



FINANCE COMMITTEE AGENDA

A Committee of the Chico Area Recreation and Park District Board

545 Vallombrosa Avenue, Chico, CA 95926 | (530) 895-4711

Members –Tom Lando and Michael McGinnis

Thursday, December 15, 2022 – 3:45 P.M.

If you need an accommodation to participate in this meeting, please call (530) 895-4711

Posted prior to 4:00 PM
Monday, December 12, 2022

AGENDA

A. Call to Order

B. Public Comments

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

C. Monthly Financial Report for November 2022 – *Action Requested:* The Committee recommend to the Board of Directors that they approve the Monthly Financial Report.

D. UAL (CalPERS Unfunded Accrued Liability) Update – *Information/Possible Action*

E. Cell Phone Stipends (Staff report 22-37) – *Information/Possible Action*

Discussion about incorporating a cell phone stipend for employees instead of the use of a company cell phone.

F. Directors' Comments

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

G. Adjournment

Adjourn to the next scheduled Finance Committee Meeting.



STAFF REPORT

DATE: December 15, 2022
TO: Finance Committee
FROM: Annabel Grimm, General Manager
SUBJECT: November 2022 Financials

There are a few items to note in the November financials:

- On page 5, the Balance Sheet shows Cash approximately \$1.1 M lower than last year and the prior month. This is due to the timing of property tax income and payments from Chico Unified, which are expected in December. Once those payments are recorded, the cash balance will be restored.
- On page 6, long-term debt pension liability is down to \$657K from \$2.6 M. The amount was adjusted to recognize CalPERS' rate of return for the prior year of 21%. The projected rate of return for this year is currently -6.8%, which will spike the expense in the coming year.
- On page 10, Instructor salaries are trending higher than budgeted. This is due to providing substitute instructors for two programs. The offset is realized in the income line for camps.
- On page 11, operating expenses are at 44% of the overall budget. As reported last month, some prior year expenses, one-time purchases, and reimbursed costs impact this percentage. The equipment line contains about \$16,000 of prior year expenses for back-ordered tables and chairs.
- Program observations remain in line with what was reported last month.



FINANCIAL STATEMENTS

FISCAL YEAR 2022/2023

NOVEMBER 2022

**CHICO AREA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS - TABLE OF CONTENTS
NOVEMBER 2022**

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NOTE: This completes 5 months of the fiscal year and represents 42% of the year.

CHICO AREA RECREATION AND PARK DISTRICT
 BALANCE SHEET SUMMARY - ALL FUNDS
 NOVEMBER 2022



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
ASSETS							
CASH	5,306,528	6,914,533	424,472	42	76	83,758	12,729,409
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	-	-	-	-
RECEIVABLES	1,466,408	-	21,375	-	-	-	1,487,783
DUE FROM OTHER FUNDS	182,880	-	-	-	-	-	182,880
TOTAL CURRENT ASSETS	6,955,817	6,914,533	445,847	42	76	83,758	14,400,073
PREPAID EXPENSES	-	-	-	-	-	-	-
FIXED ASSETS	43,280,933	-	-	-	-	-	43,280,933
ACCUMULATED DEPRECIATION	(16,929,212)	-	-	-	-	-	(16,929,212)
SUBTOTAL	26,351,721	-	-	-	-	-	26,351,721
TOTAL ASSETS	33,307,538	6,914,533	445,847	42	76	83,758	40,751,794
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,186,655	-	-	-	-	-	1,186,655
LIABILITIES							
ACCOUNTS PAYABLE	5,518	-	-	-	-	-	5,518
ACCRUED EXPENSES	241,817	-	-	-	-	-	241,817
DUE TO OTHER FUNDS	-	-	-	63,581	56,109	63,189	182,880
OTHER LIABILITIES	1,051,775	-	-	-	-	-	1,051,775
TOTAL CURRENT LIABILITIES	1,299,110	-	-	63,581	56,109	63,189	1,481,990
LONG-TERM DEBT							
NET PENSION LIABILITY	657,142	-	-	-	-	-	657,142
LIABILITY FOR COMPENSATED ABSENCES	263,428	-	-	-	-	-	263,428
SUBTOTAL	920,570	-	-	-	-	-	920,570
TOTAL LIABILITIES	2,219,680	-	-	63,581	56,109	63,189	2,402,560
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	755,205	-	-	-	-	-	755,205
FUND BALANCE							
RESTRICTED	-	5,394,437	417,557	42	76	81,251	5,893,363
SPENDABLE - COMMITTED	2,501,500	-	-	-	-	-	2,501,500
SPENDABLE - ASSIGNED	-	-	-	-	-	-	-
SPENDABLE - UNASSIGNED	5,182,360	-	-	-	-	-	5,182,360
NON-SPENDABLE	26,424,809	-	-	-	-	-	26,424,809
="NOTE: This completes "&Inputs!R[-47]C[1]&" months of the fiscal year	34,108,669	5,394,437	417,557	42	76	81,251	40,002,031
TOTAL NET INCOME (LOSS)	(2,178,393)	1,520,096	28,290	(63,581)	(56,109)	(60,682)	(810,380)
CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS	(414,329)						
TOTAL FUND BALANCE	31,515,947	6,914,533	445,847	(63,540)	(56,033)	20,569	38,777,323

