



Chico Area Recreation and Park District  
Budget Comparison Report

General Fund

	FY 2025 Total Activity	FY 2026 Total Activity	FY 2026 Adopt Final	FY 2027 2nd Budget	Increase / (Decrease)	%
<b>Fund: 90 - General Fund</b>						
<b>Revenue</b>						
50 - Taxes	7,317,148	6,461,083	7,400,000	7,500,000	100,000	1%
53 - Operating Income	8,094,510	5,824,538	6,920,012	10,300,000	3,379,988	49%
55 - Other Income	493,455	221,060	558,530	410,000	(148,530)	-27%
<b>Total Revenue:</b>	<b>15,905,114</b>	<b>12,506,680</b>	<b>14,878,542</b>	<b>18,210,000</b>	<b>3,331,458</b>	<b>22%</b>
<b>Expense</b>						
60 - Salaries & Wages	6,818,400	6,771,435	8,103,452	9,500,000	1,396,548	17%
61 - Employee Benefits	2,107,616	2,162,208	2,458,549	3,025,000	566,451	23%
62 - Supplies & Services	2,077,204	2,017,119	2,425,769	3,100,000	674,232	28%
63 - Repairs & Maintenance	327,071	276,821	242,325	285,000	42,675	18%
64 - Utilities	724,389	695,547	893,405	1,025,000	131,595	15%
65 - Contracts	689,524	738,728	706,200	710,000	3,800	1%
69 - Other Expenses	-	-	20,000	20,000	-	0%
<b>Total Expense:</b>	<b>12,744,204</b>	<b>12,661,857</b>	<b>14,849,699</b>	<b>17,665,000</b>	<b>2,815,301</b>	<b>31.266</b>
<b>Class: 70 - Non Recurring Operating Expenses</b>						
7000 - ADA Improvements	-	135,000	135,000	135,000	-	0%
7005 - Deferred Maintenance	-	150,000	150,000	150,000	-	0%
7010 - Replacements & Improvements (<\$25K)	-	212,450	212,450	150,000	(62,450)	-29%
<b>Total Expense:</b>	<b>-</b>	<b>497,450</b>	<b>497,450</b>	<b>435,000</b>	<b>(62,450)</b>	<b>-13%</b>
<b>Total Fund: 90 - General Fund:</b>	<b>3,160,909</b>	<b>(652,627)</b>	<b>(468,607)</b>	<b>110,000</b>	<b>(358,607)</b>	<b>77%</b>



# Budget Comparison Report Program Summary

	<b>FY 2026</b>	<b>FY 2027</b>	<b>Increase /</b>	<b>Notes</b>
	<b>Adopt Final</b>	<b>2nd Budget</b>	<b>(Decrease)</b>	
<b>Department: 116 - Rentals</b>				
53 - Operating Income	550,000	675,000	125,000	
60 - Salaries & Wages	278,767	368,791	90,024	
61 - Employee Benefits	60,384	77,871	17,487	
62 - Supplies & Services	17,200	17,600	400	
<b>Total Department: 116 - Rentals:</b>	<b>193,649</b>	<b>210,739</b>	<b>17,090</b>	
<b>Department: 117 - Public Outreach</b>				
53 - Operating Income	208,000	235,000	(73,000)	Offset is in donations
60 - Salaries & Wages	147,808	212,121	64,313	
61 - Employee Benefits	52,589	59,795	7,206	
62 - Supplies & Services	147,500	147,800	300	
<b>Total Department: 117 - Public Outreach:</b>	<b>(139,897)</b>	<b>(184,716)</b>	<b>(44,819)</b>	
<b>Department: 200 - Rec Admin</b>				
53 - Operating Income	(25,000)	(14,920)	10,080	Reclass to inclusion
60 - Salaries & Wages	19,718	269,955	250,237	Restructure
61 - Employee Benefits	1,785	72,961	71,176	Restructure
62 - Supplies & Services	36,156	44,756	8,600	
<b>Total Department: 200 - Rec Admin:</b>	<b>(82,659)</b>	<b>(402,592)</b>	<b>(319,933)</b>	
<b>Department: 210 - Youth Programs</b>				
53 - Operating Income	3,694,926	4,205,882	510,956	Reduction of CARD paid ASP
60 - Salaries & Wages	2,664,366	3,209,325	544,959	
61 - Employee Benefits	381,200	538,013	156,813	
62 - Supplies & Services	82,234	92,339	10,105	
<b>Total Department: 210 - Youth Programs:</b>	<b>567,126</b>	<b>366,205</b>	<b>(200,921)</b>	

