



**SPECIAL MEETING OF THE CHICO AREA  
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS  
545 Vallombrosa Avenue, Chico CA 95926  
Also Via Teleconference at Scottsdale Stadium Services  
Office, 7408 E Osborn Rd, Scottsdale, AZ 85251**

**(Draft)  
MINUTES  
March 12, 2020**

**Board Members Present:** Tom Lando, Chair  
Thomas Nickell, Vice Chair  
Michael McGinnis, Board Member  
Dave Donnan, Board Member  
Michael Worley, Board Member

**Staff Members Present:** Ann Willmann, General Manager  
Jason Bougie, Director of Parks and Recreation  
Heather Childs, Finance Manager  
Jennifer Marciales, Executive Assistant

**Legal Counsel Present:** Jeff Carter, Attorney at Law

**1.0 CALL TO ORDER**

**1.1 Roll Call**

The meeting was called to order at 4:00 p.m., and roll call was taken as noted above. Director Donnan appeared via teleconference.

**2.0 PUBLIC COMMENTS**

There were no comments.

**3.0 Discussion Regarding Proposed Changes to City of Chico Ordinances**

General Manager Willmann reviewed her staff report with the Board and stated that the City Council will be discussing proposed changes to several ordinances with regard to public facilities and storage of personal property on public land. She informed the Board that the changes will be reviewed by the City Council at its meeting on March 17, 2020. General Manager Willmann stated that if the Board would like to provide an official statement or request of the City Council regarding the proposed changes, staff recommends submitting a letter to the City Council.

Teri DuBose with Citizens for a Safe Chico addressed the Board and stated that she opposes the proposed changes to the ordinances. She stated that eliminating the hours would be absurd; there are already too many fights and needles, and they will only increase, along with vandalism. She stated that these amendments will affect CARD in a negative way. Let's keep our parks safe and clean.

**M/S/C/ (Directors Nickell/Lando)** that the Board of Directors directs staff to send correspondence to the City Council Members informing them of the impacts these changes could have on public facilities.

**The vote was as follows: Ayes** carried

Ayes: Lando, Nickell, Donnan

Noes: Worley, McGinnis

Abstain: None

Absent: None

Director Worley stated that he feels CARD should be focused on the parks and facilities it owns and maintains, and the City should operate their own parks and facilities as they feel necessary.

**M/S/C/ (Directors Nickell/Lando)** that the Board of Directors directs staff to send correspondence to the City Council Members informing them that CARD intends to continue to proceed with its current rules and regulations at all parks and facilities owned and/or maintained by CARD and requests continued support from the City and the Police Department.

**The vote was as follows: Ayes** carried

Ayes: Lando, Nickell, Donnan, Worley, McGinnis

Noes: None

Abstain: None

Absent: None

#### **4.0 Emergency Action Item/Covid 19**

**M/S/C/ (Directors Lando/Nickell)** to place the matter on the agenda as an emergency item. The Board of Directors finds that the matter arose after the posting of the agenda and the need to act on it immediately precludes awaiting scheduling of another meeting.

**The vote was as follows: Ayes** carried

Ayes: Worley, Lando, Nickell, McGinnis, Donnan

Noes: None

Abstain: None

Absent: None

General Manager Willmann stated that the District is taking precautionary measures with hand washing and checking temperatures at camp next week. She noted that there are approximately 60 kids enrolled in camp and staff will monitor the situation and make changes as necessary.

Chair Lando stated that he would like to schedule a Closed Session Meeting on March 13, 2020 at 5:00pm to review the financial and liability risks that this pandemic could have on the District.

## **5.0 ADJOURNMENT**

There being no further business, the Special Meeting was adjourned at 4:28 p.m. to the next Meeting of the Board of Directors of the Chico Area Recreation and Park District.

Respectfully submitted,

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Ann Willmann, General Manager  
Secretary to the Board



**CLOSED SESSION MEETING OF THE CHICO AREA  
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS  
545 VALLOMBROSA AVENUE, CHICO, CA 95926  
(Draft)  
MINUTES  
March 13, 2020**

**Board Members Present:** Tom Lando, Chair  
Thomas Nickell, Vice Chair  
Michael McGinnis, Board Member  
Michael Worley, Board Member

**Board Members Absent:** Dave Donnan, Board Member

**Staff Members Present:** Ann Willmann, General Manager  
Jason Bougie, Director of Parks and Recreation  
Heather Childs, Finance Manager  
Jennifer Marciales, Executive Assistant  
Michelle Niven, Human Resources Manager

**Legal Counsel Present:** Jeff Carter, Attorney at Law

**1.0 Call to Order**

1.1 Roll Call

The meeting was called to order at 4:15 p.m., and roll call was taken as noted above.

**2.0 CLOSED SESSION**

2.1 Pursuant to Government Code Section 54956.9, Conference with Legal Counsel – Anticipated Litigation - Potential Exposure to Litigation

Chair Lando stated that direction was given to staff.

**3.0 Adjournment**

The Closed Session Meeting was adjourned at 4:51 p.m. to the next Meeting of the Board of Directors of the Chico Area Recreation and Park District.

Respectfully submitted,

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Ann Willmann, General Manager  
Secretary to the Board



**REGULAR MEETING OF THE CHICO AREA  
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS  
545 VALLOMBROSA AVENUE, CHICO, CA 95926  
(Draft)  
MINUTES  
March 19, 2020**

**Board Members Present:** Tom Lando, Chair  
Thomas Nickell, Vice Chair  
Michael Worley, Board Member  
Michael McGinnis, Board Member  
Dave Donnan, Board Member

**Staff Members Present:** Ann Willmann, General Manager  
Jason Bougie, Director of Parks and Recreation  
Heather Childs, Finance Manager  
Jennifer Marciales, Executive Assistant

**Legal Counsel Present:** Jeff Carter, Attorney at Law

**1.0 CALL TO ORDER**

1.1 Roll Call

The meeting was called to order at 6:00 p.m., and roll call was taken as noted above.

1.2 Closed Session Announcement

Chair Lando stated that direction was given to staff.

**2.0 CORRESPONDENCE**

There was no correspondence.

**3.0 PUBLIC COMMENTS**

There were no comments.

**4.0 PRESENTATIONS**

There were no presentations.

**5.0 CONSENT AGENDA**

**M/S/C/ (Directors Worley/Nickell)** that the Board of Directors approves the consent agenda as presented.

**The vote was as follows: Ayes** carried

Ayes: Lando, Worley, Nickell, McGinnis, Donnan

Noes: None

Abstain: None

Absent: None

**6.0 REGULAR AGENDA**

No items were removed from the consent agenda.

## **7.0 UNFINISHED BUSINESS**

There was no unfinished business.

## **8.0 NEW BUSINESS**

There was no new business.

## **9.0 BOARD OF DIRECTORS' REPORTS/SPECIAL ASSIGNMENTS**

### **9.1 Butte County Special Districts Association/LAFCO**

There were no comments.

## **10.0 DIRECTORS' COMMENTS**

Director McGinnis stated that he wanted to thank staff for all their hard work during this time.

Chair Lando stated that he would also like to thank staff and feels the District should be cautious with spending at this time.

## **11.0 GENERAL MANAGER'S COMMENTS**

General Manager Willmann stated that the District office is currently closed, but staff is still checking voicemails and emails and responding to customers. She further noted that all in person programs have been cancelled, including the afterschool program and Kite Day. She noted that Spring Jamboree and the Spring Carnival will also most likely be cancelled.

General Manager Willmann further stated that with the exception of the Lakeside Pavilion window project, which is already underway, all capital projects that are not essential will be delayed. She also noted that the District is considering offering a camp for first responders and essential services to assist them with childcare needs.

Director Lando stated that there may be a need for the Board to meet next week and would like to tentatively schedule a Special Board Meeting for March 26, 2020 at 5:00 pm.

## **12.0 STAFF COMMENTS**

There were no comments.

## **13.0 ADJOURNMENT**

There being no further business, the Regular Meeting of the Board of Directors was adjourned at 6:19 p.m. to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.

Respectfully submitted,

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Ann Willmann, General Manager  
Secretary to the Board

**CHICO AREA RECREATION AND PARK DISTRICT (CARD)**  
**545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Accounts Payable Check Register

March 2020

Salary & Benefits	6,226.61
Service & Supply	124,061.66
Contributions to other Agency	-
Principal Repayment	-
Interest Expense	-
Fixed Assets	35,040.00
<b>TOTAL</b>	<b>165,328.27</b>

Check #'s                73719-73760

Approved by the Board of Directors

April 16, 2020

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Tom Lando  
Board Chair

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Ann Willmann  
General Manager

CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 April 8, 2020

 **EMAILED**  
 4/8/2020 JB

**CHECK REGISTER** FUND 2490 FY 19/20

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
04/08/2020	073719	GEORGE ROOFING	\$ 35,040.00	560000
04/08/2020	073720	BANNER BANK	\$ 2,495.19	510000
04/08/2020	073721	HUMANA INSURANCE CO	\$ 3,731.42	510000
04/08/2020	073722	ACTIVE NETWORK, LLC	\$ 71,990.73	520000
04/08/2020	073723	APOLLO MUSIC & ARTS, LLC	\$ 213.85	520000
04/08/2020	073724	BAY AREA DRIVING SCHOOL, INC.	\$ 50.40	520000
04/08/2020	073725	BURKE, WILLIAMS & SORENSEN, LLP	\$ 1,269.00	520000
04/08/2020	073726	C&M AUTOMOTIVE	\$ 994.89	520000
04/08/2020	073727	CAITLIN REILLY	\$ 51.35	520000
04/08/2020	073728	CALIFORNIA WATER SERVICE	\$ 5,664.00	520000
04/08/2020	073729	CARTER LAW OFFICES	\$ 3,127.50	520000
04/08/2020	073730	CHICO CREEK DANCE CENTRE	\$ 138.88	520000
04/08/2020	073731	CHICO PRINCESS PARTIES, LLC	\$ 442.72	520000
04/08/2020	073732	COLLIER HARDWARE	\$ 43.93	520000
04/08/2020	073733	COMCAST	\$ 318.97	520000
04/08/2020	073734	COMMERCIAL TIRE WAREHOUSE	\$ 268.51	520000
04/08/2020	073735	EWING IRRIGATION PRODUCTS, INC.	\$ 687.72	520000
04/08/2020	073736	FERGUSON ENTERPRISES, INC #686	\$ 35.50	520000
04/08/2020	073737	G2SOLUTIONS, INC	\$ 35.25	520000
04/08/2020	073738	HARBOR FREIGHT TOOLS	\$ 58.98	520000
04/08/2020	073739	HAYDEN FIRE PROTECTION	\$ 162.90	520000
04/08/2020	073740	HOLIDAY POOLS & SPAS	\$ 420.03	520000
04/08/2020	073741	HOME DEPOT CREDIT SERVICES	\$ 27.56	520000
04/08/2020	073742	INDUSTRIAL POWER PRODUCTS	\$ 63.06	520000
04/08/2020	073743	J.C. NELSON SUPPLY CO	\$ 3,326.22	520000
04/08/2020	073744	J.W. PEPPER & SON, INC.	\$ 75.03	520000
04/08/2020	073745	JASON ALEXANDER MILLER	\$ 5,268.00	520000
04/08/2020	073746	LASH'S GLASS	\$ 338.82	520000
04/08/2020	073747	LIMEY TEES	\$ 313.17	520000
04/08/2020	073748	LOWE'S	\$ 197.69	520000
04/08/2020	073749	MARGARET BRUNELLE	\$ 214.66	520000
04/08/2020	073750	NORTHERN STAR MILLS	\$ 37.00	520000
04/08/2020	073751	PACIFIC GAS AND ELECTRIC	\$ 24,141.45	520000
04/08/2020	073752	PITNEY BOWES INC.	\$ 542.98	520000
04/08/2020	073753	PLAY-WELL TEKNOLOGIES	\$ 814.00	520000
04/08/2020	073754	RENTAL GUYS CHICO	\$ 160.73	520000
04/08/2020	073755	SAVE MART SUPERMARKET	\$ 46.94	520000
04/08/2020	073756	SWEET CHICO CONFECTIONS	\$ 355.00	520000
04/08/2020	073757	THOMAS HYDRAULIC, INC.	\$ 9.12	520000
04/08/2020	073758	WAL-MART COMMUNITY	\$ 108.87	520000
04/08/2020	073759	WORK TRAINING CENTER	\$ 1,910.00	520000
04/08/2020	073760	ZEE MEDICAL COMPANY	\$ 136.25	520000

Total of Register

\$ 165,328.27



Amy Willmann  
 General Manager

OR

Salary & Benefits	\$ 6,226.61	Acct 510000
Service & Supply	\$ 124,061.66	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 35,040.00	Acct 560000
<b>Total</b>	<b>\$ 165,328.27</b>	

Michelle Niven  
 Human Resources Manager

Prepared by JB



**CHICO AREA RECREATION AND PARK DISTRICT (CARD)**  
**545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Manual Accounts Payable Check Register

March 2020

Salary & Benefits	30,726.23
Salary & Benefits-ACH Payroll Tax Transfer	129,377.12
Salary & Benefits-ACH CalPERS	120,757.98
Service & Supply	81,811.18
Fixed Assets	13,885.88
Contingency to other Agency	-
Principal Repayment	-
Interest Expense	-
<b>TOTAL</b>	<b>376,558.39</b>

Check #'s            073605-073617  
                          073660-073717

Approved by the Board of Directors

April 16, 2020

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Tom Lando  
Board Chair

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Ann Willmann  
General Manager

Agenda Item 11

CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 March 3, 2020

 **EMAILED**  
 3/3/2020 JB

CHECK REGISTER FUND 2490 FY 19/20

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/03/2020	073605	CALIFORNIA WATER SERVICE	\$ 3,164.54	520000
03/03/2020	073606	G2SOLUTIONS, INC	\$ 21.75	520000
03/03/2020	073607	MELTON DESIGN GROUP, INC.	\$ 13,885.88	560000
03/03/2020	073608	MIRO VUJIC	\$ 210.00	520000
03/03/2020	073609	OFFICE DEPOT	\$ 285.63	520000
03/03/2020	073610	PACIFIC GAS AND ELECTRIC	\$ 20,115.18	520000

Total of Register

\$ 37,682.98

Ann Willmann  
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 23,797.10	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 13,885.88	Acct 560000
<b>Total</b>	<b>\$ 37,682.98</b>	

Jason Bougie  
 Parks & Recreation Director

OR

Michelle Niven  
 Michelle Niven  
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 March 6, 2020

 **EMAILED**  
 3/6/2020 JB

CHECK REGISTER FUND 2490 FY 19/20

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/06/2020	073611	AARP DRIVERS SAFETY PROGRAM	\$ 440.00	520000
03/06/2020	073612	CITY OF CHICO	\$ 159.00	520000
03/06/2020	073613	DAVID HANLEY	\$ 243.67	510000
03/06/2020	073614	EDWARD JOHNSON	\$ 100.04	520000
03/06/2020	073615	OFFICE DEPOT	\$ 19.38	520000
03/06/2020	073616	PURCHASE POWER	\$ 175.07	520000
03/06/2020	073617	TURF STAR INC.	\$ 343.75	520000

Total of Register

\$ 1,480.91

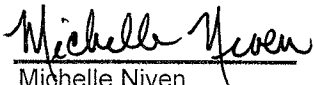
Ann Willmann  
 General Manager

OR

Salary & Benefits	\$ 243.67	Acct 510000
Service & Supply	\$ 1,237.24	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b>\$ 1,480.91</b>	

Jason Bougie  
 Parks & Recreation Director

OR



Michelle Niven  
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 March 12, 2020

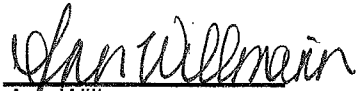
 **EMAILED**  
 3/12/2020 JB

**CHECK REGISTER** FUND 2490 FY 19/20

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/12/2020	073660	ANTHEM BLUE CROSS	\$ 23,654.90	510000
03/12/2020	073661	BANNER BANK	\$ 2,495.19	510000
03/12/2020	073662	AIRGAS USA, LLC	\$ 165.56	520000
03/12/2020	073663	AT&T	\$ 959.66	520000
03/12/2020	073664	BUS-MAN'S HOLIDAY TOURS	\$ 185.40	520000
03/12/2020	073665	CLAIR LOUIS HINTON	\$ 300.00	520000
03/12/2020	073666	DELTA WIRELESS INC	\$ 89.49	520000
03/12/2020	073667	DEPT. OF JUSTICE	\$ 778.00	520000
03/12/2020	073668	NORTH STATE AUDIO VISUAL, INC	\$ 205.00	520000
03/12/2020	073669	NORTHGATE PETROLEUM COMPANY	\$ 338.58	520000
03/12/2020	073670	RAY MORGAN COMPANY	\$ 182.45	520000
03/12/2020	073671	SKYWAY TOOLS	\$ 21.44	520000
03/12/2020	073672	TIMOTHY PAUL HOWEY	\$ 300.00	520000

Total of Register

\$ 29,675.67



Ann Willmann  
 General Manager

OR

Salary & Benefits	\$ 26,150.09	Acct 510000
Service & Supply	\$ 3,525.58	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b>\$ 29,675.67</b>	

Jason Bougie  
 Parks & Recreation Director

OR

Michelle Niven  
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 March 19, 2020

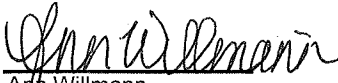
 **EMAILED**  
 3/19/2020 JB

**CHECK REGISTER** FUND 2490 FY 19/20

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/19/2020	073673	BUTTE COUNTY SHERIFF'S OFFICE	\$ 50.00	510000
03/19/2020	073674	CA STATE DISBURSEMENT UNIT	\$ 23.07	510000
03/19/2020	073675	COURT-ORDERED DEBT COLLECTIONS	\$ 1.43	510000
03/19/2020	073676	IUOE LOCAL 39	\$ 467.72	510000
03/19/2020	073677	MEDICAL EYE SERVICES	\$ 462.70	510000
03/19/2020	073678	AMANDA JEAN	\$ 13.83	520000
03/19/2020	073679	C&M AUTOMOTIVE	\$ 446.60	520000
03/19/2020	073680	CHICO POWER EQUIPMENT INC	\$ 36.45	520000
03/19/2020	073681	CHICO TURF PLUS, LLC	\$ 95.00	520000
03/19/2020	073682	COMMERCIAL TIRE WAREHOUSE	\$ 398.03	520000
03/19/2020	073683	ERIN GONZALES	\$ 13.00	520000
03/19/2020	073684	GURU PRESSURE WASHING	\$ 550.00	520000
03/19/2020	073685	HELENA AGRI-ENTERPRISES, LLC	\$ 4,157.01	520000
03/19/2020	073686	HILLYARD/SACRAMENTO	\$ 1,248.65	520000
03/19/2020	073687	LIMEY TEES	\$ 261.69	520000
03/19/2020	073688	LOCKSMITHING ENTERPRISES	\$ 3,542.56	520000
03/19/2020	073689	NOR CAL SOFTBALL	\$ 2,320.00	520000
03/19/2020	073690	PAYLESS BUILDING SUPPLY	\$ 482.23	520000
03/19/2020	073691	PBM SUPPLY & MFG INC	\$ 68.49	520000
03/19/2020	073692	SHERWIN-WILLIAMS CO.	\$ 468.60	520000
03/19/2020	073693	TURF STAR INC.	\$ 76.66	520000

Total of Register

\$ 15,183.72



Arh Willmann  
 General Manager

OR

Salary & Benefits	\$ 1,004.92	Acct 510000
Service & Supply	\$ 14,178.80	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b>\$ 15,183.72</b>	

