97	92.0%
EQUIPMENT/SOFTWARE	-	-	-	-	0.0%	500	489	97.7%
TOTAL OPERATING EXPENDITURES	189,100	(29,020)	218,120	124,190.03	56.9%	333,700	296,012.71	88.7%
TOTAL INCOME OVER (UNDER) EXPENDITURES	55,300	(66,380)	123,480	43,669.75		5,650	(4,702.40)	

* Full Time and Support Program Staff Salaries have been allocated like other similar positions. This accounts for \$100,605.00.

* Office Supplies, Insurance, and Mileage expenses have been allocated like other areas of CARD. This accounts for \$14,000.

**CHICO AREA RECREATION AND PARK DISTRICT
PRELIMINARY BUDGET
CAPITAL PROJECTS SUMMARY**



PV POOL	
New Heating Equipment	<u>80,000</u>
COMMUNITY PARK	
Parking lot repairs and resurfacing	<u>125,000</u>
DOROTHY JOHNSON CENTER	
New HVAC Equipment	<u>360,000</u>
FIXED ASSETS	
Computer and information technology equipment	<u>4,500</u>
	<u>4,500</u>

TOTAL	569,500
--------------	----------------

PROJECTS FUNDING SUMMARY:	
Funded By General Fund Current Operations	(221,461)
Funded by General Fund - Fund Balance Spendable: Assigned	-
Funded by General Fund - Fund Balance Spendable: Unassigned	<u>790,961</u>
	569,500

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



CATEGORY	DESCRIPTION	PROJECTED BEGINNING BALANCE	PROJECTED ACTIVITY	PROJECTED ENDING BALANCE
SPENDABLE: COMMITTED	IMPREST CASH (Petty cash)	1,500		1,500
	GENERAL RESERVE (Working capital)	1,200,000		1,200,000
TOTAL SPENDABLE: COMMITTED FUND BALANCE		1,201,500	-	1,201,500
SPENDABLE: ASSIGNED	ACCUMULATED CAPITAL RESERVE (Future capital projects)	50,000	-	50,000
	LONG TERM DEBT PRINCIPAL REPAYMENT	-	-	-
	ELECTION COSTS (50% of bi-annual election costs)	45,000	-	45,000
	PENSION LIABILITY RESERVE	700,000	-	700,000
	DEFERRED MAINTENANCE COSTS (10% of projected noncash depreciation)	390,500	-	390,500
TOTAL SPENDABLE: ASSIGNED FUND BALANCE		1,185,500	-	1,185,500
SPENDABLE: UNASSIGNED	NET REMAINING UNDESIGNATED FUND BALANCE	2,157,160	(790,961)	1,366,199
TOTAL SPENDABLE FUND BALANCE		4,544,160	(790,961)	3,753,199
NON-SPENDABLE	INVESTMENT IN CAPITAL ASSETS (NET OF RELATED DEBT)	25,794,559	569,500	26,364,059
TOTAL FUND BALANCE		30,338,719	(221,461)	30,117,258

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

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

* Unassigned Fund Balance is affected by changes made to our reserves, as well as current year net income. This is our best current estimate of our Unassigned Fund Balance. It will continue to change as we monitor our revenues and expenses as we close out the FY. We will continue to see adjustments in this area until the year has been finalized.