	<b>FY 2026</b>	<b>FY 2027</b>	<b>Increase /</b>	<b>Notes</b>
	<b>Adopt Final</b>	<b>2nd Budget</b>	<b>(Decrease)</b>	
<b>Department: 220 - Ice Rink Recreation</b>				
53 - Operating Income	290,776	325,000	34,224	Includes sponsorship \$
60 - Salaries & Wages	80,319	93,000	12,681	
61 - Employee Benefits	6,145	9,951	3,806	
62 - Supplies & Services	16,947	31,000	14,053	
<b>Total Department: 220 - Ice Rink Recreation:</b>	<b>187,365</b>	<b>191,049</b>	<b>3,684</b>	
<b>Department: 230 - Nature Programs</b>				
53 - Operating Income	232,238	225,892	(6,346)	Camp activity reclass to Youth Programs
55 - Other Income	8,530	8,530	-	
60 - Salaries & Wages	199,913	372,586	172,673	
61 - Employee Benefits	48,362	96,230	47,868	
62 - Supplies & Services	25,102	37,850	12,748	
<b>Total Department: 230 - Nature Programs:</b>	<b>(32,609)</b>	<b>(272,244)</b>	<b>(239,635)</b>	
<b>Department: 235 - Sports</b>				
53 - Operating Income	782,851	889,608	106,757	Camp activity reclass to Youth Programs
60 - Salaries & Wages	801,749	735,067	(66,682)	
61 - Employee Benefits	138,243	147,276	9,033	
62 - Supplies & Services	78,493	95,190	16,697	
<b>Total Department: 235 - Sports:</b>	<b>(235,634)</b>	<b>(87,924)</b>	<b>147,710</b>	
<b>Department: 240 - Contract Programs</b>				
53 - Operating Income	427,828	449,219	21,391	
60 - Salaries & Wages	69,276	88,953	19,677	
61 - Employee Benefits	23,362	27,777	4,415	
62 - Supplies & Services	255,216	268,004	12,788	
<b>Total Department: 240 - Contract Programs:</b>	<b>335,190</b>	<b>332,490</b>	<b>(2,700)</b>	
<b>Department: 250 - Adult Programs</b>				
53 - Operating Income	1,328	25,000	23,672	
62 - Supplies & Services	-	30,000	30,000	
<b>Total Department: 250 - Adult Programs:</b>	<b>1,328</b>	<b>(5,000)</b>	<b>(6,328)</b>	

	<b>FY 2026</b>	<b>FY 2027</b>	<b>Increase /</b>	<b>Notes</b>
	<b>Adopt Final</b>	<b>2nd Budget</b>	<b>(Decrease)</b>	
<b>Department: 245 - Aquatics Recreation</b>				
53 - Operating Income	332,920	1,962,666	1,629,746	Reflects fall opening of aquatics center
60 - Salaries & Wages	282,408	595,787	313,379	
61 - Employee Benefits	33,538	163,041	129,503	
62 - Supplies & Services	13,990	1,215,101	1,201,111	
<b>Total Department: 245 - Aquatics Recreation:</b>	<b>2,984</b>	<b>(11,263)</b>	<b>(14,247)</b>	
<b>Total Programs:</b>	<b>796,843</b>	<b>136,744</b>	<b>(660,099)</b>	