Jason Bougie  
 Parks & Recreation Director

OR

Michelle Niven  
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 March 20, 2020

 EMAILED

3/20/2020

CHECK REGISTER FUND 2490 FY 19/20

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/20/2020	073694	JASON ALEXANDER MILLER	\$ 6,444.00	520000
03/20/2020	073695	PLAYERS' CHOICE	\$ 6,720.00	520000

Total of Register \$ 13,164.00

*Ann Willmann*  
 Ann Willmann  
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 13,164.00	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b><u><u>\$ 13,164.00</u></u></b>	

Jason Bougie  
 Parks & Recreation Director

OR

Michelle Niven  
 Human Resources Manager

Prepared by JB

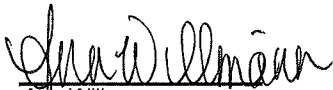
**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711**  
**March 24, 2020**

**CHECK REGISTER**      **FUND 2490 FY 19/20**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/24/2020	073696	BANNER BANK	\$ 2,495.19	510000
03/24/2020	073697	BUTTE COUNTY SHERIFF'S OFFICE	\$ 50.00	510000
03/24/2020	073698	CA STATE DISBURSEMENT UNIT	\$ 23.07	510000
03/24/2020	073699	SEIU LOCAL 1021	\$ 759.29	510000
03/24/2020	073700	ADVANCED ELECTRIC & SOUND	\$ 6,028.00	520000
03/24/2020	073701	CALIFORNIA STATE UNIVERSITY, CHICO	\$ 20.00	520000
03/24/2020	073702	CITY OF CHICO	\$ 2,402.28	520000
03/24/2020	073703	COMCAST	\$ 1,574.12	520000
03/24/2020	073704	COMCAST	\$ 137.11	520000
03/24/2020	073705	CREATIVE COMPOSITION	\$ 1,626.72	520000
03/24/2020	073706	HARBOR FREIGHT TOOLS	\$ 22.60	520000
03/24/2020	073707	HUNTERS SERVICES, INC.	\$ 431.00	520000
03/24/2020	073708	JOHNNY ON THE SPOT PORTABLE TOILETS	\$ 694.35	520000
03/24/2020	073709	KRONOS SAASHR, INC	\$ 4,385.74	520000
03/24/2020	073710	OFFICE DEPOT	\$ 862.88	520000
03/24/2020	073711	PITNEY BOWES INC.	\$ 1,116.59	520000
03/24/2020	073712	PRO AGGREGATE INC.	\$ 199.32	520000
03/24/2020	073713	THATCHER COMPANY	\$ 2,094.29	520000
03/24/2020	073714	U.S. BANK EQUIPMENT FINANCE, INC.	\$ 1,443.17	520000
03/24/2020	073715	VERIZON WIRELESS	\$ 2,780.73	520000
03/24/2020	073716	WORK TRAINING CENTER	\$ 39.96	520000
03/24/2020	073717	ZEE MEDICAL COMPANY	\$ 49.60	520000

Total of Register

\$ 29,236.01



Arin Willmann  
General Manager

OR

Salary & Benefits	\$ 3,327.55	Acct 510000
Service & Supply	\$ 25,908.46	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<u><u>\$ 29,236.01</u></u>	

\_\_\_\_\_  
Jason Bougie  
Parks & Recreation Director

OR

\_\_\_\_\_  
Michelle Niven  
Human Resources Manager

Prepared by      JB

**CHICO AREA RECREATION AND PARK DISTRICT (CARD)**  
**545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Payroll Check Register

March 2020

<b>PPE</b>	<b>Pay Date</b>	<b>Checks</b>	<b>Amount</b>
3/6/2020	3/13/2020	119459-119514	13,923.06
3/6/2020	3/13/2020	119515	180.64
3/6/2020 ACH	3/13/2020	Direct Deposit	142,624.05
3/20/2020	3/19/2020	119516-119517	400.15
3/20/2020 ACH	3/19/2020	Direct Deposit	570.99
3/20/2020	3/23/2020	119518-119533	7,331.94
4/3/2020	3/23/2020	119534-119544	833.50
3/20/2020 ACH	3/27/2020	Direct Deposit	109,927.11
3/20/2020	3/27/2020	119545-119576	5,463.04
4/3/2020	3/27/2020	119577-119589	3,671.73
4/3/2020	3/27/2020	119590	338.91
<b>Total</b>			<b>285,265.12</b>

Approved by the Board of Directors

April 16, 2020

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Tom Lando  
Board Chair

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Ann Willmann  
General Manager

Agenda Item 11



**CHICO AREA RECREATION AND PARK DISTRICT (CARD)**  
**545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Refund Check Register

March 2020

Service & Supply-Refund Checks

12,423.54

**TOTAL**

Check #'s

028593-028595	1,005.00
028598-028601	750.00
028602-028605	2,315.00
028606-028621	2,741.66
028622-028641	5,611.88

Active Network Credit Card Refunds 91,153.37

Approved by the Board of Directors

April 16, 2020

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Tom Lando  
Board Chair

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Ann Willmann  
General Manager

Agenda Item 11

**CHICO AREA RECREATION AND PARK DISTRICT  
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MARCH 2020**

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NOTE: This completes 9 month of the fiscal year and represents 75% of the year.

**CHICO AREA RECREATION AND PARK DISTRICT  
BALANCE SHEET  
MARCH 2020**

	MARCH 2020	MARCH 2019
<b>ASSETS</b>		
<b>CASH</b>		
CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	5,266,834.29	5,391,137.37
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	822.36	926.02
CASH ON DEPOSIT WITH COUNTY (PARK FUND)	259,739.77	154,480.08
CASH ON DEPOSIT WITH COUNTY (OAK WAY)	12,727.92	30,366.73
CASH ON DEPOSIT WITH COUNTY (PETERSON PARK)	23,491.80	47,644.53
CASH ON DEPOSIT WITH COUNTY (BARONI PARK)	116,912.63	116,297.30
CASH ON DEPOSIT WITH COUNTY (ROTARY)	16,534.52	16,534.52
CASH ON DEPOSIT WITH ROTARY FOUNDATION	500.96	500.96
CASH - GOLDEN VALLEY BANK	1,128,824.47	402,125.39
PETTY CASH	800.00	500.00
BANK SUSPENSE	205,079.96	127,568.08
<b>SUBTOTAL</b>	<b>7,032,268.68</b>	<b>6,288,080.98</b>
FMV ADJUSTMENT (GENERAL FUND)	-	-
FMV ADJUSTMENT (PARK FUND)	-	-
FMV ADJUSTMENT (OAK WAY)	-	-
FMV ADJUSTMENT (PETERSON PARK)	-	-
FMV ADJUSTMENT (BARONI PARK)	-	-
FMV ADJUSTMENT (ROTARY FUND)	-	-
<b>SUBTOTAL</b>	<b>-</b>	<b>-</b>
<b>RECEIVABLES</b>		
ACCOUNTS RECEIVABLE	435,319.55	381,079.61
A/R - ONLINE PAYMENT CLEARING	-	-
A/R - IN HOUSE CREDIT CARDS	13,525.00	13,525.00
INTEREST RECEIVABLE (GENERAL FUND)	-	-
INTEREST RECEIVABLE (PARK FUND)	-	-
INTEREST RECEIVABLE (OAK WAY)	-	-
INTEREST RECEIVABLE (PETERSON PARK)	-	-
INTEREST RECEIVABLE (BARONI PARK)	-	-
<b>RECEIVABLES</b>	<b>448,844.55</b>	<b>394,604.61</b>
<b>DUE FROM OTHER FUNDS</b>		
DUE TO GENERAL FUND FROM OTHER FUNDS	121,344.84	152,430.02
DUE TO GENERAL FUND FROM PARK FUND	-	-
DUE TO GENERAL FUND FROM OAK WAY FUND	-	-
DUE TO GENERAL FUND FROM PETERSON PARK FUND	-	-
DUE TO GENERAL FUND FROM BARONI PARK FUND	-	-
<b>DUE FROM OTHER FUNDS</b>	<b>121,344.84</b>	<b>152,430.02</b>
<b>TOTAL CURRENT ASSETS</b>	<b>7,602,458.07</b>	<b>6,835,115.61</b>
<b>PREPAID PENSION CONTRIBUTION</b>	<b>183,613.39</b>	<b>214,215.62</b>
<b>PREPAID EXPENSES</b>	<b>-</b>	<b>-</b>
<b>FIXED ASSETS</b>		
LAND	11,634,790.52	11,634,790.52

**CHICO AREA RECREATION AND PARK DISTRICT  
BALANCE SHEET  
MARCH 2020**

	<b>MARCH 2020</b>	<b>MARCH 2019</b>
LAND IMPROVEMENTS	25,373,368.01	25,373,368.01
LEASEHOLD IMPROVEMENTS	1,098,162.52	1,098,162.52
EQUIPMENT	998,744.62	873,376.85
EQUIPMENT - COMPUTERS	276,499.35	276,499.35
EQUIPMENT - AUTOS	388,660.40	369,002.10
CONSTRUCTION IN PROGRESS	79,562.58	16,132.60
<b>SUBTOTAL</b>	<b>39,849,788.00</b>	<b>39,641,331.95</b>
ACCUMULATED DEPRECIATION	(14,012,977.08)	(13,154,773.84)
<b>SUBTOTAL</b>	<b>25,836,810.92</b>	<b>26,486,558.11</b>
<b>TOTAL ASSETS</b>	<b>33,622,882.38</b>	<b>33,535,889.34</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>951,958.00</b>	<b>1,070,448.00</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
BALANCE SHEET  
MARCH 2020**

	MARCH 2020	MARCH 2019
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>	<b>8,231.55</b>	<b>84,267.65</b>
<b>ACCRUED EXPENSES</b>		
ACCRUED PAYROLL	-	-
PAYROLL FEDERAL TAXES	11,022.54	8,918.38
PAYROLL STATE TAXES	2,578.40	1,941.15
PAYROLL EMPLOYEE MEDI & FICA	13,278.55	11,151.07
PAYROLL EMPLOYER MEDI & FICA LIAB	13,278.38	11,151.07
PAYROLL SDI	1,739.98	1,431.66
LONG TERM CARE PAY DEDUCTIONS	-	-
PAYROLL GARNISHMENTS	828.64	525.49
UNION DUES - SUPERVISORS	93.61	61.57
UNION DUES - PARKS	-	849.63
CALPERS 2% AT 62	-	-
457 EMPLOYEE CONTRIBUTIONS	3,502.00	5,252.00
EMPLOYEE MEDICAL WITHHOLDINGS	(1,530.84)	(1,530.84)
VOUCHERS PAYABLE ACCRUAL	-	-
ACCRUED INTEREST EXPENSE (GENERAL FUND)	-	-
ACCRUED INTEREST EXPENSE (PARK FUND)	-	-
<b>ACCRUED EXPENSES</b>	<b>44,791.26</b>	<b>39,751.18</b>
<b>DUE TO OTHER FUNDS</b>		
DUE TO GENERAL FUND FROM PARK FUND	-	-
DUE TO GENERAL FUND FROM OAK WAY FUND	45,920.07	56,863.60
DUE TO GENERAL FUND FROM PETERSON PARK FUND	29,504.70	46,140.17
DUE TO GENERAL FUND FROM BARONI PARK FUND	45,920.07	49,426.25
<b>SUBTOTAL</b>	<b>121,344.84</b>	<b>152,430.02</b>
<b>OTHER LIABILITIES</b>		
BANK CHARGE CLEARING ACCOUNT	(172,110.78)	(35,157.81)
DEFERRED REVENUE	721,481.56	846,359.97
OTHER LIAB - CLASS CLEARING ACCT	5,401.70	(370.30)
UNEARNED REVENUE	6,048.82	4,903.39
PREPAID FACILITY TRANSFER	-	-
SECURITY DEPOSITS	21,100.00	12,550.00
SECURITY HOLDING ACCT - CLASS	49.42	-
<b>SUBTOTAL</b>	<b>581,970.72</b>	<b>828,285.25</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>756,338.37</b>	<b>1,104,734.10</b>
<b>LONG-TERM DEBT</b>		
NOTE PAYBLE - DEGARMO	-	-
NOTE PAYABLE - SOLAR	-	-
NOTE PAYABLE - LAKESIDE PAVILLION	-	-
NET PENSION LIABILITY	2,053,235.00	2,838,733.00
LIABILITY FOR COMPENSATED ABSENCES	180,726.93	176,892.25
<b>SUBTOTAL</b>	<b>2,233,961.93</b>	<b>3,015,625.25</b>
<b>TOTAL LIABILITIES</b>	<b>2,990,300.30</b>	<b>4,120,359.35</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
BALANCE SHEET  
MARCH 2020**

	<b>MARCH 2020</b>	<b>MARCH 2019</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>155,654.00</b>	<b>136,997.00</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
BALANCE SHEET  
MARCH 2020**

	<b>MARCH 2020</b>	<b>MARCH 2019</b>
<b>FUND BALANCE</b>		
<b>SPENDABLE - COMMITTED</b>		
SPENDABLE - COMMITTED - PETTY CASH	1,500.00	1,500.00
SPENDABLE - COMMITTED - GENERAL RESERVE	1,200,000.00	1,200,000.00
<b>SUBTOTAL</b>	<b>1,201,500.00</b>	<b>1,201,500.00</b>
<b>SPENDABLE - ASSIGNED</b>		
SPENDABLE - ASSIGNED - CAPITAL OUTLAY	50,000.00	50,000.00
SPENDABLE - ASSIGNED - LONG TERM DEBT	-	-
SPENDABLE - ASSIGNED - ELECTION COSTS	45,000.00	45,000.00
SPENDABLE - ASSIGNED - PENSION LIABILITY	700,000.00	-
SPENDABLE - ASSIGNED - FUNDED DEPRECIATION	390,500.00	340,500.00
<b>SUBTOTAL</b>	<b>1,185,500.00</b>	<b>435,500.00</b>
<b>SPENDABLE - UNASSIGNED</b>	<b>2,157,159.57</b>	<b>2,176,584.42</b>
<b>NON-SPENDABLE</b>	<b>26,219,719.05</b>	<b>26,219,719.05</b>
<b>TOTAL FUND BALANCE - GENERAL FUND</b>	<b>30,763,878.62</b>	<b>30,033,303.47</b>
<b>FUND BALANCE - PARK FUND</b>	<b>211,359.88</b>	<b>118,834.67</b>
<b>FUND BALANCE - OAK WAY</b>	<b>162.34</b>	<b>1,404.90</b>
<b>FUND BALANCE - PETERSON PARK</b>	<b>263.37</b>	<b>1,012.75</b>
<b>FUND BALANCE - BARONI PARK</b>	<b>69,062.92</b>	<b>63,352.73</b>
<b>NET INCOME (LOSS)</b>		
GENERAL FUND	417,821.52	145,847.12
PARK FUND	48,379.89	52,270.41
OAK WAY	(47,428.40)	(40,540.80)
PETERSON PARK	(24,317.76)	(18,639.88)
BARONI PARK	(10,296.30)	(7,864.38)
<b>TOTAL NET INCOME (LOSS)</b>	<b>384,158.95</b>	<b>131,072.47</b>
<b>TOTAL FUND BALANCE</b>	<b>31,428,886.08</b>	<b>30,348,980.99</b>

**FOOTNOTES:**

**CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY - GENERAL FUND - FUND 2490  
MARCH 2020**

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
<b>REVENUE</b>							
FEE BASED PROGRAM INCOME	3,794,055	2,885,218.10	76.0%	3,798,430	2,571,005.59	67.7%	314,212.51
OTHER INCOME	550,988	433,478.00	78.7%	499,329	330,612.16	66.2%	102,865.84
RDA PASSTHROUGH	1,250,000	727,592.57	58.2%	1,090,000	647,815.79	59.4%	79,776.78
INVESTMENT INCOME	70,000	40,945.43	58.5%	40,000	48,018.00	120.0%	(7,072.57)
TAX INCOME / COUNTY	3,249,000	2,266,641.23	69.8%	3,046,000	2,013,237.39	66.1%	253,403.84
BACKFILL TAX INCOME	-	9,354.00	0.0%	-	-	0.0%	9,354.00
<b>TOTAL REVENUE</b>	<b>8,914,043</b>	<b>6,363,229.33</b>	<b>71.4%</b>	<b>8,473,759</b>	<b>5,610,688.93</b>	<b>66.2%</b>	<b>752,540.40</b>
<b>OPERATING EXPENDITURES</b>							
SALARIES AND BENEFITS	6,357,852	4,300,197.51	67.6%	5,723,093	3,940,545.20	68.9%	359,652.31
SERVICES AND SUPPLIES	2,259,348	1,398,048.58	61.9%	2,071,268	1,407,006.46	67.9%	(8,957.88)
CONTRIB. TO OTHER AGENCIES	15,000	17,430.05	116.2%	15,000	14,193.51	94.6%	3,236.54
CONTINGENCIES	25,000	-	0.0%	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	1,000	-	0.0%	81,686	1,000.00	1.2%	(1,000.00)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>8,658,200</b>	<b>5,715,676.14</b>	<b>66.0%</b>	<b>7,916,047</b>	<b>5,362,745.17</b>	<b>67.7%</b>	<b>352,930.97</b>
<b>NET REVENUE BEFORE SPEC. EXP.</b>	<b>255,843</b>	<b>647,553.19</b>	<b>253.1%</b>	<b>557,712</b>	<b>247,943.76</b>	<b>44.5%</b>	<b>399,609.43</b>
<b>SPECIALLY ALLOCATED ITEMS</b>							
CAPITAL / REPAIR PROJECTS	1,205,000	203,346.54	16.9%	812,000	167,809.36	20.7%	35,537.18
CAPITAL PROJECT REIMBURSEMENT	-	-	0.0%	-	-	0.0%	-
<b>NET CAPITAL PROJECTS</b>	<b>1,205,000</b>	<b>203,346.54</b>	<b>16.9%</b>	<b>812,000</b>	<b>167,809.36</b>	<b>20.7%</b>	<b>35,537.18</b>
DEPRECIATION	-	-	0.0%	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	26,385.13	0.0%	-	(65,712.72)	0.0%	92,097.85
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>1,205,000</b>	<b>229,731.67</b>	<b>19.1%</b>	<b>812,000</b>	<b>102,096.64</b>	<b>12.6%</b>	<b>92,097.85</b>
<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(949,157)</b>	<b>417,821.52</b>		<b>(254,288)</b>	<b>145,847.12</b>		<b>271,974.40</b>