**CHICO AREA RECREATION AND PARK DISTRICT
ADMINISTRATIVE CONTRACT SERVICES
PRELIMINARY BUDGET**



	2019-2020	2018-2019	
	BUDGET	BUDGET	CHANGE
ADMINISTRATIVE SERVICES			
ACTUARIAL EVALUATION SOFTWARE	7,000	14,000	(7,000)
CAPITAL ASSETS SOFTWARE	15,620	-	15,620
REGISTRATION SUPPORT FEES	124,000	124,000	-
	<u>146,620</u>	<u>138,000</u>	<u>8,620</u>
OFFICE EQUIPMENT SERVICE CONTRACTS			
COMPUTER MAINTENANCE	12,200	10,613	1,587
COMPUTER HELP DESK	19,440	77,760	(58,320)
COMPUTER SOFTWARE (KRONOS, OFFICE 365)	75,200	71,572	3,628
COPY MACHINE	18,000	18,000	-
TELEPHONE SYSTEM	200	200	-
POSTAGE MACHINE	4,600	4,600	-
	<u>129,640</u>	<u>182,745</u>	<u>(53,105)</u>
AUDIT & RELATED SERVICES			
AUDIT	17,000	17,000	-
GASB 68 REPORTS	700	700	-
AUDIT & RELATED SERVICES	<u>17,700</u>	<u>17,700</u>	<u>-</u>
LEGAL SERVICES			
	<u>22,000</u>	<u>22,000</u>	<u>-</u>
PROFESSIONAL SERVICES			
DISTRICT SERVICES	<u>7,000</u>	<u>7,000</u>	<u>-</u>
EMPLOYEE BACKGROUND CHECK			
	<u>18,000</u>	<u>18,000</u>	<u>-</u>
CONSULTANT SERVICES			
LOCAL GOVERNMENT CONSULTING	20,000	20,000	-
FRAUD HOTLINE	1,075	1,075	-
FUTURE FACILITIES PREPARATION	100,000	130,000	(30,000)
ELECTION	92,000	92,000	-
	<u>213,075</u>	<u>243,075</u>	<u>(30,000)</u>
TOTAL ADMINISTRATIVE CONTRACT SERVICES	<u>554,035</u>	<u>628,520</u>	<u>(74,485)</u>

**CHICO AREA RECREATION AND PARK DISTRICT
PARKS ADMINISTRATIVE CONTRACT SERVICES
PRELIMINARY BUDGET**



	2020-2021	2019-2020	
	BUDGET	BUDGET	CHANGE
PARKS ADMIN - DISTRICT GENERAL			
HOUSEHOLD	23,000	23,000	-
REPAIRS AND MAINTENANCE	27,500	27,500	-
SAFETY	2,500	2,500	-
SECURITY	175,000	125,000	50,000
UTILITIES	33,000	33,000	-
	<u>261,000</u>	<u>211,000</u>	<u>50,000</u>
<u>SITE SPECIFIC</u>			
OAK WAY PARK			
PROFESSIONAL SERVICES	4,850	4,600	250
UTILITIES	2,000	2,000	-
	<u>6,850</u>	<u>6,600</u>	<u>250</u>
PETERSON PARK			
PROFESSIONAL SERVICES	4,182	4,100	82
BARONI PARK			
PROFESSIONAL SERVICES	4,100	4,000	100
COMMUNITY CENTER			
LANDSCAPING	21,600	21,000	600
REPAIRS AND MAINTENANCE	2,000	2,000	-
UTILITIES	600	600	-
	<u>24,200</u>	<u>23,600</u>	<u>600</u>
HOOKER OAK			
LANDSCAPING	1,800	1,500	300
UTILITIES	600	600	-
	<u>2,400</u>	<u>2,100</u>	<u>300</u>
COMMUNITY PARK			
UTILITIES	4,800	4,800	-
LAKESIDE PAVILION			
REPAIRS AND MAINTENANCE	4,000	4,000	-
DFJ CENTER			
REPAIRS AND MAINTENANCE	400	400	-
TOTAL PARKS ADMINISTRATIVE CONTRACT SERVICES	<u>311,932</u>	<u>260,600</u>	<u>51,332</u>

CHICO AREA RECREATION AND PARK DISTRICT
 EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PARK FUND - FUND 2480
 PRELIMINARY BUDGET