	%			
<b>Object</b>	<b>FY 2027</b>	<b>FY 2026</b>	<b>Increase /</b>	
<b>Fund: 90 - General Fund</b>	<b>2nd Budget</b>	<b>Adopt Final</b>	<b>(Decrease)</b>	
<b>Class: 50 - Taxes</b>				
5021 - Property Taxes: Current Secured	5,250,000	5,250,000	-	0
5022 - Property Taxes: Current Unsecured	350,000	250,000	(100,000)	-28.6
5024 - Property Taxes: Supplemental	200,000	200,000	-	0
5026 - Property Taxes: Pass-Through RDA	1,650,000	1,650,000	-	0
5029 - Homeowner Property Tax Relief	50,000	50,000	-	0
<b>Total Class: 50 - Taxes:</b>	<b>7,500,000</b>	<b>7,400,000</b>	<b>(100,000)</b>	<b>-1.33</b>
<b>Class: 53 - Operating Income</b>				
5130 - Donations	100,000	2,000	(98,000)	-98
5345 - Rebates	40,000	40,000	-	0
5360 - Reimbursed Expenses	280,000	-	(280,000)	-100
<b>Total Class: 53 - Operating Income:</b>	<b>420,000</b>	<b>42,000</b>	<b>(378,000)</b>	<b>-90</b>
<b>Class: 55 - Other Income</b>				
5550 - Investment Income	250,000	500,000	250,000	100
5560 - Grant Income	105,000	-	(105,000)	-100
5570 - Other Income	50,000	50,000	-	0
<b>Total Class: 55 - Other Income:</b>	<b>405,000</b>	<b>550,000</b>	<b>145,000</b>	<b>35.8</b>
<b>Total Fund: 90 - General Fund:</b>	<b>8,325,000</b>	<b>7,992,000</b>	<b>(333,000)</b>	<b>-4</b>
<b>Report Total:</b>	<b>8,325,000</b>	<b>7,992,000</b>	<b>(333,000)</b>	<b>-4</b>



Chico Area Recreation and Park District

# Budget Comparison Report

## Group Summary

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



Chico Area Recreation and Park District  
Budget Comparison Report

Assessment Summary

	FY 2025 Total Activity	FY 2026 Total Activity	FY 2026 Adopt Final	FY 2027 2nd Budget	Increase / (Decrease)	%
<b>Fund: 60 - Baroni Park</b>						
<b>Revenue</b>						
50 - Taxes	107,160	107,980	107,400	114,000	6,600	6.1453
53 - Operating Income	-	-	34,755	-	(34,755)	-100
55 - Other Income	8,135	3,036	-	-	-	0
<b>Total Revenue:</b>	<b>115,295</b>	<b>111,016</b>	<b>142,155</b>	<b>114,000</b>	<b>(28,155)</b>	<b>-19.81</b>
<b>Expense</b>						
60 - Salaries & Wages	53,270	61,207	63,902	-	(63,902)	-100
61 - Employee Benefits	15,813	21,986	25,725	-	(25,725)	-100
62 - Supplies & Services	3,075	3,462	11,853	83,009	71,156	600.32
63 - Repairs & Maintenance	9,488	1,394	13,425	-	(13,425)	-100
64 - Utilities	10,091	11,370	14,500	21,750	7,250	50
65 - Contracts	6,031	4,595	7,750	4,241	(3,509)	-45.28
<b>Total Expense:</b>	<b>97,769</b>	<b>104,013</b>	<b>137,155</b>	<b>109,000</b>	<b>(28,155)</b>	<b>-20.53</b>
<b>Total Fund: 60 - Baroni Park:</b>	<b>17,526</b>	<b>7,002</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0</b>
<b>Fund: 63 - Indigo Park</b>						
<b>Revenue</b>						
50 - Taxes	53,398	48,931	48,600	48,600	-	0
53 - Operating Income	17,538	-	45,931	-	(45,931)	-100
55 - Other Income	3,393	1,169	-	-	-	0
<b>Total Revenue:</b>	<b>74,329</b>	<b>50,100</b>	<b>94,531</b>	<b>48,600</b>	<b>(45,931)</b>	<b>-48.59</b>
<b>Expense</b>						
60 - Salaries & Wages	41,292	42,853	45,691	-	(45,691)	-100
61 - Employee Benefits	12,337	15,077	17,780	-	(17,780)	-100
62 - Supplies & Services	2,955	1,746	11,727	36,351	24,624	209.98
63 - Repairs & Maintenance	2,514	1,669	6,575	-	(6,575)	-100
64 - Utilities	4,590	5,495	5,008	8,008	3,000	59.904
65 - Contracts	-	-	7,750	4,241	(3,509)	-45.28
<b>Total Expense:</b>	<b>63,687</b>	<b>66,840</b>	<b>94,531</b>	<b>48,600</b>	<b>(45,931)</b>	<b>-48.588</b>
<b>Total Fund: 63 - Indigo Park:</b>	<b>10,641</b>	<b>(16,740)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>