**CHICO AREA RECREATION AND PARK DISTRICT  
REVENUE SUMMARY - GENERAL FUND - FUND 2490  
MARCH 2020**

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
<b>FEE BASED PROGRAM INCOME</b>							
AFTER SCHOOL & CAMP PROGRAMS							
AFTERSCHOOL	2,140,775	1,807,830.54	84.4%	1,825,800	1,525,660.79	83.6%	282,169.75
CAMPS	386,230	255,909.00	66.3%	335,870	242,425.93	72.2%	13,483.07
<b>SUBTOTAL</b>	<b>2,527,005</b>	<b>2,063,739.54</b>	<b>81.7%</b>	<b>2,161,670</b>	<b>1,768,086.72</b>	<b>81.8%</b>	<b>295,652.82</b>
<b>AQUATICS</b>	<b>168,350</b>	<b>110,328.19</b>	<b>65.5%</b>	<b>166,010</b>	<b>80,839.40</b>	<b>48.7%</b>	<b>29,488.79</b>
CLASSES							
GENERAL CLASSES	75,000	73,907.76	98.5%	75,000	63,564.32	84.8%	10,343.44
COMMUNITY BAND	1,500	1,618.73	107.9%	1,500	1,403.08	93.5%	215.65
SENIOR ADULT CLASSES	45,000	36,566.07	81.3%	44,000	33,902.39	77.1%	2,663.68
YOUTH CLASSES	101,300	76,765.73	75.8%	86,400	75,968.45	87.9%	797.28
<b>SUBTOTAL</b>	<b>222,800</b>	<b>188,858.29</b>	<b>84.8%</b>	<b>206,900</b>	<b>174,838.24</b>	<b>84.5%</b>	<b>14,020.05</b>
ADULT SPORTS							
VOLLEYBALL & DODGEBALL	40,000	20,299.36	50.7%	51,500	24,480.22	47.5%	(4,180.86)
BASKETBALL	30,000	18,366.42	61.2%	35,500	21,741.23	61.2%	(3,374.81)
SOFTBALL	154,200	77,745.45	50.4%	209,200	84,667.49	40.5%	(6,922.04)
SOFTBALL TOURNEYS	-	-	0.0%	-	-	0.0%	-
SOCCER	60,000	28,188.62	47.0%	50,000	33,718.89	67.4%	(5,530.27)
<b>SUBTOTAL</b>	<b>284,200</b>	<b>144,599.85</b>	<b>50.9%</b>	<b>346,200</b>	<b>164,607.83</b>	<b>47.5%</b>	<b>(20,007.98)</b>
NATURE CENTER							
PROGRAM FEE INCOME	311,900	151,551.70	48.6%	314,200	193,757.44	61.7%	(42,205.74)
GRANT FUNDING	-	-	0.0%	319,350	-	0.0%	-
<b>SUBTOTAL</b>	<b>311,900</b>	<b>151,551.70</b>	<b>48.6%</b>	<b>633,550</b>	<b>193,757.44</b>	<b>30.6%</b>	<b>(42,205.74)</b>
OTHER PROGRAMS							
SCHOLARSHIPS	(20,000)	(9,051.24)	45.3%	(17,000)	(21,733.55)	127.8%	12,682.31
CO-SPONSORED & MISCELLANEOUS	15,000	10,040.33	66.9%	17,000	9,214.58	54.2%	825.75
SPECIAL EVENTS	9,300	5,688.40	61.2%	9,250	4,631.90	50.1%	1,056.50
SENIOR ADULT PROGRAMS	51,000	39,389.45	77.2%	62,550	35,577.47	56.9%	3,811.98
YOUTH SPORTS	224,500	180,073.59	80.2%	212,300	161,185.56	75.9%	18,888.03
<b>SUBTOTAL</b>	<b>279,800</b>	<b>226,140.53</b>	<b>80.8%</b>	<b>284,100</b>	<b>188,875.96</b>	<b>66.5%</b>	<b>37,264.57</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>3,794,055</b>	<b>2,885,218.10</b>	<b>76.0%</b>	<b>3,798,430</b>	<b>2,571,005.59</b>	<b>67.7%</b>	<b>314,212.51</b>
OTHER INCOME							
FACILITY RENTAL INCOME	425,550	230,615.10	54.2%	375,000	253,061.54	67.5%	(22,446.44)
REBATES & REIMBURSED COSTS	35,000	168,603.89	481.7%	35,000	36,184.04	103.4%	132,419.85
REIMBURSEMENTS - CITY PARKS	63,438	9,219.36	14.5%	63,829	27,414.70	43.0%	(18,195.34)
MISCELLANEOUS	10,000	5,078.72	50.8%	10,000	6,724.88	67.2%	(1,646.16)
ENDOWMENTS	11,000	-	0.0%	-	-	0.0%	-
DONATIONS	6,000	19,960.93	332.7%	15,500	7,227.00	46.6%	12,733.93
<b>TOTAL OTHER INCOME</b>	<b>550,988</b>	<b>433,478.00</b>	<b>78.7%</b>	<b>499,329</b>	<b>330,612.16</b>	<b>66.2%</b>	<b>102,865.84</b>
REVENUE FROM OTHER AGENCIES							
RDA PASSTHROUGH	1,250,000	727,592.57	58.2%	1,090,000	647,815.79	59.4%	79,776.78
INVESTMENT INCOME	70,000	40,945.43	58.5%	40,000	48,018.00	120.0%	(7,072.57)
TAX INCOME / COUNTY	3,249,000	2,266,641.23	69.8%	3,046,000	2,013,237.39	66.1%	253,403.84
BACKFILL TAX INCOME	-	9,354.00	0.0%	-	-	0.0%	9,354.00
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>4,569,000</b>	<b>3,044,533.23</b>	<b>66.6%</b>	<b>4,176,000</b>	<b>2,709,071.18</b>	<b>64.9%</b>	<b>335,462.05</b>
<b>TOTAL REVENUE</b>	<b>8,914,043</b>	<b>6,363,229.33</b>	<b>71.4%</b>	<b>8,473,759</b>	<b>5,610,688.93</b>	<b>66.2%</b>	<b>752,540.40</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SALARIES AND BENEFITS SUMMARY - GENERAL FUND - FUND 2490  
MARCH 2020**

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
<b>SALARIES</b>							
FULL-TIME SALARIES	2,316,000	1,705,927.49	73.7%	2,153,000	1,627,502.58	75.6%	78,424.91
PART-TIME SALARIES	2,625,485	1,656,709.89	63.1%	2,354,794	1,408,718.16	59.8%	270,303.21
ACCUMULATED LEAVE	36,000	-	0.0%	13,800	-	0.0%	-
INSTRUCTORS	113,000	90,016.56	79.7%	78,499	78,860.82	100.5%	(11,155.74)
<b>SUBTOTAL</b>	<b>5,090,485</b>	<b>3,452,653.94</b>	<b>67.8%</b>	<b>4,600,093</b>	<b>3,115,081.56</b>	<b>67.7%</b>	<b>337,572.38</b>
<b>BENEFITS</b>							
FICA	384,000	258,338.82	67.3%	359,000	232,589.23	64.8%	25,749.59
RETIREMENT	535,000	314,147.79	58.7%	369,000	284,731.74	77.2%	29,416.05
RETIREMENT - GASB 68	-	-	0.0%	-	-	0.0%	-
HEALTH INSURANCE	372,500	267,410.01	71.8%	376,000	277,300.38	73.8%	(9,890.37)
COBRA	-	-	0.0%	-	-	0.0%	-
UNEMPLOYMENT INSURANCE	35,000	9,842.31	28.1%	35,000	8,561.99	24.5%	1,280.32
WORKERS COMP INSURANCE	142,000	148,654.18	104.7%	149,000	146,432.96	98.3%	2,221.22
ALLOCATION TO OTHER FUNDS	(201,133)	(150,849.54)	75.0%	(165,000)	(124,152.66)	75.2%	(26,696.88)
<b>SUBTOTAL</b>	<b>1,267,367</b>	<b>847,543.57</b>	<b>66.9%</b>	<b>1,123,000</b>	<b>825,463.64</b>	<b>73.5%</b>	<b>22,079.93</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>6,357,852</b>	<b>4,300,197.51</b>	<b>67.6%</b>	<b>5,723,093</b>	<b>3,940,545.20</b>	<b>68.9%</b>	<b>359,652.31</b>

CHICO AREA RECREATION AND PARK DISTRICT  
SERVICES AND SUPPLIES SUMMARY - GENERAL FUND - FUND 2490  
MARCH 2020

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
<b>SERVICES AND SUPPLIES</b>							
ADVERTISING	35,000	6,931.57	19.8%	40,500	16,866.37	41.6%	(9,934.80)
AGRICULTURE	35,320	13,321.34	37.7%	31,200	16,635.54	53.3%	(3,314.20)
CLOTHING	7,000	4,768.23	68.1%	26,400	19,025.34	72.1%	(14,257.11)
COMMUNICATIONS	53,575	37,957.83	70.8%	51,775	39,771.50	76.8%	(1,813.67)
HOUSEHOLD SUPPLIES	42,900	31,809.15	74.1%	40,400	29,167.72	72.2%	2,641.43
WORK SERVICE SUPPLIES	2,050	493.84	24.1%	2,050	1,469.41	71.7%	(975.57)
INSURANCE	105,000	100,930.68	96.1%	77,000	77,030.96	100.0%	23,899.72
TECHNOLOGY EQUIPMENT	8,000	22,461.32	280.8%	-	-	0.0%	22,461.32
EQUIPMENT REPAIRS	18,000	10,400.55	57.8%	18,000	12,262.01	68.1%	(1,861.46)
HOUSEHOLD EQUIPMENT	-	-	0.0%	-	-	0.0%	-
FIELD EQUIPMENT	1,750	1,614.36	92.2%	1,750	655.63	37.5%	958.73
PROGRAM EQUIPMENT	-	37.07	0.0%	-	-	0.0%	37.07
VEHICLE MAINTENANCE	12,500	10,377.75	83.0%	12,500	10,296.24	82.4%	81.51
POOL SUPPLIES	13,400	15,711.41	117.2%	12,000	5,233.82	43.6%	10,477.59
POOL EQUIPMENT	4,000	829.76	20.7%	4,000	31.94	0.8%	797.82
STRUCTURE & GROUNDS	76,750	45,535.98	59.3%	87,700	55,243.86	63.0%	(9,707.88)
SHOP SUPPLIES	6,000	3,220.57	53.7%	5,100	4,274.97	83.8%	(1,054.40)
VANDALISM	4,250	1,649.74	38.8%	4,100	2,128.92	51.9%	(479.18)
MEDICAL FIRST AID	3,650	1,972.21	54.0%	3,200	2,507.52	78.4%	(535.31)
MEMBERSHIP/PERIODICALS	19,500	15,712.98	80.6%	18,500	16,582.75	89.6%	(869.77)
OFFICE SUPPLIES	25,000	12,427.35	49.7%	26,150	16,983.69	64.9%	(4,556.34)
CONTRACT SERVICES	1,012,170	597,746.58	59.1%	860,788	607,478.74	70.6%	(9,732.16)
PUBS/LEGAL NOTICES	22,000	11,965.37	54.4%	24,000	11,474.17	47.8%	491.20
RENT/LEASE EQUIPMENT	5,400	1,894.04	35.1%	5,400	1,979.91	36.7%	(85.87)
RENT/LEASE STRUCTURES	2,000	500.00	25.0%	3,200	2,400.00	75.0%	(1,900.00)
SMALL TOOLS	3,500	1,431.39	40.9%	3,500	1,467.41	41.9%	(36.02)
EDUCATION & TRAINING	4,000	4,958.00	124.0%	4,000	402.42	10.1%	4,555.58
DISTRICT OFFICE SPECIAL EXP	9,000	5,966.96	66.3%	9,000	8,792.91	97.7%	(2,825.95)
PROGRAM SUPPLIES	242,668	128,737.24	53.1%	224,740	121,856.34	54.2%	6,880.90
DISTRICT OFFICE MEETING EXP	5,000	1,029.20	20.6%	5,000	1,855.81	37.1%	(826.61)
MILEAGE	40,000	26,773.34	66.9%	37,300	25,425.06	68.2%	1,348.28
PROGRAM TRANSPORTATION	1,900	2,041.25	107.4%	3,140	735.65	23.4%	1,305.60
DIST OFFICE BOARD MTG EXP	10,000	6,217.84	62.2%	10,000	6,753.31	67.5%	(535.47)
USE TAX	1,500	-	0.0%	1,500	-	0.0%	-
CONFERENCES	25,000	14,251.66	57.0%	23,000	12,706.34	55.2%	1,545.32
<b>SUBTOTAL</b>	<b>1,857,783</b>	<b>1,141,676.56</b>	<b>61.5%</b>	<b>1,676,893</b>	<b>1,129,496.26</b>	<b>67.4%</b>	<b>12,180.30</b>
<b>UTILITIES</b>							
WATER	78,715	50,125.54	63.7%	76,625	53,657.12	70.0%	(3,531.58)
ELECTRICITY	264,600	175,012.40	66.1%	261,400	181,888.92	69.6%	(6,876.52)
GAS	52,350	27,563.61	52.7%	50,450	38,268.45	75.9%	(10,704.84)
SEWER	5,900	3,670.47	62.2%	5,900	3,695.71	62.6%	(25.24)
<b>SUBTOTAL</b>	<b>401,565</b>	<b>256,372.02</b>	<b>63.8%</b>	<b>394,375</b>	<b>277,510.20</b>	<b>70.4%</b>	<b>(21,138.18)</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>2,259,348</b>	<b>1,398,048.58</b>	<b>61.9%</b>	<b>2,071,268</b>	<b>1,407,006.46</b>	<b>67.9%</b>	<b>(8,957.88)</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SUMMARY OF REVENUES AND EXPENDITURES - NATURE CENTER  
MARCH 2020**

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
<b>INCOME</b>							
GENERAL PROGRAM INCOME	-	-	0.0%	-	-	0.0%	-
GENERAL ADMISSION	3,500	1,202.00	34.3%	3,500	2,540.00	72.6%	(1,338.00)
HOME SCHOOL	3,500	-	0.0%	3,200	3,105.00	97.0%	(3,105.00)
FIELD TRIPS	18,000	740.00	4.1%	25,000	5,210.00	20.8%	(4,470.00)
CAMPS	222,000	111,555.00	50.3%	200,000	142,900.28	71.5%	(31,345.28)
PRESCHOOL	49,500	27,723.21	56.0%	50,000	32,105.16	64.2%	(4,381.95)
TEACHER WORKSHOPS	2,000	5,096.49	254.8%	1,500	1,587.00	105.8%	3,509.49
SPECIAL EVENTS	4,500	-	0.0%	20,000	(350.00)	-1.8%	350.00
MEMBERSHIPS	900	545.00	60.6%	2,000	595.00	29.8%	(50.00)
FACILITY RENTALS	3,500	2,044.50	58.4%	2,000	1,140.00	57.0%	904.50
PARTY RENTALS	8,000	4,690.00	58.6%	9,000	6,065.00	67.4%	(1,375.00)
CAL NAT	10,200	-	0.0%	8,650	-	0.0%	-
GRANTS	-	-	0.0%	-	-	0.0%	-
ENDOWMENT	11,000	-	0.0%	-	-	0.0%	-
FUNDRAISING (DONATIONS)	5,000	18,756.07	375.1%	14,500	6,673.00	46.0%	12,083.07
<b>TOTAL INCOME</b>	<b>341,600</b>	<b>172,352.27</b>	<b>50.5%</b>	<b>339,350</b>	<b>201,570.44</b>	<b>59.4%</b>	<b>(29,218.17)</b>
<b>OPERATING EXPENDITURES</b>							
<b>SALARIES AND BENEFITS</b>	<b>157,320</b>	<b>83,814.27</b>	<b>53.3%</b>	<b>268,400</b>	<b>160,362.60</b>	<b>59.7%</b>	<b>(76,548.33)</b>
<b>SERVICES AND SUPPLIES</b>							
ADVERTISING	-	-	0.0%	500	498.00	99.6%	(498.00)
COMMUNICATIONS	2,600	2,046.39	78.7%	2,600	2,021.62	77.8%	24.77
HOUSEHOLD SUPPLIES	3,000	2,132.51	71.1%	2,500	1,606.96	64.3%	525.55
INSURANCE	-	-	0.0%	1,000	-	0.0%	-
STRUCTURES & GROUNDS	4,500	4,227.69	93.9%	4,500	1,496.75	33.3%	2,730.94
OFFICE SUPPLIES	-	-	0.0%	3,100	3,135.67	101.2%	(3,135.67)
CLOTHING	-	-	0.0%	-	-	0.0%	-
CONTRACT SERVICES	6,500	2,695.05	41.5%	5,500	2,202.80	40.1%	492.25
RENT/LEASE STRUCTURES	2,000	500.00	25.0%	3,200	2,400.00	75.0%	(1,900.00)
PROGRAM SUPPLIES	31,500	18,631.04	59.1%	28,000	18,904.54	67.5%	(273.50)
MILEAGE	-	-	0.0%	300	169.71	56.6%	(169.71)
CONFERENCES	-	-	0.0%	500	271.86	54.4%	(271.86)
ELECTRIC	7,500	7,477.90	99.7%	7,200	6,131.81	85.2%	1,346.09
GAS	3,200	1,308.17	40.9%	2,600	1,930.87	74.3%	(622.70)
<b>SUBTOTAL</b>	<b>60,800</b>	<b>39,018.75</b>	<b>64.2%</b>	<b>61,500</b>	<b>40,770.59</b>	<b>66.3%</b>	<b>(1,751.84)</b>
<b>EQUIPMENT/SOFTWARE</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>500</b>	<b>489</b>	<b>97.7%</b>	<b>(488.62)</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>218,120</b>	<b>122,833.02</b>	<b>56.3%</b>	<b>330,400</b>	<b>201,621.81</b>	<b>61.0%</b>	<b>(78,788.79)</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>123,480</b>	<b>49,519.25</b>		<b>8,950</b>	<b>(51.37)</b>		<b>49,570.62</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PARK FUND - FUND 2480  
MARCH 2020**

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
<b>INCOME</b>							
PARK IMPACT FEES	80,000	47,500.00	59.4%	85,000	49,875.00	58.7%	(2,375.00)
INTEREST INCOME	1,500	1,711.09	114.1%	325	1,156.27	355.8%	554.82
FAIR MARKET VALUE ADJUSTMENT	-	(831.20)	0.0%	-	1,239.14	0.0%	(2,070.34)
<b>TOTAL INCOME</b>	<b>81,500</b>	<b>48,379.89</b>	<b>59.4%</b>	<b>85,325</b>	<b>52,270.41</b>	<b>61.3%</b>	<b>(3,890.52)</b>
<b>NOTES PAYABLE / LEASE PYMTS</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>80,935</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>81,500</b>	<b>48,379.89</b>		<b>4,390</b>	<b>52,270.41</b>		<b>(3,890.52)</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - OAK WAY - FUND 2495  
MARCH 2020**

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
<b>INCOME</b>							
ASSESSMENTS	23,164	12,560.35	54.2%	21,892	11,203.40	51.2%	1,356.95
INTEREST	300	5.23	1.7%	-	180.53	0.0%	(175.30)
FAIR MARKET VALUE ADJUSTMENT	-	-	0.0%	-	210.26	0.0%	(210.26)
<b>TOTAL INCOME</b>	<b>23,464</b>	<b>12,565.58</b>	<b>53.6%</b>	<b>21,892</b>	<b>11,594.19</b>	<b>53.0%</b>	<b>971.39</b>
<b>OPERATING EXPENDITURES</b>							
<b>SALARIES AND BENEFITS</b>	<b>61,227</b>	<b>45,920.07</b>	<b>75.0%</b>	<b>52,661</b>	<b>39,495.96</b>	<b>75.0%</b>	<b>6,424.11</b>
<b>SERVICES AND SUPPLIES</b>							
AGRICULTURE	1,800	1,845.54	102.5%	1,800	598.66	33.3%	1,246.88
HOUSEHOLD SUPPLIES	2,500	1,530.49	61.2%	2,500	1,160.66	46.4%	369.83
STRUCTURES & GROUNDS	4,500	1,545.54	34.3%	4,500	1,894.83	42.1%	(349.29)
VANDALISM	-	-	0.0%	100	-	0.0%	-
EQUIPMENT RENTS	-	-	0.0%	-	115.25	0.0%	(115.25)
CONTRACT SERVICES	6,600	6,286.24	95.2%	6,000	5,900.57	98.3%	385.67
WATER	1,500	890.68	59.4%	1,500	1,006.98	67.1%	(116.30)
ELECTRIC	3,300	1,975.42	59.9%	3,300	1,962.08	59.5%	13.34
<b>SUBTOTAL</b>	<b>20,200</b>	<b>14,073.91</b>	<b>69.7%</b>	<b>19,700</b>	<b>12,639.03</b>	<b>64.2%</b>	<b>1,434.88</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>81,427</b>	<b>59,993.98</b>	<b>73.7%</b>	<b>72,361</b>	<b>52,134.99</b>	<b>72.0%</b>	<b>7,858.99</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>(57,963)</b>	<b>(47,428.40)</b>		<b>(50,469)</b>	<b>(40,540.80)</b>		<b>(6,887.60)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PETERSON PARK - FUND 2497  
MARCH 2020

