

Fiscal Year 2024-2025 Final Budget - Draft





May 23, 2024

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

Subj: 2024-2025 Budget Transmittal

Dear Directors,

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

Highlights:

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

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

With gratitude,

Annabel Grimm
General Manager

May 23, 2024

Budget Calendar



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Total	28,406,620
--------------	-------------------

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

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

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

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

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