CHICO AREA RECREATION AND PARK DISTRICT
SUMMARY - ALL FUNDS
NOVEMBER 2022



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
REVENUE							
FEE BASED PROGRAM INCOME	1,461,065	-	-	-	-	-	1,461,065
OTHER INCOME	389,532	-	-	-	-	-	389,532
RDA PASSTHROUGH	-	-	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-
TAX INCOME / COUNTY	299,938	-	-	-	-	-	299,938
PARK IMPACT FEES	-	1,353,197	16,625	-	-	-	1,369,822
ASSESSMENTS	-	-	-	-	-	-	-
OPERATING TRANSFER IN	-	-	-	-	-	-	-
TOTAL REVENUE	2,150,535	1,353,197	16,625	-	-	-	3,520,357
EXPENSE							
SALARIES & BENEFITS	2,941,617	-	-	52,465	41,309	52,465	3,087,854
SERVICES & SUPPLIES	1,244,795	-	-	11,117	14,801	10,725	1,281,437
OPERATING TRANSFER OUT	-	-	-	-	-	-	-
CONTRIB. TO OTHER AGENCIES	9,997	-	-	-	-	-	9,997
CONTINGENCIES	-	-	-	-	-	-	-
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	-	-	-
TOTAL EXPENSE	4,196,409	-	-	63,581	56,109	63,189	4,379,289
NET REVENUE BEFORE SPECIAL EXPENSE	(2,045,874)	1,353,197	16,625	(63,581)	(56,109)	(63,189)	(858,931)
SPECIALLY ALLOCATED ITEMS							
DEPRECIATION	362,346	-	-	-	-	-	362,346
FAIR MARKET VALUE ADJUSTMENT	(229,827)	(166,899)	(11,665)	-	-	(2,507)	(411,395)
TOTAL SPECIALLY ALLOCATED	132,520	(166,899)	(11,665)	-	-	(2,507)	(49,049)
REVENUE OVER (UNDER)	(2,178,393)	1,520,096	28,290	(63,581)	(56,109)	(60,682)	(809,882)

CAPITAL ASSETS AND REPAIR PROJECTS							
CAPITAL / REPAIR PROJECTS	1,065,235	-	-	-	-	-	1,065,235
CAPTIAL PROJECTS REIMBURSEMENT	650,906	-	-	-	-	-	650,906
NET CAPITAL PROJECTS	(414,329)	-	-	-	-	-	(414,329)

TOTAL REVENUE OVER (UNDER) EXPENDITURES	(2,592,722)	1,520,096	28,290	(63,581)	(56,109)	(60,682)	(1,224,211)
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CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
NOVEMBER 2022