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
<b>INCOME</b>							
ASSESSMENTS	42,490	23,218.95	54.6%	42,560	22,553.95	53.0%	665.00
INTEREST	400	9.48	2.4%	275	241.51	87.8%	(232.03)
FAIR MARKET VALUE ADJUSTMENT	-	-	0.0%	-	276.52	0.0%	(276.52)
<b>TOTAL INCOME</b>	<b>42,890</b>	<b>23,228.43</b>	<b>54.2%</b>	<b>42,835</b>	<b>23,071.98</b>	<b>53.9%</b>	<b>156.45</b>
<b>OPERATING EXPENDITURES</b>							
<b>SALARIES AND BENEFITS</b>	<b>39,340</b>	<b>29,504.70</b>	<b>75.0%</b>	<b>30,107</b>	<b>22,580.37</b>	<b>75.0%</b>	<b>6,924.33</b>
<b>SERVICES AND SUPPLIES</b>							
AGRICULTURE	1,850	1,051.58	56.8%	1,850	679.77	36.7%	371.81
HOUSEHOLD SUPPLIES	-	-	0.0%	-	-	0.0%	-
STRUCTURES & GROUNDS	2,500	433.59	17.3%	2,500	2,367.41	94.7%	(1,933.82)
VANDALISM	100	-	0.0%	100	228.30	228.3%	(228.30)
EQUIPMENT RENTS	-	-	0.0%	-	-	0.0%	-
SMALL TOOLS	-	-	0.0%	-	-	0.0%	-
CONTRACT SERVICES	4,000	3,992.27	99.8%	4,000	3,867.03	96.7%	125.24
WATER	17,000	12,454.74	73.3%	16,000	11,868.72	74.2%	586.02
ELECTRIC	300	109.31	36.4%	300	120.26	40.1%	(10.95)
<b>SUBTOTAL</b>	<b>25,750</b>	<b>18,041.49</b>	<b>70.1%</b>	<b>24,750</b>	<b>19,131.49</b>	<b>77.3%</b>	<b>(1,090.00)</b>
<b>OPERATING EXPENDITURES</b>	<b>65,090</b>	<b>47,546.19</b>	<b>73.0%</b>	<b>54,857</b>	<b>41,711.86</b>	<b>76.0%</b>	<b>5,834.33</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>(22,200)</b>	<b>(24,317.76)</b>		<b>(12,022)</b>	<b>(18,639.88)</b>		<b>(5,677.88)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - BARONI PARK - FUND 2498  
MARCH 2020

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
<b>INCOME</b>							
ASSESSMENTS	83,227	47,580.03	57.2%	71,719	41,480.81	57.8%	6,099.22
INTEREST	1,000	552.74	55.3%	300	705.37	235.1%	(152.63)
FAIR MARKET VALUE ADJUSTMENT	-	(283.06)	0.0%	-	828.10	0.0%	(1,111.16)
<b>TOTAL INCOME</b>	<b>84,227</b>	<b>47,849.71</b>	<b>56.8%</b>	<b>72,019</b>	<b>43,014.28</b>	<b>59.7%</b>	<b>4,835.43</b>
<b>OPERATING EXPENDITURES</b>							
<b>SALARIES AND BENEFITS</b>	<b>61,227</b>	<b>45,920.07</b>	<b>75.0%</b>	<b>52,661</b>	<b>39,495.96</b>	<b>75.0%</b>	<b>6,424.11</b>
<b>SERVICES AND SUPPLIES</b>							
AGRICULTURE	1,100	493.65	44.9%	1,083	349.38	32.3%	144.27
HOUSEHOLD SUPPLIES	-	-	0.0%	-	-	0.0%	-
STRUCTURES & GROUNDS	1,500	963.37	64.2%	1,000	840.96	84.1%	122.41
VANDALISM	100	-	0.0%	100	-	0.0%	-
EQUIPMENT RENTS	-	-	0.0%	-	-	0.0%	-
CONTRACT SERVICES	4,100	3,992.29	97.4%	4,000	3,867.03	96.7%	125.26
WATER	10,000	6,776.63	67.8%	8,050	6,325.33	78.6%	451.30
ELECTRIC	200	-	0.0%	200	-	0.0%	-
<b>SUBTOTAL</b>	<b>17,000</b>	<b>12,225.94</b>	<b>71.9%</b>	<b>14,433</b>	<b>11,382.70</b>	<b>78.9%</b>	<b>843.24</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>78,227</b>	<b>58,146.01</b>	<b>74.3%</b>	<b>67,094</b>	<b>50,878.66</b>	<b>75.8%</b>	<b>7,267.35</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>6,000</b>	<b>(10,296.30)</b>		<b>4,925</b>	<b>(7,864.38)</b>		<b>(2,431.92)</b>

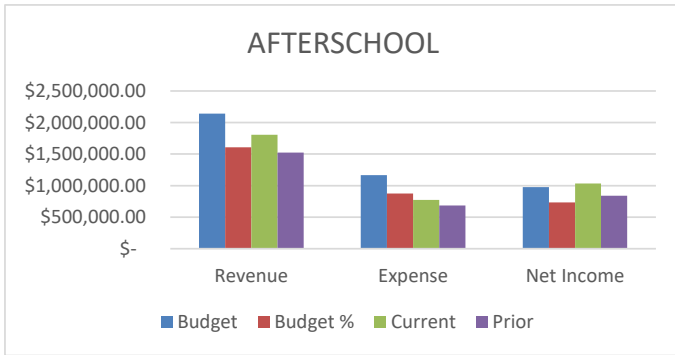


**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2019-2020  
March 2020  
75% of the Year**

# AFTERSCHOOL

We are at 84% of Budgeted Revenues and 66% of Budgeted Expenses. Our Net Income is \$194,204.66 more than this time last year.

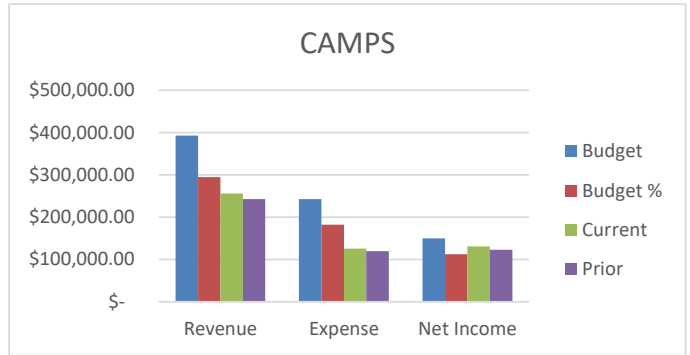
	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 2,140,775.00	\$ 1,807,830.54	\$ 1,525,660.79
<b>EXPENSES</b>	\$ 1,164,114.70	\$ 772,728.93	\$ 684,763.84



# CAMPS

We are at 65% of Budgeted Revenues and 52% of Budgeted Expenses. CAMPS are seasonal. The majority run June-August. The rest are during school breaks in December/January and March. Our Net Income is currently \$7,722.15 over this time last year.

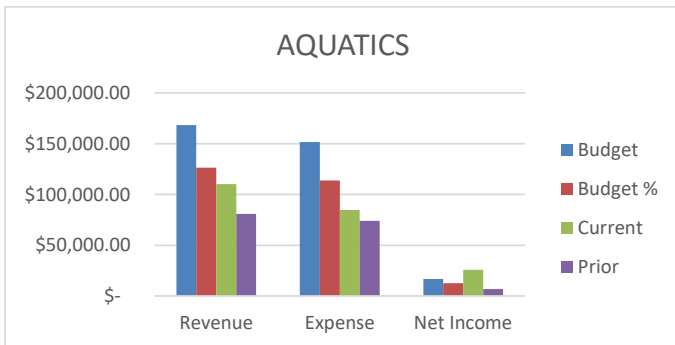
	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 392,530.00	\$ 255,963.00	\$ 242,425.93
<b>EXPENSES</b>	\$ 242,458.00	\$ 125,269.74	\$ 119,454.82



# AQUATICS

We are at 66% of Budgeted Revenues and 56% of Budgeted Expenses. Our Net Income is currently \$18,722.00 more than this time last year.

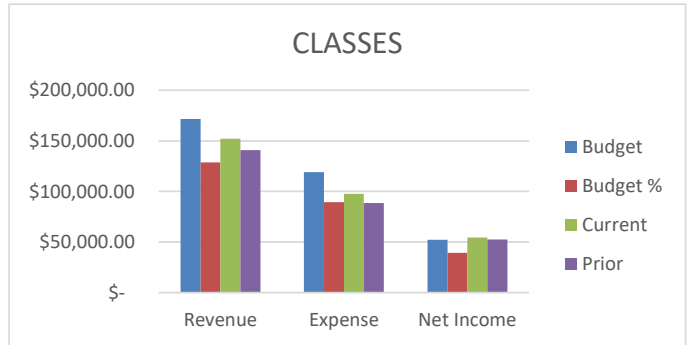
	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 168,350.00	\$ 110,328.19	\$ 80,839.40
<b>EXPENSES</b>	\$ 151,700.00	\$ 84,687.35	\$ 73,920.56



# CLASSES

We are at 89% of Budgeted Revenues and 82% of Budgeted Expenses. We have various classes that run throughout the year. Our Net Income is currently \$2,171.87 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 171,500.00	\$ 152,238.22	\$ 140,812.20
<b>EXPENSES</b>	\$ 119,150.00	\$ 84,687.35	\$ 88,435.12

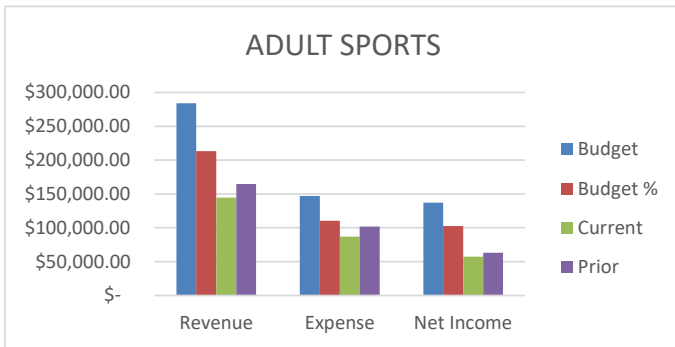


**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2019-2020  
March 2020  
75% of the Year**

# ADULT SPORTS

We are at 51% of Budgeted Revenues and 59% of Budgeted Expenses. Our Net Income is \$5,423.97 less than this time last year.

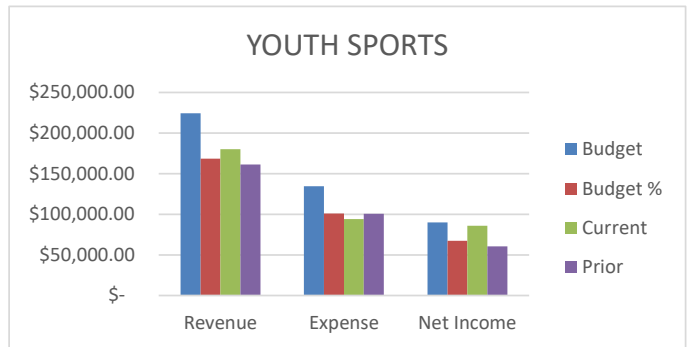
	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 284,200.00	\$ 144,599.85	\$ 164,607.83
<b>EXPENSES</b>	\$ 147,120.00	\$ 87,067.29	\$ 101,651.30



# YOUTH SPORTS

We are at 80% of Budgeted Revenues and 70% of Budgeted Expenses. Our Net Income is \$25,489.97 over this time last year.

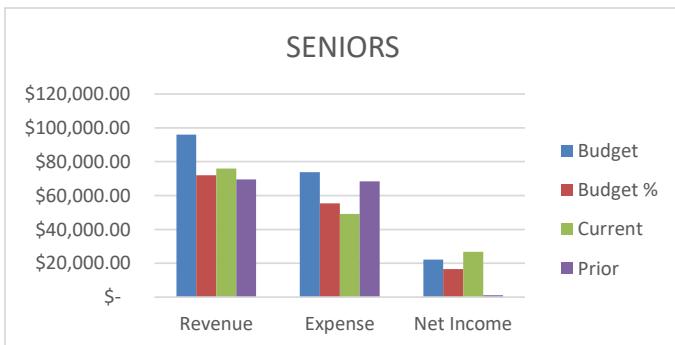
	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 224,500.00	\$ 180,073.59	\$ 161,185.56
<b>EXPENSES</b>	\$ 134,550.00	\$ 94,055.81	\$ 100,657.75



# SENIORS

We are at 79% of Budgeted Revenues and 67% of Budgeted Expenses. Our Net Income is \$25,708.21 more than this time last year.

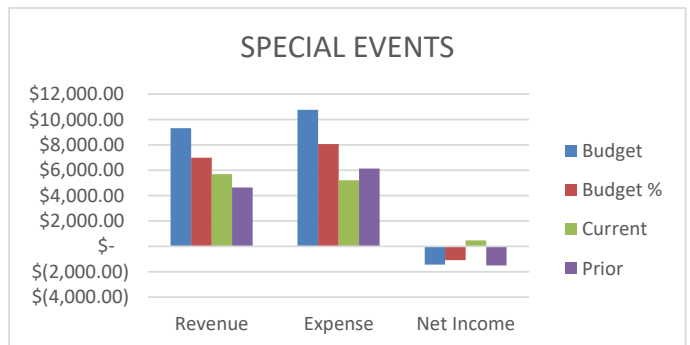
	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 96,000.00	\$ 75,955.52	\$ 69,479.86
<b>EXPENSES</b>	\$ 73,800.00	\$ 49,107.27	\$ 68,339.82



# SPECIAL EVENTS

We are at 61% of Budgeted Revenues and 48% of Budgeted Expenses. Our Net Income is \$1,973.65 more than this time last year. With Special Events, we often incur expenses prior to receiving revenue (through either entrance fees or sponsorships).

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 9,300.00	\$ 5,688.40	\$ 4,631.90
<b>EXPENSES</b>	\$ 10,750.00	\$ 5,212.37	\$ 6,129.52

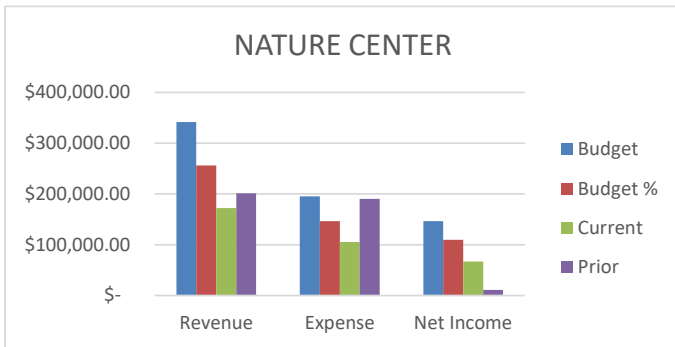


**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2019-2020  
March 2020  
75% of the Year**

# NATURE CENTER

We are at 50% of Budgeted Revenues and 54% of Budgeted Expenses. Our Net Income is \$56,251.78 more than this time last year.

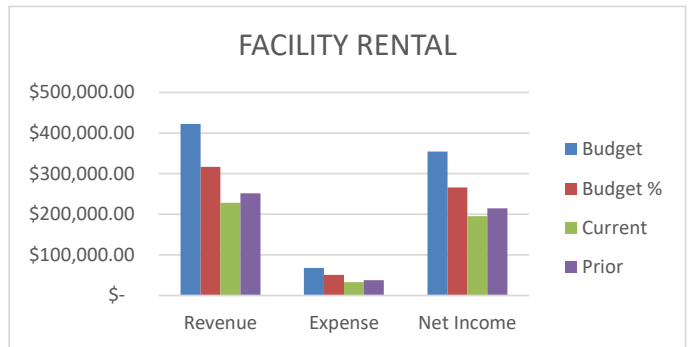
	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 341,600.00	\$ 172,352.27	\$ 201,570.44
<b>EXPENSES</b>	\$ 195,320.00	\$ 105,140.36	\$ 190,610.31



# FACILITY RENTAL

We are at 54% of Budgeted Revenues and 49% of Budgeted Expenses. Our Net Income is \$19,146.46 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 422,050.00	\$ 228,570.60	\$ 251,921.54
<b>EXPENSES</b>	\$ 67,750.00	\$ 33,245.60	\$ 37,450.08



CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2019-2020  
MARCH 2020

DESCRIPTION	2019-2020 Budget	March 2020	2019-2020 YTD	2019-2020 % of Budget	Remaining Budget	2018-2019 Budget	March 2019	2018-2019 YTD	2018-2019 % of Budget	Difference by Year
<b><u>AFTERSCHOOL</u></b>										
INCOME	2,140,775.00	95,043.54	1,807,830.54	84%	332,944.46	1,825,800.00	133,990.83	1,525,660.79	84%	282,169.75
INCOME	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(68,248.00)	(1,135.34)	(35,707.82)	52%	(32,540.18)	(70,940.00)	(12,551.32)	(41,501.40)	59%	5,793.58
CONTRACT SERVICES	(2,000.00)	-	(525.00)	26%	(1,475.00)	(3,000.00)	-	(1,851.85)	62%	1,326.85
PART-TIME WAGES	(1,093,866.70)	(94,642.89)	(736,496.11)	67%	(357,370.59)	(965,489.00)	(83,248.43)	(641,410.59)	66%	(95,085.52)
<b>TOTAL AFTERSCHOOL</b>	<b>976,660.30</b>	<b>(734.69)</b>	<b>1,035,101.61</b>	<b>106%</b>	<b>(58,441.31)</b>	<b>786,371.00</b>	<b>38,191.08</b>	<b>840,896.95</b>	<b>107%</b>	<b>194,204.66</b>
<b><u>CAMPS</u></b>				0%					0%	
INCOME	392,530.00	8,609.50	255,963.00	65%	136,567.00	335,870.00	17,590.00	242,425.93	72%	21,599.42
PROGRAM SUPPLIES	(20,750.00)	-	(7,648.06)	37%	(13,101.94)	(17,800.00)	(438.63)	(6,116.44)	34%	(1,647.22)
PROGRAM TRANSPORTATION	(1,500.00)	-	(2,041.25)	136%	541.25	(1,500.00)	-	(735.65)	49%	(1,305.60)
CONTRACT SERVICES	(58,500.00)	-	(43,445.41)	74%	(15,054.59)	(46,800.00)	(2,850.00)	(39,448.09)	84%	(3,997.32)
PART-TIME WAGES	(128,708.00)	(2,380.00)	(63,255.02)	49%	(65,452.98)	(113,002.00)	(4,407.80)	(73,154.64)	65%	9,899.62
INSTRUCTOR WAGES	(33,000.00)	-	(8,880.00)	27%	(24,120.00)	(17,500.00)	-	-	0%	(8,880.00)
<b>TOTAL CAMPS</b>	<b>150,072.00</b>	<b>6,229.50</b>	<b>130,693.26</b>	<b>87%</b>	<b>19,378.74</b>	<b>139,268.00</b>	<b>9,893.57</b>	<b>122,971.11</b>	<b>88%</b>	<b>15,668.90</b>
<b><u>AQUATICS</u></b>				0%					0%	
INCOME	168,350.00	1,940.00	110,328.19	66%	58,021.81	166,010.00	176.00	80,839.40	49%	29,488.79
PROGRAM SUPPLIES	(7,200.00)	-	(1,699.93)	24%	(5,500.07)	(6,300.00)	(861.24)	(3,689.71)	59%	1,989.78
CLOTHING	-	-	-	0%	-	(800.00)	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	-	-	-	0%	-
INSTRUCTOR WAGES	(6,000.00)	-	-	0%	(6,000.00)	-	(52.50)	(413.25)	0%	413.25
PART-TIME WAGES	(138,500.00)	(10.25)	(82,987.42)	60%	(55,512.58)	(152,015.00)	(92.30)	(69,817.60)	46%	(13,169.82)
<b>TOTAL AQUATICS</b>	<b>16,650.00</b>	<b>1,929.75</b>	<b>25,640.84</b>	<b>154%</b>	<b>(8,990.84)</b>	<b>6,895.00</b>	<b>(830.04)</b>	<b>6,918.84</b>	<b>100%</b>	<b>18,722.00</b>
<b><u>CLASSES</u></b>				0%					0%	
INCOME	171,500.00	12,547.17	152,238.22	89%	19,261.78	158,500.00	20,791.01	140,812.20	89%	11,426.02
ADVERTISING	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(5,150.00)	(13.83)	(2,221.22)	43%	(2,928.78)	(3,250.00)	(166.09)	(4,285.56)	132%	2,064.34
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(26,500.00)	-	(25,989.31)	98%	(510.69)	(15,800.00)	(1,683.30)	(22,641.56)	143%	(3,347.75)
PART-TIME WAGES	(35,000.00)	(3,102.50)	(27,507.80)	79%	(7,492.20)	(34,740.00)	-	(2,054.00)	6%	(25,453.80)
INSTRUCTOR WAGES	(52,500.00)	(6,856.59)	(41,970.94)	80%	(10,529.06)	(60,000.00)	(7,610.70)	(59,454.00)	99%	17,483.06
<b>TOTAL CLASSES</b>	<b>52,350.00</b>	<b>2,574.25</b>	<b>54,548.95</b>	<b>104%</b>	<b>(2,198.95)</b>	<b>44,710.00</b>	<b>11,330.92</b>	<b>52,377.08</b>	<b>117%</b>	<b>2,171.87</b>
<b><u>ADULT SPORTS</u></b>				0%					0%	
INCOME	284,200.00	1,920.60	144,599.85	51%	139,600.15	346,200.00	10,879.37	164,607.83	48%	(20,007.98)
PROGRAM SUPPLIES	(21,720.00)	(29.37)	(15,128.79)	70%	(6,591.21)	(25,500.00)	(570.69)	(9,307.33)	36%	(5,821.46)
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(4,800.00)	(2,320.00)	(2,320.00)	48%	(2,480.00)	(6,800.00)	-	-	0%	(2,320.00)
PART-TIME WAGES	(34,880.00)	(855.50)	(21,920.75)	63%	(12,959.25)	(181,800.00)	(3,310.43)	(39,038.24)	21%	17,117.49
OFFICIALS WAGES	(85,720.00)	(1,253.00)	(47,697.75)	56%	(38,022.25)	-	(1,013.50)	(53,305.73)	0%	5,607.98
<b>TOTAL ADULT SPORTS</b>	<b>137,080.00</b>	<b>(2,537.27)</b>	<b>57,532.56</b>	<b>42%</b>	<b>79,547.44</b>	<b>132,100.00</b>	<b>5,984.75</b>	<b>62,956.53</b>	<b>48%</b>	<b>(5,423.97)</b>
				0%					0%	

CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2019-2020  
MARCH 2020

DESCRIPTION	2019-2020 Budget	March 2020	2019-2020 YTD	2019-2020 % of Budget	Remaining Budget	2018-2019 Budget	March 2019	2018-2019 YTD	2018-2019 % of Budget	Difference by Year
<b>YOUTH SPORTS</b>				0%					0%	
INCOME	224,500.00	8,685.60	180,073.59	80%	44,426.41	212,300.00	13,680.16	161,185.56	76%	18,888.03
PROGRAM SUPPLIES	(29,150.00)	(41.45)	(20,181.49)	69%	(8,968.51)	(9,600.00)	(1,082.06)	(7,571.91)	79%	(12,609.58)
PROGRAM TRANSPORTATION	(400.00)	-	-	0%	(400.00)	(1,640.00)	-	-	0%	-
CLOTHING	-	-	-	0%	-	(11,400.00)	(870.01)	(9,474.66)	83%	9,474.66
CONTRACT SERVICES	-	-	-	0%	-	(1,250.00)	-	(735.00)	59%	735.00
PART-TIME WAGES	(105,000.00)	(7,646.82)	(73,874.32)	70%	(31,125.68)	(131,000.00)	(6,166.99)	(82,876.18)	63%	9,001.86
OFFICIALS WAGES	-	-	-	0%	-	-	-	-	0%	-
<b>TOTAL YOUTH SPORTS</b>	<b>89,950.00</b>	<b>997.33</b>	<b>86,017.78</b>	<b>96%</b>	<b>3,932.22</b>	<b>57,410.00</b>	<b>5,561.10</b>	<b>60,527.81</b>	<b>105%</b>	<b>25,489.97</b>
<b>SENIOR PROGRAMS</b>				0%					0%	
INCOME	96,000.00	3,078.46	75,955.52	79%	20,044.48	106,550.00	7,696.24	69,479.86	65%	6,475.66
PROGRAM SUPPLIES	(5,100.00)	(205.00)	(2,048.62)	40%	(3,051.38)	(4,900.00)	(529.62)	(3,271.60)	67%	1,222.98
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(25,500.00)	(1,435.40)	(16,366.44)	64%	(9,133.56)	(34,750.00)	(1,791.40)	(18,868.33)	54%	2,501.89
PART-TIME WAGES	(21,700.00)	(1,049.75)	(10,154.39)	47%	(11,545.61)	(43,800.00)	(3,114.48)	(28,847.07)	66%	18,692.68
INSTRUCTOR WAGES	(21,500.00)	(3,149.70)	(20,537.82)	96%	(962.18)	(24,600.00)	(2,952.00)	(17,352.82)	71%	(3,185.00)
<b>TOTAL SENIOR PROGRAMS</b>	<b>22,200.00</b>	<b>(2,761.39)</b>	<b>26,848.25</b>	<b>121%</b>	<b>(4,648.25)</b>	<b>(1,500.00)</b>	<b>(691.26)</b>	<b>1,140.04</b>	<b>-76%</b>	<b>25,708.21</b>
<b>SPECIAL EVENTS</b>				0%					0%	
INCOME	9,300.00	-	5,688.40	61%	3,611.60	9,250.00	345.50	4,631.90	50%	1,056.50
PROGRAM SUPPLIES	(7,100.00)	(159.00)	(2,337.56)	33%	(4,762.44)	(6,500.00)	(557.86)	(3,190.80)	49%	853.24
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(3,200.00)	-	(2,815.31)	88%	(384.69)	(2,800.00)	-	(2,938.72)	105%	123.41
PART-TIME WAGES	(450.00)	-	(59.50)	13%	(390.50)	-	-	-	0%	(59.50)
<b>TOTAL SPECIAL EVENTS</b>	<b>(1,450.00)</b>	<b>(159.00)</b>	<b>476.03</b>	<b>-33%</b>	<b>(1,926.03)</b>	<b>(50.00)</b>	<b>(212.36)</b>	<b>(1,497.62)</b>	<b>2995%</b>	<b>1,973.65</b>
<b>NATURE CENTER</b>				0%					0%	
INCOME	322,100.00	9,798.68	151,551.70	47%	170,548.30	322,850.00	23,136.84	193,757.44	60%	(42,205.74)
FACILITY RENTALS	3,500.00	-	2,044.50	58%	1,455.50	2,000.00	200.00	1,140.00	57%	904.50
FUNDRAISING (DONATIONS)	5,000.00	2,746.38	18,756.07	375%	(13,756.07)	14,500.00	176.00	6,673.00	46%	12,083.07
GRANT FUNDING	-	-	-	0%	-	-	-	-	0%	-
ENDOWMENT	11,000.00	-	-	0%	11,000.00	-	-	-	0%	-
FULL-TIME WAGES	-	-	-	0%	-	(59,000.00)	(4,529.60)	(43,005.62)	73%	43,005.62
PART-TIME WAGES	(157,320.00)	(6,976.90)	(78,447.71)	50%	(78,872.29)	(170,900.00)	(8,456.00)	(93,495.07)	55%	15,047.36
FICA	-	-	-	0%	-	(18,000.00)	(993.40)	(10,442.30)	58%	10,442.30
RETIREMENT	-	(859.70)	(3,184.10)	0%	3,184.10	(4,000.00)	(309.92)	(2,621.14)	66%	(562.96)
MEDICAL	-	-	(2,182.46)	0%	2,182.46	(11,500.00)	(1,045.63)	(10,798.47)	94%	8,616.01
WC INSURANCE	-	-	-	0%	-	(5,000.00)	-	-	0%	-
CLOTHING	-	-	-	0%	-	(7,000.00)	-	(4,576.51)	65%	4,576.51
STAFF TRAINING	-	-	-	0%	-	(500.00)	-	(271.86)	54%	271.86
ADVERTISING	-	-	-	0%	-	(500.00)	-	(498.00)	100%	498.00
COPYING	-	-	-	0%	-	(3,100.00)	(70.61)	(3,135.67)	101%	3,135.67
EQUIPMENT/SOFTWARE	-	-	-	0%	-	(500.00)	-	(488.62)	98%	488.62
CONTRACT SERVICES	(6,500.00)	-	(2,695.05)	41%	(3,804.95)	(5,500.00)	(144.74)	(2,202.80)	40%	(492.25)
PROGRAM SUPPLIES	(31,500.00)	(19.38)	(18,631.04)	59%	(12,868.96)	(28,000.00)	(3,052.84)	(18,904.54)	68%	273.50
MILEAGE	-	-	-	0%	-	(300.00)	-	(169.71)	57%	169.71

CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2019-2020  
MARCH 2020

DESCRIPTION	2019-2020 Budget	March 2020	2019-2020 YTD	2019-2020 % of Budget	Remaining Budget	2018-2019 Budget	March 2019	2018-2019 YTD	2018-2019 % of Budget	Difference by Year
RENT	-	-	-	0%	-	-	-	-	0%	-
PROPERTY & LIABILITY INSUR	-	-	-	0%	-	(1,000.00)	-	-	0%	-
<b>TOTAL NATURE CENTER</b>	<b>146,280.00</b>	<b>4,689.08</b>	<b>67,211.91</b>	<b>46%</b>	<b>79,068.09</b>	<b>24,550.00</b>	<b>4,910.10</b>	<b>10,960.13</b>	<b>45%</b>	<b>56,251.78</b>
<b>FACILITY RENTAL</b>				0%					0%	
INCOME	422,050.00	20,030.45	228,570.60	54%	193,479.40	373,000.00	29,500.62	251,921.54	68%	(23,350.94)
PROGRAM SUPPLIES	(8,000.00)	(100.04)	(6,785.44)	85%	(1,214.56)	(8,000.00)	(20.03)	(4,371.99)	55%	(2,413.45)
CONTRACT SERVICES	(10,750.00)	-	(2,688.14)	25%	(8,061.86)	(16,000.00)	-	(4,895.64)	31%	2,207.50
PART-TIME WAGES	(49,000.00)	(2,600.00)	(23,772.02)	49%	(25,227.98)	(44,000.00)	(2,377.16)	(28,182.45)	64%	4,410.43
<b>TOTAL FACILITY RENTAL</b>	<b>354,300.00</b>	<b>17,330.41</b>	<b>195,325.00</b>	<b>55%</b>	<b>158,975.00</b>	<b>305,000.00</b>	<b>27,103.43</b>	<b>214,471.46</b>	<b>70%</b>	<b>(19,146.46)</b>
<b>RECREATION - MISC. &amp; ADMIN</b>				0%					0%	
INCOME	(5,000.00)	1,123.71	989.09	-20%	(5,989.09)	-	540.23	(12,518.97)	0%	13,508.06
PUBLICATIONS/LEGAL NOTICE	(22,000.00)	-	(11,965.37)	54%	(10,034.63)	(24,000.00)	(2,573.43)	(11,474.17)	48%	(491.20)
CONFERENCES	-	-	-	0%	-	(6,000.00)	(929.91)	(1,779.71)	30%	1,779.71
MILEAGE	-	-	(82.61)	0%	82.61	(1,000.00)	-	(222.19)	22%	139.58
OFFICE SUPPLIES	-	-	(10.76)	0%	10.76	(12,300.00)	(1,502.02)	(4,021.82)	33%	4,011.06
CLOTHING	-	-	-	0%	-	(200.00)	-	-	0%	-
ACL/OVERTIME	(10,000.00)	-	-	0%	(10,000.00)	(5,000.00)	-	-	0%	-
PART-TIME WAGES	(251,000.00)	(14,274.56)	(177,972.43)	71%	(73,027.57)	(7,000.00)	(3,696.95)	(3,385.18)	48%	(174,587.25)
FULL TIME WAGES	(534,000.00)	(42,375.03)	(387,686.53)	73%	(146,313.47)	(408,000.00)	(31,853.60)	(296,121.14)	73%	(91,565.39)
<b>TOTAL RECREATION - MISC. &amp; ADMIN</b>	<b>(822,000.00)</b>	<b>(55,525.88)</b>	<b>(576,728.61)</b>	<b>70%</b>	<b>(245,271.39)</b>	<b>(463,500.00)</b>	<b>(40,015.68)</b>	<b>(329,523.18)</b>	<b>71%</b>	<b>(247,205.43)</b>
<b>TOTAL PROGRAM SUMMARY</b>	<b>1,122,092.30</b>	<b>(27,967.91)</b>	<b>1,102,667.58</b>	<b>98%</b>	<b>19,424.72</b>	<b>1,031,254.00</b>	<b>61,225.61</b>	<b>1,042,199.15</b>	<b>101%</b>	<b>68,415.18</b>
	-	-	-		0.00	-	-	-		



## Chico Area Recreation and Park District “Helping People Play”

Staff Report 20-11  
Agenda Item 7.1

# STAFF REPORT

**DATE:** April 16, 2020

**TO:** Board of Directors

**FROM:** Ann Willmann, General Manager  
Jason Bougie, Parks and Recreation Director

**SUBJECT:** District Update

### District Office Operations

The office remains closed to the public. Most staff have been set up to work remotely in order to limit the number of people in the office at any one time. Customer emails and phone calls are monitored daily by our front desk team in order to maintain connection with our customers. Programming staff are working to prepare for summer and fall activities, as well as creating some online and virtual programming to stay connected to our customers.

### Park Operations

The full-time park staff have reduced their operations and are focusing only on general maintenance. While programming is not taking place at our parks and facilities, there is still daily maintenance that needs to be done. It has been somewhat challenging with a reduced schedule, but the parks crew is doing a fantastic job.

Signs have been posted in the parks to remind people to practice physical distancing. The following park amenities have been closed: Picnic Shelters, Playgrounds, Skatepark, Dog Park, Basketball Courts, Tennis/Pickleball Courts, and Restrooms. In order to still provide a restroom for park users, we have placed a single ADA accessible restroom at Community Park, Hooker Oak Park, Wildwood Park, and DeGarmo Park. This provides access to a restroom, but reduces the amount of sanitization that would typically be needed at all of our restroom facilities. Along with the ADA restrooms, we have also placed handwashing stations at each of these locations. At this point, the parks and fields are still open, but they may need to be closed if there is an increase in group usage, or if we receive direction from the State or Butte County Public Health.

### Classes, Events and Programs

All classes, events and programs have been cancelled through the month of April. We will continue to assess the situation and respond as new government guidelines come out regarding the current shelter at home directive. While there have been program cancelations, there has also been opportunity to go virtual with several classes and events. Tai Chi, Kung

Fu, and Yoga are all holding online classes for not only their current students, but new students as well. This has proven to be beneficial for both the students and the instructors. For those classes that serve our senior population, staff is doing a wellness call to each individual to check in and make sure that our seniors are not feeling too isolated. There are over 400 phone calls taking place.

In addition to online classes, the recreation team has created some virtual events for the community. The first was the Virtual Spring Jamboree. Over 200 bags were delivered throughout Chico that had plastic eggs for an egg hunt, goodie bags for the family, and an “at home” scavenger hunt that families can organize. Other programs being developed include “Camp in Your Backyard” with registered families getting a smores kit delivered to their house, a STEM challenge to build the tallest tower, and a CARD talent show for the end of the month. Should the “shelter at home” continue through May, we are working on some new ideas to keep our customers engaged.

**Indoor Facilities**

All indoor facilities are closed to the public. We do have some staff working at our facilities, but it is limited to reduce contact. Our facility rentals have been significantly impacted. All events and meetings in March and April were cancelled or rescheduled by the renters and many are doing the same for May and June. Most wedding events have rescheduled to another date either later in the year, or a full year later.

**Essential Personnel Camp**

Staff worked to organize a camp for children of those individuals that are considered “essential personnel”. We anticipated that we would have significant registration for this program due to schools being closed, however, we found the opposite to be true. There has been no registration at this point. We continue to leave an interest form on our website in case there becomes an increase in demand for this service. We are prepared to offer the program if needed.

By \_\_\_\_\_  
Ann Willmann  
General Manager

By \_\_\_\_\_  
Jason Bougie  
Parks and Recreation Director





## Chico Area Recreation and Park District “Helping People Play”

Staff Report 20-12  
Agenda Item 7.2

# STAFF REPORT

**DATE:** April 16, 2020

**TO:** Board of Directors

**FROM:** Ann Willmann, General Manager

**SUBJECT:** Resolution Declaring the Board’s Intention to Continue to Levy the Assessments for Fiscal Year 2020-21, Preliminarily Approving the Engineer’s Reports, and providing for Notice of a Public Hearing on May 21, 2020, for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts

### **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 2020-21, 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 May 21, 2020, regarding continuing the annual assessments for fiscal year 2020-21.

### **RESULT OF RECOMMENDED ACTION**

The Board will declare its intention to continue to levy the assessments for fiscal year 2020-21, will preliminarily approve the Engineer’s Reports, including the proposed rates included in the Engineer’s Reports for the Assessment Districts. The Engineer will administer and process the current parcel data to establish current assessments for each parcel in the assessment districts boundaries. The Engineer and will cause a Notice to be published in a local newspaper in order to notify the public of the hearing that will be held on May 21, 2020, for the continued levy of the assessments.

### **BACKGROUND**

1. In 1993, after gaining property owner ballot support, the Oak Way Landscaping and Lighting Assessment District was first established to provide funding the maintenance and operations of the Oak Way Park. In 1997, the Park District conducted an assessment ballot proceeding within Oak Way Landscape and Lightning District to comply with Proposition 218 requirements.