	2020-2021 BUDGET	INCREASE (DECREASE)	2019-2020 BUDGET	2019-2020 ACTUAL YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 ACTUAL	2018-2019 % BUDGET
INCOME								
PARK IMPACT FEES	70,000	(10,000)	80,000	47,500.00	59.4%	85,000	87,875.00	103.4%
INTEREST INCOME	700	(800)	1,500	1,711.09	114.1%	325	2,579.87	793.8%
TOTAL INCOME	70,700	(10,800)	81,500	49,211.09	60.4%	85,325	90,454.87	106.0%
NOTES PAYABLE / LEASE PYMTS	-	(82,222)	82,222	73,332.00	89.2%	66,665	66,665.00	100.0%
UTILIZATION OF FUND BALANCE	-	71,422	-	73,332.00		18,660	66,665.00	
TOTAL INCOME OVER (UNDER) EXPENDITURES	70,700	-	(722)	49,211.09		-	90,454.87	

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - OAK WAY - FUND 2495
PRELIMINARY BUDGET**



	2020-2021 BUDGET	INCREASE (DECREASE)	2019-2020 BUDGET	2019-2020 ACTUAL YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 ACTUAL	2018-2019 % BUDGET
INCOME								
ASSESSMENTS	23,752	588	23,164	12,560.35	54.2%	21,892	21,792.00	99.5%
INTEREST	-	(300)	300	5.23	1.7%	-	474.33	0.0%
TOTAL INCOME	23,752	288	23,464	12,565.58	53.6%	21,892	22,266.33	101.7%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	63,689	2,462	61,227	45,920.07	75.0%	52,661	52,661.28	100.0%
SERVICES AND SUPPLIES								
AGRICULTURE	1,800	-	1,800	1,845.54	102.5%	1,800	1,061.70	59.0%
HOUSEHOLD SUPPLIES	2,500	-	2,500	1,530.49	61.2%	2,500	1,663.46	66.5%
STRUCTURES & GROUNDS	4,000	(500)	4,500	1,665.77	37.0%	4,500	2,741.19	60.9%
VANDALISM	-	-	-	-	0.0%	100	-	0.0%
EQUIPMENT RENTS	-	-	-	-	0.0%	-	115.25	0.0%
CONTRACT SERVICES	6,850	250	6,600	6,286.24	95.2%	6,000	6,998.07	116.6%
WATER	1,500	-	1,500	1,006.51	67.1%	1,500	1,371.60	91.4%
ELECTRIC	3,000	(300)	3,300	1,975.42	59.9%	3,300	3,072.93	93.1%
SUBTOTAL	19,650	(550)	20,200	14,309.97	70.8%	19,700	17,024.20	86.4%
TOTAL OPERATING EXPENDITURES	83,339	1,912	81,427	60,230.04	74.0%	72,361	69,685.48	96.3%
TOTAL INCOME OVER (UNDER) EXPENDITURES	(59,587)	(1,912)	(57,963)	(47,664.46)		(50,469)	(47,419.15)	

Notes:

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

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

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

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PETERSON PARK - FUND 2497
PRELIMINARY BUDGET**



	2020-2021 BUDGET	INCREASE (DECREASE)	2019-2020 BUDGET	2019-2020 ACTUAL YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 ACTUAL	2018-2019 % BUDGET
INCOME								
ASSESSMENTS	42,490	-	42,490	23,218.95	54.6%	42,560	42,342.90	99.5%
INTEREST	-	(400)	400	9.48	2.4%	275	711.19	258.6%
TOTAL INCOME	42,490	(400)	42,890	23,228.43	54.2%	42,835	43,054.09	100.5%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	40,921	1,581	39,340	29,504.70	75.0%	30,107	30,107.16	100.0%
SERVICES AND SUPPLIES								
AGRICULTURE	1,850	-	1,850	1,051.58	56.8%	1,850	1,200.53	64.9%
HOUSEHOLD SUPPLIES	-	-	-	-	0.0%	-	-	0.0%
STRUCTURES & GROUNDS	2,500	-	2,500	433.59	17.3%	2,500	2,479.21	99.2%
VANDALISM	-	(100)	100	-	0.0%	100	228.30	228.3%
EQUIPMENT RENTS	-	-	-	-	0.0%	-	-	0.0%
SMALL TOOLS	-	-	-	-	0.0%	-	-	0.0%
CONTRACT SERVICES	4,182	182	4,000	3,992.27	99.8%	4,000	3,867.03	96.7%
WATER	17,000	-	17,000	12,950.43	76.2%	16,000	14,220.73	88.9%
ELECTRIC	300	-	300	122.94	41.0%	300	160.27	53.4%
SUBTOTAL	25,832	82	25,750	18,550.81	72.0%	24,750	22,156.07	89.5%
TOTAL OPERATING EXPENDITURES	66,753	1,663	65,090	48,055.51	73.8%	54,857	52,263.23	95.3%
TOTAL INCOME OVER (UNDER) EXPENDITURES	(24,263)	(2,063)	(22,200)	(24,827.08)		(12,022)	(9,209.14)	