	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>Increase /</b>	<b>%</b>
	<b>Total</b>	<b>Total</b>	<b>Adopt</b>	<b>2nd</b>	<b>(Decrease)</b>	
	<b>Activity</b>	<b>Activity</b>	<b>Final</b>	<b>Budget</b>		
<b>Fund: 65 - Oak Way Park</b>						
<b>Revenue</b>						
50 - Taxes	23,124	22,630	23,900	23,900	-	0
53 - Operating Income	125,346	-	158,290	-	(158,290)	-100
55 - Other Income	1,387	1,400	-	-	-	0
<b>Total Revenue:</b>	<b>149,857</b>	<b>24,029</b>	<b>182,190</b>	<b>23,900</b>	<b>(158,290)</b>	<b>-86.88</b>
<b>Expense</b>						
60 - Salaries & Wages	68,505	73,016	100,112	-	(100,112)	-100
61 - Employee Benefits	21,961	25,487	31,979	-	(31,979)	-100
62 - Supplies & Services	14,259	12,187	11,943	-	(11,943)	-100
63 - Repairs & Maintenance	24,464	6,807	12,900	-	(12,900)	-100
64 - Utilities	15,002	12,746	17,506	19,659	2,153	12.299
65 - Contracts	6,032	4,595	7,750	4,241	(3,509)	-45.28
<b>Total Expense:</b>	<b>150,223</b>	<b>134,837</b>	<b>182,190</b>	<b>23,900</b>	<b>(158,290)</b>	<b>-86.88</b>
<b>Total Fund: 65 - Oak Way Park:</b>	<b>(366)</b>	<b>(110,807)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Fund: 67 - Peterson Park (Amber Grove)</b>						
<b>Revenue</b>						
50 - Taxes	42,308	41,013	42,528	42,528	-	0
53 - Operating Income	66,916	-	115,702	-	(115,702)	-100
55 - Other Income	2,543	1,245	-	-	-	0
<b>Total Revenue:</b>	<b>111,766</b>	<b>42,258</b>	<b>158,229</b>	<b>42,528</b>	<b>(115,702)</b>	<b>-73.12</b>
<b>Expense</b>						
60 - Salaries & Wages	61,483	63,617	72,668	-	(72,668)	-100
61 - Employee Benefits	19,718	22,116	27,732	-	(27,732)	-100
62 - Supplies & Services	4,923	2,820	11,907	8,890	(3,018)	-25.34
63 - Repairs & Maintenance	2,282	2,557	5,525	-	(5,525)	-100
64 - Utilities	16,554	12,356	22,647	29,397	6,750	29.805
65 - Contracts	6,032	4,693	7,750	4,241	(3,509)	-45.28
<b>Total Expense:</b>	<b>110,992</b>	<b>108,158</b>	<b>148,229</b>	<b>42,528</b>	<b>(105,702)</b>	<b>-71.31</b>
<b>Total Fund: 67 - Peterson Park (Amber Grove):</b>	<b>774</b>	<b>(65,900)</b>	<b>10,000</b>	<b>-</b>	<b>(10,000)</b>	<b>-100</b>