- a. Board Approval of 1<sup>st</sup> Year Assessment Levies: June 26, 1997

- b. Fiscal Year 2020-21 Approved Rate: \$4.00 per year for each single-family residential parcel, or \$4.00 per single family residential unit for credit for Park Facility Fees
2. In 1994, after gaining property owner ballot support, the Amber Grove/Greenfield Landscaping and Lighting Assessment District was first established to provide funding the maintenance and operations of the Amber Grove/Greenfield Park.
- a. Board Approval of 1<sup>st</sup> Year Assessment Levies: January 13, 1994
  - b. Fiscal Year 2020-21 Approved Rate: \$5.83 per month or \$70.00 per year for each single-family residential parcel
3. In 2006, after gaining property owner ballot support, the Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscape and Lighting Assessment District was first established to provide funding the maintenance and operations of the Baroni Neighborhood Park, adjacent open space areas and related trails system within the District.
- a. Board Approval of 1<sup>st</sup> Year Assessment Levies: June 20, 2006
  - b. Fiscal Year 2020-21 Maximum Basic Rate: \$97.11 for the Basic Park Design.
  - c. Fiscal Year 2020-21 Rate Used: \$89.05 which is less than the authorized maximum rate.

On March 19, 2020, the Board adopted a resolution directing SCI Consulting Group, the District’s assessment engineer and assessment administration firm, to prepare Engineer’s Reports for the Assessment Districts for fiscal year 2020-21. SCI Consulting Group has prepared the Engineer’s Reports for fiscal year 2020-21 and these Reports are included with this staff report.

**PROPOSED RATE**

The proposed assessment rates and the approximate amount of revenues for the 2020-21 by Assessment Districts are listed below:

<b>Assessment District</b>	<b>Rate</b>	<b>Revenue</b>
Oak Way	\$4.00	\$23,752
Amber Grove/Greenfield	\$70.00	\$42,490
Baroni Park	\$89.05	\$85,689

**CONCLUSION**

It is recommended that the Board approve the Resolution of Intention to Continue to Levy the Assessments for Fiscal Year 2020-21, Preliminarily approving the Engineer’s Report, and Providing for Notice of a Public Hearing on May 21, 2020, for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts.

By \_\_\_\_\_  
 Ann Willmann  
 General Manager



**CARD**  
CHICO AREA RECREATION & PARK DISTRICT

**CHICO AREA RECREATION & PARK DISTRICT**  
**BARONI NEIGHBORHOOD PARK AND OPEN SPACE**  
**(No. LLD 001-05) LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT**

**ENGINEER'S REPORT**

FISCAL YEAR 2020-21

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND  
ARTICLE XIII D OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:  
**SCI Consulting Group**  
4745 MANGELS BOULEVARD  
FAIRFIELD, CALIFORNIA 94534  
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## **CHICO AREA RECREATION & PARK DISTRICT**

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### **BOARD OF DIRECTORS**

Tom Lando, Chair  
Thomas Nickell, Vice Chair  
Michael Worley, Director  
Dave Donnan, Director  
Michael McGinnis, Director

### **DISTRICT MANAGER**

Ann Willmann

### **FINANCE MANAGER**

Heather Childs

### **ENGINEER OF WORK**

SCI Consulting Group

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## INTRODUCTION

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### 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 March 19, 2020.

This Report was prepared to establish the budget for the continued services that would be funded by the proposed 2020-21 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 May 21, 2020. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2020-21. 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 2020-21.

## 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 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.

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 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"). 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

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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 – FISCAL YEAR 2020-21

**FIGURE 1 – BARONI PARK LLAD ESTIMATE OF COST 2020-21**

<b>Chico Area Recreation and Park District - Baroni Park Estimate of Costs - Fiscal Year 2020-21</b>			
			<b>Preliminary Budget</b>
<b>Maintenance and Servicing Expenditures:</b>			
Salaries and Benefits			\$63,689
<b>Total Salaries and Benefits</b>			<b>\$63,689</b>
Services and Supplies			
Maintenance Structure & Grounds			\$2,600
District Vandalism			\$100
Contract Services <sup>1</sup>			\$4,100
Utilities			\$10,200
<b>Total Services and Supplies</b>			<b>\$17,000</b>
Capital Equipment Replacement Reserves <sup>2</sup>			\$5,000
<b>Total for Installation, Maintenance, Servicing and Incidental Costs</b>			<b>\$85,689</b>
<b>Budget Allocation to Property<sup>3</sup></b>			
	<u>Assessment Units</u>	<u>RATE</u>	<u>BUDGET<sup>4</sup></u>
Maximum Assessment Allowed	962.25	\$97.11	\$93,444
Assessment After Net Costs Calculation	962.25	\$89.05	\$85,689

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

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### 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**

<b>Benefit Factor</b>	<b>Relative Weight</b>	<b>General Benefit Contribution</b>	<b>Relative General Benefit</b>
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.*

<b>Property Type</b>	<b>Equivalent Benefit Units</b>	<b>Multiplier</b>
Single Family Residential	1.00	per Unit/Lot/Parcel
Single Family Residential	1.00	per Planned SF-Residential Lot
Planned Development (V130)	0.75	per Planned Condominium
	0.75	per Unit for the First 50 Units
	0.50	per Unit for Units 51-100
	0.25	per Unit for all remaining Units
Vacant Land	1.00	per acre (1.0 Minimum)
Non-Residential 4.000 per acre (1.0 Minimum)	4.00	per acre (1.0 Minimum)
Exempt Parcels	0.00	per Parcel

### **Land Uses and Equivalent Benefit Units**

*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

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**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 2020-21 is generally as follows:

**FIGURE 3- SUMMARY ESTIMATE OF COSTS FISCAL YEAR 2020-21**

	FY 2020-21
Total Salaries and Benefits	\$63,689
Total Services and Supplies	\$17,000
Capital Equipment Replacement Reserves	\$5,000
<b>Total Baroni Park LLAD Budget</b>	<b>\$85,689</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 assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"). Any change in the CPI that is unused shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate. The maximum

authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was continued adjusted annually by the 1) annual CPI or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2018 to December 2019 is 2.45%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 2.45%, which equates to \$97.11 per single-family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of \$89.05, which is less than the maximum authorized assessment rate.

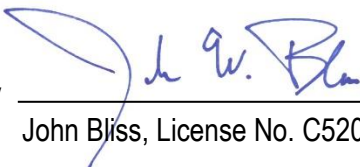
The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

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 2020-21. 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 2020-21 for each parcel or lot of land within the Assessment District.

Dated: April 10, 2020



Engineer of Work

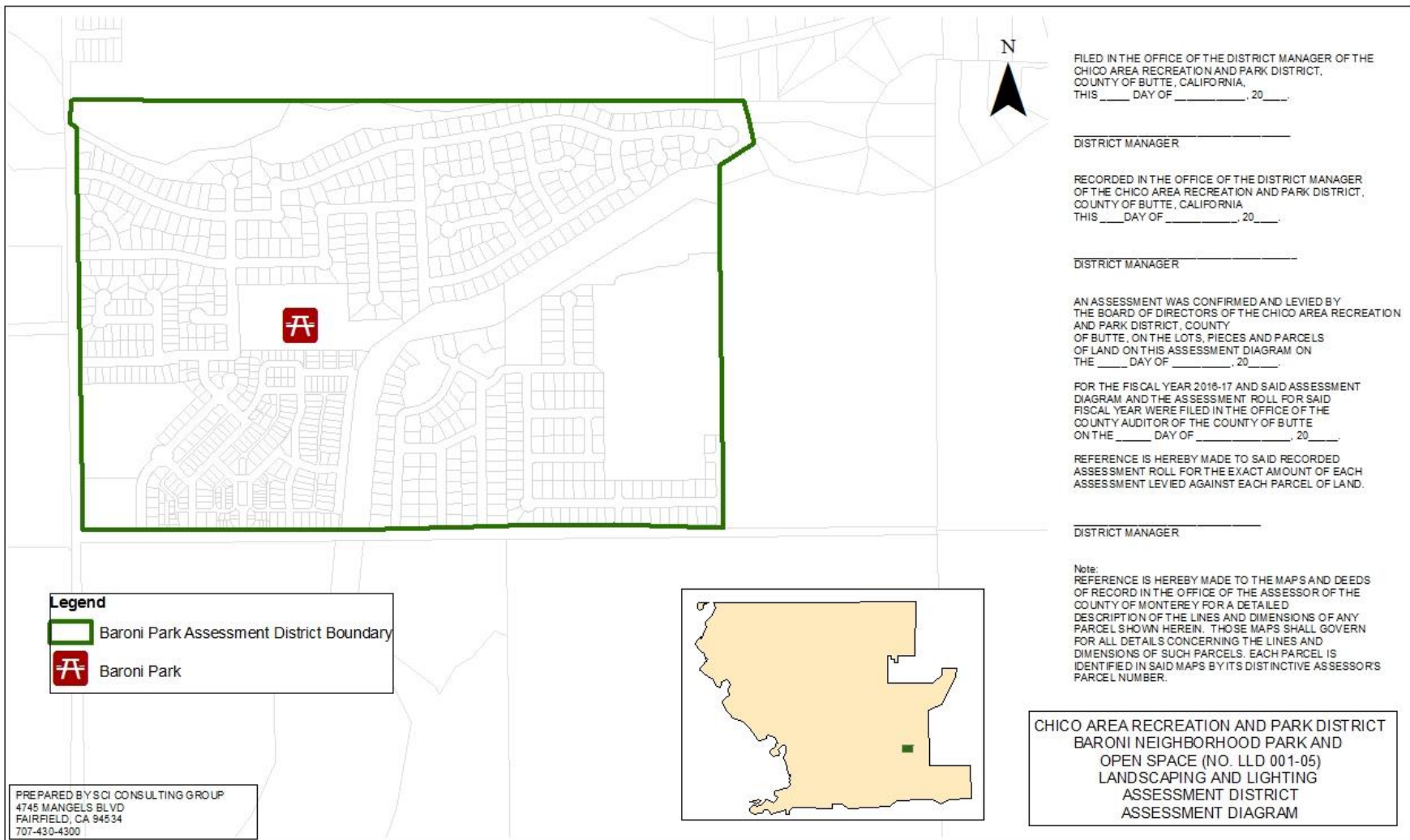
By  \_\_\_\_\_  
John Bliss, License No. C52091



## ASSESSMENT DIAGRAM

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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**

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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 2020-21 Butte County Assessor's Roll.



**CARD**  
CHICO AREA RECREATION & PARK DISTRICT

**CHICO AREA RECREATION AND PARK DISTRICT  
OAK WAY PARK LANDSCAPING AND LIGHTING DISTRICT**

**ENGINEER'S REPORT**

FISCAL YEAR 2020-21

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND  
ARTICLE XIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:  
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## **CHICO AREA RECREATION & PARK DISTRICT**

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### **BOARD OF DIRECTORS**

Tom Lando, Chair  
Thomas Nickell, Vice Chair  
Michael Worley, Director  
Dave Donnan, Director  
Michael McGinnis, Director

### **DISTRICT MANAGER**

Ann Willmann

### **FINANCE MANAGER**

Heather Childs

### **ENGINEER OF WORK**

SCI Consulting Group

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## INTRODUCTION

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### 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 Oak Way Assessment District to comply with Proposition 218 requirements which reduced the rate from \$12.00 to \$4.00.

### INTRODUCTION TO ENGINEER’S REPORT

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 2020-21 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 XIID 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 2020-21. 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 March 19, 2020.

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 May 21, 2020.

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 2020-21. 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 2020-21.

## **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 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.) 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

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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 the CARD.

## ESTIMATE OF COSTS AND BUDGET- FISCAL YEAR 2020-21

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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 2020-21**

<b>Chico Area Recreation and Park District - Oak Way Park Estimate of Costs - Fiscal Year 2020-21</b>			
			<b>Preliminary Budget</b>
Re-payment to General Fund for prior year's outlays:			
Maintenace and Servicing Expenditures:			\$79,089
Incidental Expenses <sup>1</sup>			\$4,847
<b>Installation, Maintenance, Servicing and Incidental Costs Total</b>			<b>\$83,936</b>
Contributions from General Fund			(\$60,184)
<b>Net Costs for Maintenance and Servicing</b>			<b>\$23,752</b>
<b>Budget Allocation to Property <sup>2</sup></b>			
	<u>Assessment Units</u>	<u>RATE</u>	<u>BUDGET <sup>3</sup></u>
	5,938.00	\$4.00	\$23,752

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

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### METHOD OF APPORTIONMENT

This section of the Engineer's Report explains of 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.

### **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:

*Land Use Classes: Six classes of land usage were established. These are as follows:*

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 previous 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**

<b>Use of Property</b>	<b>Assessment Factor Index</b>	<b>Rate</b>
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
Park Facility Fee Credits	0.33	\$4.00

**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

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**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 2020-21 is generally as follows:

**FIGURE 3- SUMMARY ESTIMATE OF COSTS FISCAL YEAR 2020-21**

	FY 2020-21
Installation, Maintenance, Servicing and Incidental Costs Total	\$83,936
Contributions from General Fund	(\$60,184)
<b>Total Oak Way Park LLAD Budget</b>	<b>\$23,752</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 2020-21 is based on the estimate of cost and budget in this Engineer's Report.

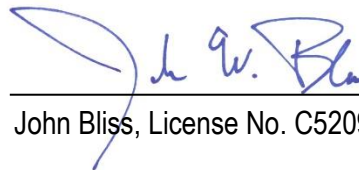
The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

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 2020-21. 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 2020-21 for each parcel or lot of land within the Assessment District.

Dated: April 10, 2020



Engineer of Work

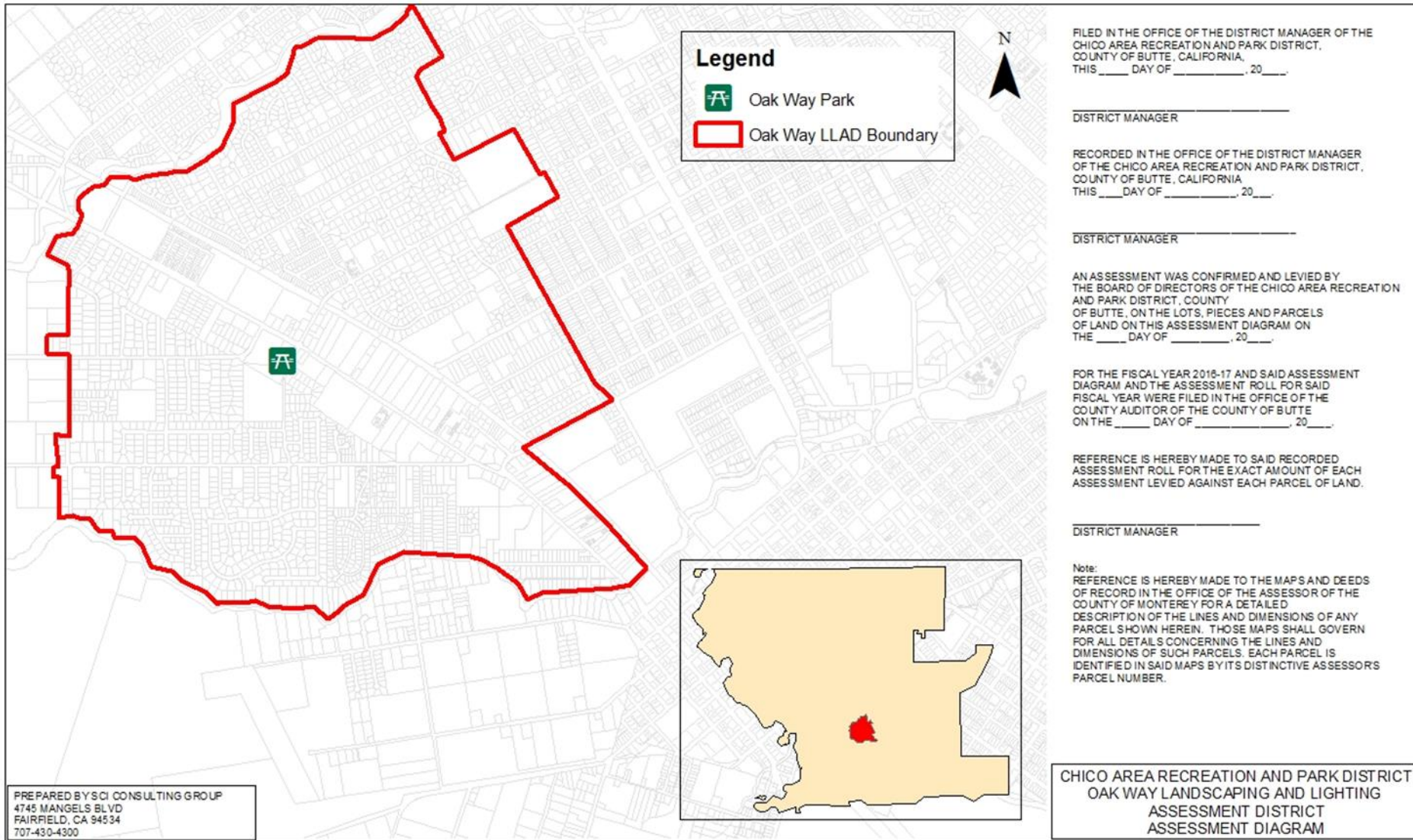
By   
John Bliss, License No. C52091

## **ASSESSMENT DIAGRAMS**

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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 2020-21, and are incorporated herein by reference, and made a part of this Diagram and this Report.





## ASSESSMENT ROLL

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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.



**CARD**  
CHICO AREA RECREATION & PARK DISTRICT

**CHICO AREA RECREATION AND PARK DISTRICT  
AMBER GROVE/GREENFIELD LANDSCAPING AND LIGHTING DISTRICT**

**ENGINEER'S REPORT**

FISCAL YEAR 2020-21

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND  
ARTICLE XIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:  
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## **CHICO AREA RECREATION & PARK DISTRICT**

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### **BOARD OF DIRECTORS**

Tom Lando, Chair  
Thomas Nickell, Vice Chair  
Michael Worley, Director  
Dave Donnan, Director  
Michael McGinnis, Director

### **DISTRICT MANAGER**

Ann Willmann

### **FINANCE MANAGER**

Heather Childs

### **ENGINEER OF WORK**

SCI Consulting Group

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## INTRODUCTION

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### 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 TO ENGINEER’S REPORT

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 2020-21 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 XIID 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 2020-21. 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 March 19, 2020.

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 May 21, 2020.

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 2020-21. 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 2020-21.

## **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 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.) 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

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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 the CARD.

## ESTIMATE OF COSTS AND BUDGET- FISCAL YEAR 2020-21

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 2020-21**

<b>Chico Area Recreation and Park District - Amber Grove/Greenfield Estimate of Costs - Fiscal Year 2020-21</b>		<b>Preliminary Budget</b>	
Maintenance and Servicing Expenditures:			
Salary and Benefits		\$40,921	
<b>Total Salary and Benefits</b>		<b>\$40,921</b>	
Service and Supply			
Agriculture		\$1,850	
Maintenance Structure & Grounds		\$2,500	
District Vandalism		\$0	
Utilities		\$17,300	
Contract Services <sup>1</sup>		\$4,182	
<b>Total Service and Supply</b>		<b>\$25,832</b>	
<b>Installation, Maintenance, Servicing and Incidental Costs Total</b>		<b>\$66,753</b>	
Contributions from General Fund		(\$24,263)	
<b>Net Costs for Maintenance and Servicing</b>		<b>\$42,490</b>	
<b>Budget Allocation to Property <sup>2</sup></b>			
	<b>Assessment Units</b>	<b>RATE</b>	<b>BUDGET <sup>3</sup></b>
	607	\$70.00	\$42,490

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-C 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

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### METHOD OF APPORTIONMENT

This section of the Engineer's Report explains of 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**

The Land Use Classes for the Amber Grove/Greenfield Landscaping and Lighting Assessment District is defined in the original Engineer's Report:

#### Land Use Classes:

*Three classes of land usage were established. These are as follows:*

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 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 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

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**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 2020-21 is generally as follows:

**FIGURE 2- SUMMARY ESTIMATE OF COSTS FISCAL YEAR 2020-21**

	FY 2020-21
Installation, Maintenance, Servicing and Incidental Costs Total	\$66,753
Contributions from General Fund	(\$24,263)
<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 2020-21 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 2020-21. 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 2020-21 for each parcel or lot of land within the Assessment District.