Notes:

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

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

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

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - BARONI PARK - FUND 2498
PRELIMINARY BUDGET**



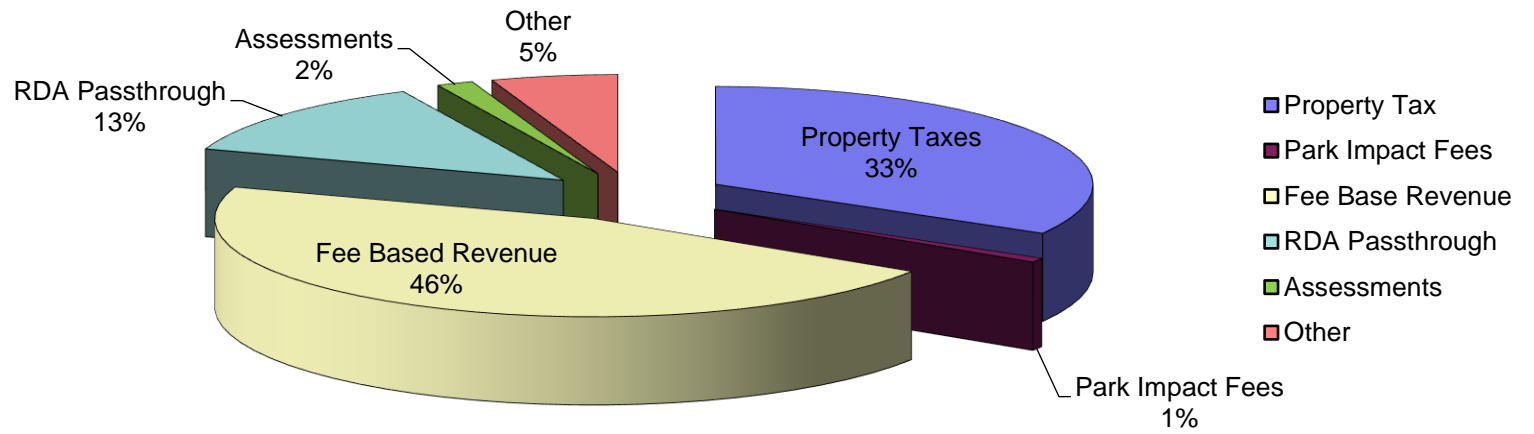
	2020-2021 BUDGET	INCREASE (DECREASE)	2019-2020 BUDGET	2019-2020 ACTUAL YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 ACTUAL	2018-2019 % BUDGET
INCOME								
ASSESSMENTS	85,689	2,462	83,227	47,580.03	57.2%	71,719	71,265.04	99.4%
INTEREST	300	(700)	1,000	552.74	55.3%	300	1,801.58	600.5%
TOTAL INCOME	85,989	1,762	84,227	48,132.77	57.1%	72,019	73,066.62	101.5%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	63,689	2,462	61,227	45,920.07	75.0%	52,661	52,661.28	100.0%
SERVICES AND SUPPLIES								
AGRICULTURE	1,100	-	1,100	493.65	44.9%	1,083	619.93	57.2%
HOUSEHOLD SUPPLIES	-	-	-	-	0.0%	-	-	0.0%
STRUCTURES & GROUNDS	1,500	-	1,500	1,335.94	89.1%	1,000	2,080.63	208.1%
VANDALISM	100	-	100	-	0.0%	100	-	0.0%
EQUIPMENT RENTS	-	-	-	-	0.0%	-	-	0.0%
CONTRACT SERVICES	4,100	-	4,100	3,992.29	97.4%	4,000	3,867.03	96.7%
WATER	10,000	-	10,000	7,083.88	70.8%	8,050	9,238.72	114.8%
ELECTRIC	200	-	200	-	0.0%	200	-	0.0%
SUBTOTAL	17,000	-	17,000	12,905.76	75.9%	14,433	15,806.31	109.5%
TOTAL OPERATING EXPENDITURES	80,689	2,462	78,227	58,825.83	75.2%	67,094	68,467.59	102.0%
TOTAL INCOME OVER (UNDER) EXPENDITURES	5,300	(700)	6,000	(10,693.06)	-178.2%	4,925	4,599.03	93.4%
ALLOCATION TO CAPITAL PROJECTS	-	-	-	-	0.0%	-	-	0.0%
TOTAL FUND ACTIVITY	5,300	2,462	6,000	(10,693.06)		4,925	4,599.03	
CAPITAL PROJECTS								
CAPITAL PROJECTS	-	-	-	-	0.0%	-	-	0.0%
CAPITAL PROJECTS FUNDING								
ALLOCATION FROM OPERATIONS	-	-	-	-	0.0%	-	-	0.0%
ALLOCATION FROM SPENDABLE RESTRICTED	-	-	-	-	0.0%	-	-	0.0%
	-	-	-	-		-	-	