Dated: April 10, 2020



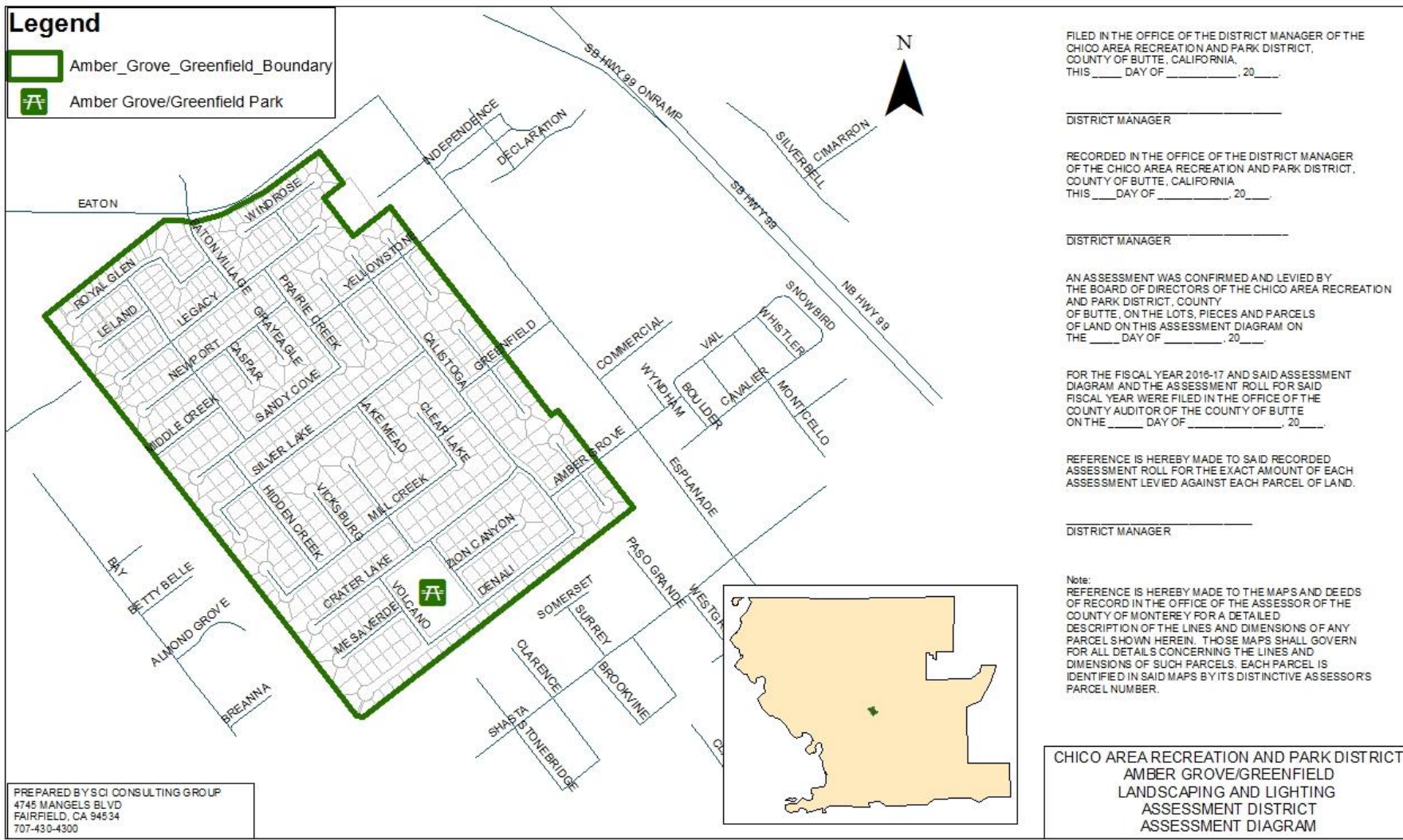
Engineer of Work

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

## **ASSESSMENT DIAGRAMS**

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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 2020-21, and are incorporated herein by reference, and made a part of this Diagram and this Report.





## ASSESSMENT ROLL

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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.

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# CHICO AREA RECREATION AND PARK DISTRICT

545 VALLOMBROSA AVE, CHICO, CA 95926  
PHONE (530) 895-4711 FAX (530) 895-4721

## RESOLUTION 20-2

### **A RESOLUTION OF INTENTION TO CONTINUE TO LEVY THE ASSESSMENTS FOR FISCAL YEAR 2020-21, PRELIMINARILY APPROVING ENGINEER'S REPORTS, AND PROVIDING FOR NOTICE OF A PUBLIC HEARING FOR THE OAK WAY, AMBER GROVE/GREENFIELD, AND BARONI NEIGHBORHOOD PARK AND OPEN SPACE (No. LLD 001-05) LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS**

**WHEREAS**, the Chico Area Recreation and Park District is authorized, pursuant to 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) and Article XIID of the California Constitution, to levy assessments for park and recreation improvements; and

**WHEREAS**, on February 23, 1993, the Board of Directors of the Chico Area Recreation and Park District ordered through Resolution 93-07 the formation of the Oak Way Landscaping and Lighting Assessment District (the "Oak Way Assessment District") for the purpose of financing certain park and recreational improvements;

**WHEREAS**, in June 1997, the Park District conducted an assessment balloting proceeding for the Oak Way Assessment District to comply with Proposition 218 requirements.

**WHEREAS**, on January 13, 1994, the Board of Directors of the Chico Area Recreation and Park District ordered through Resolution 94-01 the formation of the Amber Grove/Greenfield Landscaping and Lighting Assessment District (the "Amber Grove/Greenfield Assessment District") for the purpose of financing certain park and recreational improvements;

**WHEREAS**, on June 20, 2006, the City County of the City of Chico ordered through Resolution 70-06 the formation of the Baroni Neighborhood Park and Open Space (No. LLD 001-005) Landscaping and Lighting Assessment District for the purpose of financing certain park and recreational improvements;

**WHEREAS**, effective July 1, 2010, the City of Chico transferred ownership and maintenance and operational responsibility of Baroni Park to the District, and the District was also tasked to maintain the assessments from the established Baroni Neighborhood Park and Open Space (No. LLD 001-005) Landscaping and Lighting Assessment to provide funding for the operation and maintenance of the park.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Chico Area Recreation and Park District ("Board") that:

SECTION 1. The Board hereby proposes to continue to levy the Oak Way Landscaping and Lighting Assessment District, Amber Grove/Greenfield Landscaping and Lighting Assessment District, and the Baroni Neighborhood Park and Open Space (No. LLD 001-005) Landscaping and Lighting Assessment Districts (the "Assessment Districts") benefit assessments pursuant to the Act and Article XIII D of the California Constitution. The Board appoints SCI Consulting Group as the Engineer of Work and directs SCI Consulting Group to perform the professional services necessary to continue the benefit assessments for fiscal year 2020-21.

SECTION 2. SCI Consulting Group, the Engineer of Work, has prepared Engineer's Reports in accordance with Article XIII D of the California Constitution and the Act (the "Reports"). The Reports have been made, filed with the Secretary of the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Reports shall stand as the Engineer's Reports for all subsequent proceedings under and pursuant to the foregoing resolution.

SECTION 3. It is the intention of this Board to continue to levy and collect assessments within the Assessment Districts for fiscal year 2020-21. Within the Assessment Districts, the existing improvements are generally described as the maintenance and servicing of public areas and public facilities such as property owned or property rights, easements and/or rights of entry, leases or dedications including, but not limited to, park grounds, park facilities, landscaping, natural lands, open space areas, landscape corridors, ground cover, shrubs and trees, street frontages, irrigation systems, playground equipment and hardcourt areas, recreational facilities, drainage systems, lighting, fencing, entry monuments and signage, security guards, land acquisition, land preparation, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment.

SECTION 4. The Assessment Districts consists of the lots and parcels shown on the assessment diagrams of the Assessment Districts on file with the Secretary of the Board, and reference is hereby made to such diagram for further particulars.

SECTION 5. Reference is hereby made to the Report for a full and detailed description of the improvements, the boundaries of the Assessment Districts and the proposed assessments upon assessable lots and parcels of land within the Assessment Districts. The Report identifies all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.

SECTION 6. The proposed assessment rate for the Oak Way Landscaping and Lighting Assessment District is \$4.00 per year single family residential parcel which is equal to the maximum authorized assessment rate.

SECTION 7. The proposed assessment rate for the Amber Grove/Greenfield Landscaping and Lighting Assessment District is \$5.83 per month or \$70.00 per year per single family residential parcel which is equal to the maximum authorized assessment rate.

SECTION 8. The proposed assessment rate for the Baroni Neighborhood Park and Open Space (No. LLD 001-005) Landscaping and Lighting Assessment District is \$89.05 per year per single family residential parcel which is less than the maximum authorized assessment rate of \$97.11. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the change in the CPI from December to December plus any Unused CPI.

SECTION 9. Notice is hereby given that on May 21, 2020, at the hour of 6:00 p.m., the Board will hold a public hearing to consider the levy of the assessments for fiscal year 2020-21. The Board Meeting may be held remotely in accordance with Governor Gavin Newsom's Executive Order N-25-20, issued March 12, 2020, and Government Code Section 54954(e). In an effort to improve access to public information, residents may access meetings remotely. Information will be provided with the meeting agenda.

SECTION 10. The Secretary of the Board is hereby authorized and directed to cause a notice of the hearing to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

SECTION 11. To get additional information about the assessments or the Assessment Districts, contact: Chico Area Recreation and Park District, 545 Vallombrosa Avenue, Chico, CA 95926, or call (530) 895-4711.

**PASSED AND ADOPTED** by the Board of Directors of Chico Area Recreation and Park District at its regular meeting on April 16, 2020, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

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Tom Lando, Chair  
Board of Directors

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Ann Willmann  
Secretary to the Board



## Chico Area Recreation and Park District “Helping People Play”

Staff Report 20-13  
Agenda Item 8.1

# STAFF REPORT

**DATE:** April 16, 2020

**TO:** Board of Directors

**FROM:** Ann Willmann, General Manager

**SUBJECT:** Resolution 20-3 of the Board of Directors of the Chico Area Recreation and Park District Adopting the Preliminary Budget for the 2020-2021 Fiscal Year

### **DISCUSSION:**

Adoption of the Preliminary Budget is the first legal step required in the budget adoption process for the District. The Preliminary Budget will be available for inspection at the District Office and on our website at [www.chicorec.com](http://www.chicorec.com). Changes to the Preliminary Budget may be made prior to adoption of the Final Budget based on information not yet available from Butte County or the State of California.

At the Board Meeting, staff will provide a preliminary review of the budget and discuss proposed capital projects and other budget considerations.

Following are excerpts from California Resources Code:

5788. On or before July 1 of each year, the Board of Directors shall adopt a preliminary budget that shall conform to the accounting and budgeting procedures for special districts contained in Subchapter 3 (commencing with Section 1031.1) of, and Article 1 (commencing with Section 1121) of Subchapter 4 of Division 2 of Title 2 of the California Code of Regulations. The Board of Directors may divide the preliminary budget into categories, including, but not limited to:

- (a) Maintenance and operation.
- (b) Employee compensation.
- (c) Capital outlay.
- (d) Interest and redemption for indebtedness.
- (e) Restricted reserve for capital outlay.
- (f) Restricted reserve for contingencies.
- (g) Unallocated general reserve and fund balances.

5788.1.(a) On or before July 1 of each year, the board of directors shall publish a notice stating all of the following:

- (1) That it has adopted a preliminary budget that is available for inspection at a time and place within the district specified in the notice.
  - (2) The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items.
- (b) The board of directors shall publish the notice at least two weeks before the hearing in at least one newspaper of general circulation in the district pursuant to Section 6061 of the Government Code.

5788.3. At the time and place specified for the meeting, any person may appear and be heard regarding any item in the budget or regarding the addition of other items. The hearing on the budget may be continued from time to time.

5788.5. On or before August 30 of each year, after making any changes in the preliminary budget, the board of directors shall adopt a final budget. The board of directors shall forward a copy of the final budget to the auditor of each county in which the district is located.

5788.7. At any regular meeting or properly noticed special meeting after the adoption of its final budget, the board of directors may adopt a resolution amending the budget and ordering the transfer of funds between categories, other than transfers from the restricted reserve for capital outlay and the restricted reserve for contingencies.

5788.9. (a) In its annual budget, the board of directors may establish a restricted reserve for capital outlay and a restricted reserve for contingencies. When the board of directors establishes a restricted reserve, it shall declare the exclusive purposes for which the funds in the reserve may be spent. The funds in the restricted reserve shall be spent only for the exclusive purposes for which the board of directors established the restricted reserve. The reserves shall be maintained according to generally accepted accounting principles.

(b) Any time after the establishment of a restricted reserve, the board of directors may transfer any funds to that restricted reserve.

(c) If the board of directors finds that the funds in a restricted reserve are no longer required for the purpose for which the restricted reserve was established, the board of directors may, by a four-fifths vote of the total membership of the board of directors, discontinue the restricted reserve or transfer any funds that are no longer required from the restricted reserve to the district's general fund.

5788.11. On or before July 1 of each year, the board of directors shall adopt a resolution establishing its appropriations limit and make other necessary determinations for the following fiscal year pursuant to Article XIII B of the California Constitution and Division 9 (commencing with Section 7900) of Title 1 of the Government Code.

5788.13. The auditor of each county in which a district is located shall allocate to the district its share of property tax revenue pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code.

The General Manager shall adjust the Preliminary Budget as necessary to accommodate changes that result from decisions made by the California State Legislation and approved by the Governor and/or others that dictate adjustments that may be made to the Final Budget during the 2020/2021 Fiscal Year.

**RECOMMENDATION:**

It is recommended that the Board of Directors adopt Resolution 20-3 which adopts the Preliminary Budget for the 2020-2021 fiscal year, makes it available for public inspection, and determines that the public hearing regarding the Preliminary Budget will be conducted on May 21, 2020, at the Regular Board Meeting, and the Board will consider adoption of the Final Budget for Fiscal Year 2020-2021 at the Regular Board Meeting on June 18, 2020.

By \_\_\_\_\_  
Ann Willmann  
General Manager





**2020-2021  
PRELIMINARY BUDGET**

4/16/2020

**CHICO AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET  
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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
<b>REVENUE</b>						
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
<b>TOTAL REVENUE</b>	<b>9,509,230</b>	<b>70,700</b>	<b>23,752</b>	<b>42,490</b>	<b>85,989</b>	<b>9,732,161</b>
<b>OPERATING EXPENDITURES</b>						
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
<b>TOTAL OPERATING EXPENDITURES</b>	<b>9,730,691</b>	<b>-</b>	<b>83,339</b>	<b>66,753</b>	<b>80,689</b>	<b>9,961,472</b>
<b>NET INCOME (LOSS) FROM OPERATIONS</b>	<b>(221,461)</b>	<b>70,700</b>	<b>(59,587)</b>	<b>(24,263)</b>	<b>5,300</b>	<b>(229,311)</b>
<b>ALLOCATIONS AND FUND BALANCE ACTIVITY</b>						
ALLOCATION TO CAPITAL PROJECTS	221,461	-	-	-	-	221,461
RESTRICTED	-	-	-	-	-	-
	<b>221,461</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>221,461</b>
<b>NET ACTIVITY</b>	<b>-</b>	<b>70,700</b>	<b>(59,587)</b>	<b>(24,263)</b>	<b>5,300</b>	<b>(7,850)</b>

<b>CAPITAL PROJECTS</b>						
CAPITAL PROJECTS	569,500					569,500
CAPITAL PROJECTS' REIMBURSEMENTS						-
<b>NET CAPITAL PROJECTS COSTS</b>	<b>569,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>569,500</b>
<b>CAPITAL PROJECTS FUNDING</b>						
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					-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>REVENUE</b>								
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%
<b>TOTAL REVENUE</b>	<b>9,509,230</b>	<b>584,987</b>	<b>8,924,243</b>	<b>6,321,729.48</b>	<b>70.8%</b>	<b>8,088,059</b>	<b>9,185,673.35</b>	<b>113.6%</b>
<b>OPERATING EXPENDITURES</b>								
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%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>9,730,691</b>	<b>1,015,149</b>	<b>8,715,542</b>	<b>5,761,867.23</b>	<b>66.1%</b>	<b>7,883,597</b>	<b>7,576,103.94</b>	<b>96.1%</b>
<b>NET INCOME (LOSS) FROM OPERATIONS</b>	<b>(221,461)</b>	<b>(430,162)</b>	<b>208,701</b>	<b>559,862.25</b>	<b>268.3%</b>	<b>204,462</b>	<b>1,609,569.41</b>	<b>787.2%</b>
<b>ALLOCATIONS AND FUND BALANCE ACTIVITY</b>								
CAPITAL / REPAIR PROJECTS	221,461	(430,162)	(208,701)	(224,500.66)	107.6%	(204,462)	(16,727.40)	8.2%
CASH FUNDED DEPRECIATION	-	-	-	-	-	-	-	-
<b>NET FUND BALANCE ACTIVITY</b>	<b>221,461</b>	<b>(430,162)</b>	<b>(208,701)</b>	<b>(224,500.66)</b>	<b>107.6%</b>	<b>(204,462)</b>	<b>(16,727.40)</b>	<b>8.2%</b>
<b>TOTAL GENERAL FUND ACTIVITY</b>	<b>-</b>	<b>(860,325)</b>	<b>-</b>	<b>335,361.59</b>		<b>-</b>	<b>1,592,842.01</b>	
<b>CAPITAL PROJECTS</b>								
CAPITAL PROJECTS	569,500	(635,500)	1,205,000	224,500.66	18.6%	812,500	16,727.40	2.1%
CAPITAL PROJECTS' REIMBURSEMENTS	-	-	-	-	-	-	-	-
<b>NET CAPITAL PROJECTS COSTS</b>	<b>569,500</b>	<b>(635,500)</b>	<b>1,205,000</b>	<b>224,500.66</b>	<b>18.6%</b>	<b>812,500</b>	<b>16,727.40</b>	<b>2.1%</b>
<b>CAPITAL PROJECTS FUNDING</b>								
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	-	-	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	

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
<b>FEE BASED PROGRAM INCOME</b>								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	2,974,740	833,965	2,140,775	1,807,830.54	84.4%	1,825,800	1,889,848.01	103.5%
CAMPS	374,800	(17,730)	392,530	255,963.00	65.2%	340,270	402,387.78	118.3%
<b>SUBTOTAL</b>	<b>3,349,540</b>	<b>816,235</b>	<b>2,533,305</b>	<b>2,063,793.54</b>	<b>81.5%</b>	<b>2,166,070</b>	<b>2,292,235.79</b>	<b>105.8%</b>
<b>AQUATICS</b>	<b>164,450</b>	<b>(3,900)</b>	<b>168,350</b>	<b>78,225.78</b>	<b>46.5%</b>	<b>166,010</b>	<b>144,844.28</b>	<b>87.3%</b>
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%
<b>SUBTOTAL</b>	<b>216,500</b>	<b>-</b>	<b>216,500</b>	<b>188,804.29</b>	<b>87.2%</b>	<b>127,500</b>	<b>248,477.13</b>	<b>194.9%</b>
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%
<b>SUBTOTAL</b>	<b>246,900</b>	<b>(37,300)</b>	<b>284,200</b>	<b>144,599.85</b>	<b>50.9%</b>	<b>346,200</b>	<b>265,583.39</b>	<b>76.7%</b>
NATURE CENTER								
PROGRAM FEE INCOME	233,400	(88,700)	322,100	147,159.21	45.7%	322,850	273,377.31	84.7%
<b>SUBTOTAL</b>	<b>233,400</b>	<b>(88,700)</b>	<b>322,100</b>	<b>147,159.21</b>	<b>45.7%</b>	<b>322,850</b>	<b>273,377.31</b>	<b>84.7%</b>
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%
<b>SUBTOTAL</b>	<b>276,050</b>	<b>(3,750)</b>	<b>279,800</b>	<b>224,651.58</b>	<b>80.3%</b>	<b>284,100</b>	<b>280,958.88</b>	<b>98.9%</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>4,486,840</b>	<b>682,585</b>	<b>3,804,255</b>	<b>2,847,234.25</b>	<b>74.8%</b>	<b>3,412,730</b>	<b>3,505,476.78</b>	<b>102.7%</b>
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%
<b>TOTAL OTHER INCOME</b>	<b>485,890</b>	<b>(65,098)</b>	<b>550,988</b>	<b>430,063.00</b>	<b>78.1%</b>	<b>499,329</b>	<b>543,166.39</b>	<b>108.8%</b>
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%
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>4,536,500</b>	<b>(32,500)</b>	<b>4,569,000</b>	<b>3,044,432.23</b>	<b>66.6%</b>	<b>4,176,000</b>	<b>5,137,030.18</b>	<b>123.0%</b>
<b>TOTAL REVENUE</b>	<b>9,509,230</b>	<b>584,987</b>	<b>8,924,243</b>	<b>6,321,729.48</b>	<b>70.8%</b>	<b>8,088,059</b>	<b>9,185,673.35</b>	<b>113.6%</b>

**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
<b>SALARIES</b>								
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%
<b>SUBTOTAL</b>	<b>5,880,011</b>	<b>824,526</b>	<b>5,055,485</b>	<b>3,425,189.39</b>	<b>67.8%</b>	<b>4,569,693</b>	<b>4,386,883.44</b>	<b>96.0%</b>
<b>BENEFITS</b>								
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%
<b>SUBTOTAL</b>	<b>1,412,780</b>	<b>145,413</b>	<b>1,267,367</b>	<b>853,786.82</b>	<b>67.4%</b>	<b>1,123,000</b>	<b>1,154,954.15</b>	<b>102.8%</b>
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>7,292,791</b>	<b>969,939</b>	<b>6,322,852</b>	<b>4,278,976.21</b>	<b>67.7%</b>	<b>5,692,693</b>	<b>5,541,837.59</b>	<b>97.4%</b>



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
<b>SERVICES AND SUPPLIES</b>								
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%
<b>SUBTOTAL</b>	<b>1,986,900</b>	<b>121,117</b>	<b>1,865,783</b>	<b>1,180,284.84</b>	<b>63.3%</b>	<b>1,674,843</b>	<b>1,641,229.42</b>	<b>98.0%</b>
<b>UTILITIES</b>								
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%
<b>SUBTOTAL</b>	<b>410,000</b>	<b>8,435</b>	<b>401,565</b>	<b>285,176.13</b>	<b>71.0%</b>	<b>394,375</b>	<b>377,764.29</b>	<b>95.8%</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>2,396,900</b>	<b>129,552</b>	<b>2,267,348</b>	<b>1,465,460.97</b>	<b>64.6%</b>	<b>2,069,218</b>	<b>2,018,993.71</b>	<b>97.6%</b>

**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
<b>INCOME</b>								
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%
<b>TOTAL INCOME</b>	<b>244,400</b>	<b>(95,400)</b>	<b>341,600</b>	<b>167,859.78</b>	<b>49.1%</b>	<b>339,350</b>	<b>291,310.31</b>	<b>85.8%</b>
<b>OPERATING EXPENDITURES</b>								
<b>SALARIES AND BENEFITS</b>	<b>130,500</b>	<b>(26,820)</b>	<b>157,320</b>	<b>83,814.27</b>	<b>53.3%</b>	<b>264,700</b>	<b>232,478.12</b>	<b>87.8%</b>
<b>SERVICES AND SUPPLIES</b>								
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%
<b>SUBTOTAL</b>	<b>58,600</b>	<b>(2,200)</b>	<b>60,800</b>	<b>40,375.76</b>	<b>66.4%</b>	<b>68,500</b>	<b>63,045.97</b>	<b>92.0%</b>
<b>EQUIPMENT/SOFTWARE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>500</b>	<b>489</b>	<b>97.7%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>189,100</b>	<b>(29,020)</b>	<b>218,120</b>	<b>124,190.03</b>	<b>56.9%</b>	<b>333,700</b>	<b>296,012.71</b>	<b>88.7%</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>55,300</b>	<b>(66,380)</b>	<b>123,480</b>	<b>43,669.75</b>		<b>5,650</b>	<b>(4,702.40)</b>	

\* 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**



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

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

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



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

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

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

\* 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**



	<b>2019-2020</b>	<b>2018-2019</b>	
	<b>BUDGET</b>	<b>BUDGET</b>	<b>CHANGE</b>
<b>ADMINISTRATIVE SERVICES</b>			
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>
<b>OFFICE EQUIPMENT SERVICE CONTRACTS</b>			
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>
<b>AUDIT &amp; RELATED SERVICES</b>			
AUDIT	17,000	17,000	-
GASB 68 REPORTS	700	700	-
AUDIT & RELATED SERVICES	<u>17,700</u>	<u>17,700</u>	<u>-</u>
<b>LEGAL SERVICES</b>			
	<u>22,000</u>	<u>22,000</u>	<u>-</u>
<b>PROFESSIONAL SERVICES</b>			
DISTRICT SERVICES	<u>7,000</u>	<u>7,000</u>	<u>-</u>
<b>EMPLOYEE BACKGROUND CHECK</b>			
	<u>18,000</u>	<u>18,000</u>	<u>-</u>
<b>CONSULTANT SERVICES</b>			
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>
<b>TOTAL ADMINISTRATIVE CONTRACT SERVICES</b>	<b><u>554,035</u></b>	<b><u>628,520</u></b>	<b><u>(74,485)</u></b>

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



	<b>2020-2021</b>	<b>2019-2020</b>	
	<b>BUDGET</b>	<b>BUDGET</b>	<b>CHANGE</b>
<b>PARKS ADMIN - DISTRICT GENERAL</b>			
HOUSEHOLD	23,000	23,000	-
REPAIRS AND MAINTENANCE	27,500	27,500	-
SAFETY	2,500	2,500	-
SECURITY	175,000	125,000	50,000
UTILITIES	33,000	33,000	-
	<u>261,000</u>	<u>211,000</u>	<u>50,000</u>
 <b><u>SITE SPECIFIC</u></b>			
<b>OAK WAY PARK</b>			
PROFESSIONAL SERVICES	4,850	4,600	250
UTILITIES	2,000	2,000	-
	<u>6,850</u>	<u>6,600</u>	<u>250</u>
<b>PETERSON PARK</b>			
PROFESSIONAL SERVICES	4,182	4,100	82
<b>BARONI PARK</b>			
PROFESSIONAL SERVICES	4,100	<b>4,000</b>	100
<b>COMMUNITY CENTER</b>			
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>
<b>HOOKER OAK</b>			
LANDSCAPING	1,800	1,500	300
UTILITIES	600	600	-
	<u>2,400</u>	<u>2,100</u>	<u>300</u>
<b>COMMUNITY PARK</b>			
UTILITIES	4,800	4,800	-
<b>LAKESIDE PAVILION</b>			
REPAIRS AND MAINTENANCE	4,000	4,000	-
<b>DFJ CENTER</b>			
REPAIRS AND MAINTENANCE	400	400	-
 <b>TOTAL PARKS ADMINISTRATIVE CONTRACT SERVICES</b>			
	<u><b>311,932</b></u>	<u><b>260,600</b></u>	<u><b>51,332</b></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
<b>INCOME</b>								
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%
<b>TOTAL INCOME</b>	<b>70,700</b>	<b>(10,800)</b>	<b>81,500</b>	<b>49,211.09</b>	<b>60.4%</b>	<b>85,325</b>	<b>90,454.87</b>	<b>106.0%</b>
<b>NOTES PAYABLE / LEASE PYMTS</b>	<b>-</b>	<b>(82,222)</b>	<b>82,222</b>	<b>73,332.00</b>	<b>89.2%</b>	<b>66,665</b>	<b>66,665.00</b>	<b>100.0%</b>
<b>UTILIZATION OF FUND BALANCE</b>	<b>-</b>	<b>71,422</b>	<b>-</b>	<b>73,332.00</b>		<b>18,660</b>	<b>66,665.00</b>	
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>70,700</b>	<b>-</b>	<b>(722)</b>	<b>49,211.09</b>		<b>-</b>	<b>90,454.87</b>	

**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
<b>INCOME</b>								
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%
<b>TOTAL INCOME</b>	<b>23,752</b>	<b>288</b>	<b>23,464</b>	<b>12,565.58</b>	<b>53.6%</b>	<b>21,892</b>	<b>22,266.33</b>	<b>101.7%</b>
<b>OPERATING EXPENDITURES</b>								
<b>SALARIES AND BENEFITS</b>	<b>63,689</b>	<b>2,462</b>	<b>61,227</b>	<b>45,920.07</b>	<b>75.0%</b>	<b>52,661</b>	<b>52,661.28</b>	<b>100.0%</b>
<b>SERVICES AND SUPPLIES</b>								
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%
<b>SUBTOTAL</b>	<b>19,650</b>	<b>(550)</b>	<b>20,200</b>	<b>14,309.97</b>	<b>70.8%</b>	<b>19,700</b>	<b>17,024.20</b>	<b>86.4%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>83,339</b>	<b>1,912</b>	<b>81,427</b>	<b>60,230.04</b>	<b>74.0%</b>	<b>72,361</b>	<b>69,685.48</b>	<b>96.3%</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>(59,587)</b>	<b>(1,912)</b>	<b>(57,963)</b>	<b>(47,664.46)</b>		<b>(50,469)</b>	<b>(47,419.15)</b>	

Notes:

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

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

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



**CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PETERSON PARK - FUND 2497  
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
<b>INCOME</b>								
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%
<b>TOTAL INCOME</b>	<b>42,490</b>	<b>(400)</b>	<b>42,890</b>	<b>23,228.43</b>	<b>54.2%</b>	<b>42,835</b>	<b>43,054.09</b>	<b>100.5%</b>
<b>OPERATING EXPENDITURES</b>								
<b>SALARIES AND BENEFITS</b>	<b>40,921</b>	<b>1,581</b>	<b>39,340</b>	<b>29,504.70</b>	<b>75.0%</b>	<b>30,107</b>	<b>30,107.16</b>	<b>100.0%</b>
<b>SERVICES AND SUPPLIES</b>								
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%
<b>SUBTOTAL</b>	<b>25,832</b>	<b>82</b>	<b>25,750</b>	<b>18,550.81</b>	<b>72.0%</b>	<b>24,750</b>	<b>22,156.07</b>	<b>89.5%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>66,753</b>	<b>1,663</b>	<b>65,090</b>	<b>48,055.51</b>	<b>73.8%</b>	<b>54,857</b>	<b>52,263.23</b>	<b>95.3%</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>(24,263)</b>	<b>(2,063)</b>	<b>(22,200)</b>	<b>(24,827.08)</b>		<b>(12,022)</b>	<b>(9,209.14)</b>	

Notes:

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

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

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

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



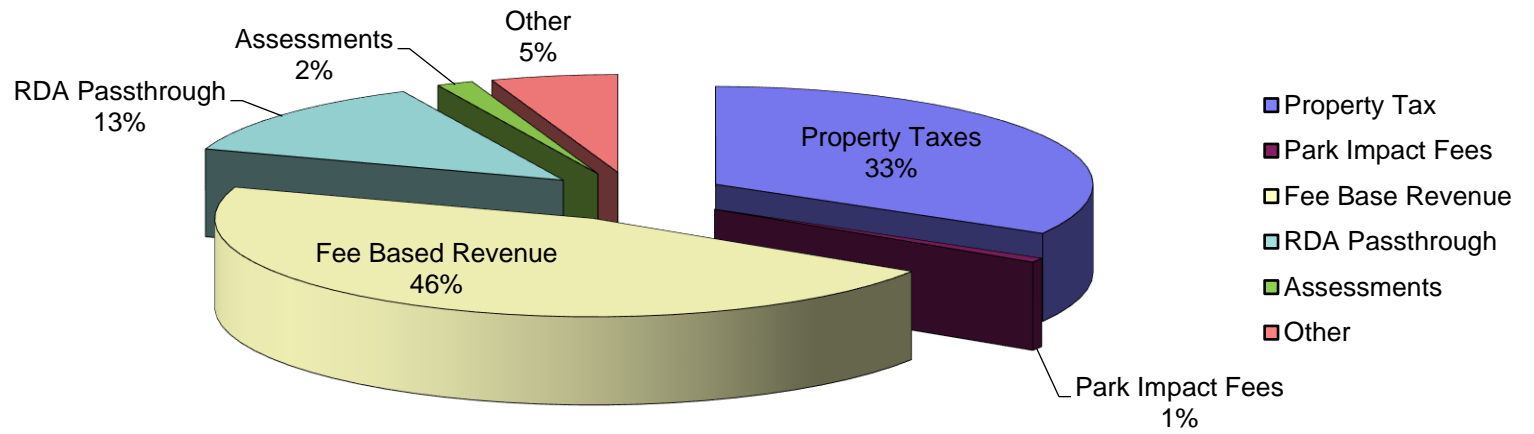
	2020-2021 BUDGET	INCREASE (DECREASE)	2019-2020 BUDGET	2019-2020 ACTUAL YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 ACTUAL	2018-2019 % BUDGET
<b>INCOME</b>								
ASSESSMENTS	85,689	2,462	83,227	47,580.03	57.2%	71,719	71,265.04	99.4%
INTEREST	300	(700)	1,000	552.74	55.3%	300	1,801.58	600.5%
<b>TOTAL INCOME</b>	<b>85,989</b>	<b>1,762</b>	<b>84,227</b>	<b>48,132.77</b>	<b>57.1%</b>	<b>72,019</b>	<b>73,066.62</b>	<b>101.5%</b>
<b>OPERATING EXPENDITURES</b>								
<b>SALARIES AND BENEFITS</b>	<b>63,689</b>	<b>2,462</b>	<b>61,227</b>	<b>45,920.07</b>	<b>75.0%</b>	<b>52,661</b>	<b>52,661.28</b>	<b>100.0%</b>
<b>SERVICES AND SUPPLIES</b>								
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%
<b>SUBTOTAL</b>	<b>17,000</b>	<b>-</b>	<b>17,000</b>	<b>12,905.76</b>	<b>75.9%</b>	<b>14,433</b>	<b>15,806.31</b>	<b>109.5%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>80,689</b>	<b>2,462</b>	<b>78,227</b>	<b>58,825.83</b>	<b>75.2%</b>	<b>67,094</b>	<b>68,467.59</b>	<b>102.0%</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>5,300</b>	<b>(700)</b>	<b>6,000</b>	<b>(10,693.06)</b>	<b>-178.2%</b>	<b>4,925</b>	<b>4,599.03</b>	<b>93.4%</b>
<b>ALLOCATION TO CAPITAL PROJECTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL FUND ACTIVITY</b>	<b>5,300</b>	<b>2,462</b>	<b>6,000</b>	<b>(10,693.06)</b>		<b>4,925</b>	<b>4,599.03</b>	
<b>CAPITAL PROJECTS</b>								
CAPITAL PROJECTS	-	-	-	-	0.0%	-	-	0.0%
<b>CAPITAL PROJECTS FUNDING</b>								
ALLOCATION FROM OPERATIONS	-	-	-	-	0.0%	-	-	0.0%
ALLOCATION FROM SPENDABLE RESTRICTED	-	-	-	-	0.0%	-	-	0.0%
	-	-	-	-		-	-	

Notes:

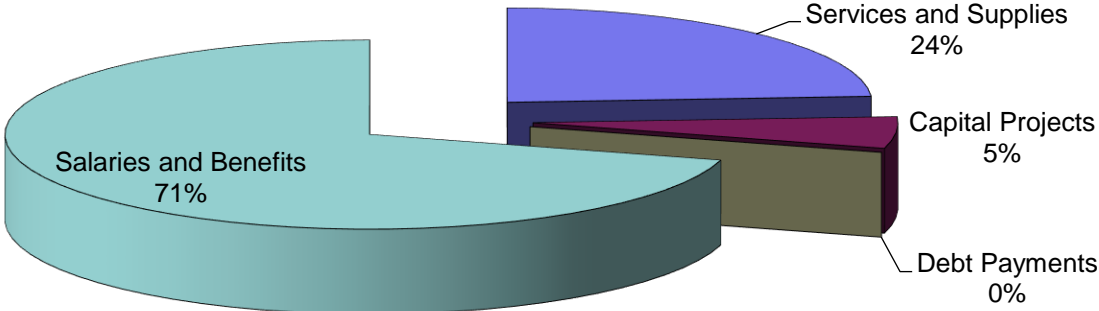
Property tax assessments on the residents in the Baroni Neighborhood Park Assessment District are used to pay the maintenance costs of Baroni Park which is maintained by CARD.

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



# CHICO AREA RECREATION AND PARK DISTRICT

545 VALLOMBROSA AVE, CHICO, CA 95926  
PHONE (530) 895-4711 FAX (530) 895-4721

## RESOLUTION 20-3

### RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHICO AREA RECREATION AND PARK DISTRICT ADOPTING THE PRELIMINARY BUDGET FOR THE 2020-2021 FISCAL YEAR

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

**WHEREAS**, pursuant to Section 5784.1 of the Public Resources Code of the State of California, the Board of Directors of the Chico Area Recreation and Park District is required to adopt a Preliminary Budget and to make it available for public inspection; and

**WHEREAS**, pursuant to Section 5784.1 of the Public Resources Code of the State of California, the Board of Directors of the Chico Area Recreation and Park District is required to conduct a Public Hearing prior to the adoption of the Final Budget;

**NOW, THEREFORE, BE IT HEREBY RESOLVED** that the Board of Directors of the Chico Area Recreation and Park District, in accordance with certain provisions of the Public Resources Code of the State of California, adopts the 2020-2021 Preliminary Budget, and does, by this action, hereby make it available for public inspection; and

**BE IT FURTHER RESOLVED**, that the Board of Directors of the Chico Area Recreation and Park District, in accordance with the Public Resources Code of the State of California, has determined that a Public Hearing on the Preliminary Budget for the Fiscal Year 2020-2021 will be conducted at 6:00 pm on the 21<sup>st</sup> Day of May, 2020 and the Board of Directors will consider adoption of the Final Budget for the Fiscal Year 2020-2021 on the 18<sup>th</sup> of June 2020. The Board Meetings will be held at either the CARD Center located at 545 Vallombrosa Avenue, Chico, CA, or they may be held remotely in accordance with Governor Gavin Newsom's Executive Order N-25-20, issued March 12, 2020, and Government Code Section 54954(e). Information will be provided with the meeting agendas.

**PASSED AND ADOPTED**, at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the 16<sup>th</sup> of April 2020 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

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Tom Lando, Chair  
Board of Directors

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Ann Willmann  
Secretary to the Board