Notes:

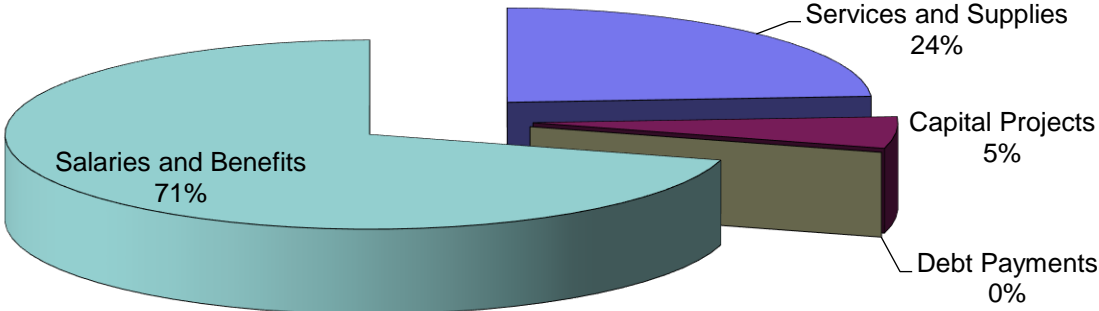
Property tax assessments on the residents in the Baroni Neighborhood Park Assessment District are used to pay the maintenance costs of Baroni Park which is maintained by CARD.

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

CARD BUDGET: REVENUE BY SOURCE



CARD BUDGET: BUDGETED EXPENDITURES



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

**CHICO AREA RECREATION AND PARK DISTRICT
PRELIMINARY BUDGET
PARK SITES AND FACILITIES**



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

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

FACILITIES

Community Center

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

Chico Creek Nature Center

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

Dorothy F. Johnson Neighborhood Center

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

Lakeside Pavilion

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

Pleasant Valley Pool and Recreation Center

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

Shapiro Pool

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

COMMUNITY PARKS

Community Park

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

DeGarmo Park

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

**CHICO AREA RECREATION AND PARK DISTRICT
PRELIMINARY BUDGET
PARK SITES AND FACILITIES**



Hooker Oak Recreation Area

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

Wildwood Park

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

OTHER PARK SITES

Baroni Park

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

Ceres Park

Location: Glenshire Lane
Size: 5 acres
Facilities: Undeveloped

Hancock Park

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

Henshaw Avenue Park

Location: Henshaw Avenue
Size: 5 acres
Facilities: Undeveloped

Humboldt Avenue Skatepark

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

Oak Way Park

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

Peterson Park

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

Rotary Park

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

Sycamore Park

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