	NOVEMBER 2022	NOVEMBER 2021	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	4,425,383	5,533,212	(1,107,829)	-20%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	1,066	2,186	(1,120)	-51%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	-	501	(501)	-100%
CASH - GOLDEN VALLEY BANK	807,225	647,887	159,338	25%
PETTY CASH	800	800	-	0%
BANK SUSPENSE	72,055	181,734	(109,679)	-60%
SUBTOTAL	5,306,528	6,366,320	(1,059,791)	-17%
RECEIVABLES				
ACCOUNTS RECEIVABLE	1,466,408	760,936	705,473	93%
RECEIVABLES	1,466,408	760,936	705,473	93%
DUE FROM OTHER FUNDS				
DUE TO GENERAL FUND FROM OTHER FUNDS	182,880	119,831	63,049	53%
TOTAL CURRENT ASSETS	6,955,817	7,247,087	(291,270)	-4%
FIXED ASSETS				
LAND	11,634,791	11,634,791	-	0%
LAND IMPROVEMENTS	28,357,507	25,665,064	2,692,444	10%
LEASEHOLD IMPROVEMENTS	1,098,163	1,098,163	-	0%
EQUIPMENT	1,070,014	1,050,533	19,481	2%
EQUIPMENT - COMPUTERS	296,192	276,499	19,692	7%
EQUIPMENT - AUTOS	474,688	399,660	75,028	19%
** CONSTRUCTION IN PROGRESS	349,579	1,619,827	(1,270,248)	-78%
SUBTOTAL	43,280,933	41,744,537	1,536,397	4%
ACCUMULATED DEPRECIATION	(16,929,212)	(15,708,362)	(1,220,850)	8%
SUBTOTAL	26,351,721	26,036,174	315,547	1%
TOTAL ASSETS	33,307,538	33,283,261	24,277	0%
5 months of the fiscal year and represents 42% of the year.				
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,186,655	1,437,135	(250,480)	-17%

FOOTNOTES:

* General Fund Cash amount includes \$2,501,500 in Reserves

** Construction in Progress consists of the DFJ HVAC, Bocce Ball Court, Oakway Park Playground, and Chapman Park Renovation.

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
NOVEMBER 2022

	NOVEMBER 2022	NOVEMBER 2021	Increase (Decrease)	
			\$ Change	% Change
LIABILITIES				
ACCOUNTS PAYABLE	5,518	84,552	(79,034)	-93%
ACCRUED EXPENSES				
ACCRUED PAYROLL	201,365	116,601	84,764	0%
PAYROLL FEDERAL TAXES	17,575	11,569	6,006	52%
PAYROLL STATE TAXES	5,842	3,510	2,332	66%
PAYROLL EMPLOYEE MEDI & FICA	19,752	11,865	7,886	66%
PAYROLL EMPLOYER MEDI & FICA LIAB	19,585	11,698	7,886	67%
PAYROLL SDI	2,879	1,863	1,016	55%
PAYROLL GARNISHMENTS	(30,355)	564	(30,919)	-5481%
UNION DUES - SUPERVISORS	517	446	71	16%
UNION DUES - PARKS	737	1,334	(597)	0%
EMPLOYER CALPERS	-	-	-	-100%
457 EMPLOYEE CONTRIBUTIONS	5,452	5,002	450	9%
EMPLOYEE VOLUNTARY LIFE/AD&D	-	-	-	0%
EMPLOYEE MEDICAL WITHHOLDINGS	(1,531)	(1,531)	-	0%
VOUCHERS PAYABLE ACCRUAL	-	(100,000)	100,000	0%
ACCRUED EXPENSES	241,817	62,922	178,895	284%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM GENERAL FUND	-	-	-	0%
OTHER LIABILITIES				
BANK CHARGE CLEARING ACCOUNT	-	(37,608)	37,608	-100%
DEFERRED REVENUE	991,699	933,006	58,693	6%
OTHER LIAB - CLASS CLEARING ACCT	3,423	4,282	(859)	-20%
UNEARNED REVENUE	(0)	6,049	(6,049)	-100%
SECURITY DEPOSITS	48,250	43,600	4,650	11%
TIME EXPIRED HOLDING ACCT	8,403	7,403	1,000	14%
SUBTOTAL	1,051,775	956,731	95,043	10%
TOTAL CURRENT LIABILITIES	1,299,110	1,104,205	194,905	18%
LONG-TERM DEBT				
NET PENSION LIABILITY	657,142	2,673,147	(2,016,005)	-75%
LIABILITY FOR COMPENSATED ABSENCES	263,428	230,883	32,545	14%
SUBTOTAL	920,570	2,904,030	(1,983,460)	-68%
TOTAL LIABILITIES	2,219,680	4,008,235	(1,788,555)	-45%
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	755,205	387,623	367,582	95%

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
NOVEMBER 2022

FUND BALANCE	NOVEMBER 2022	NOVEMBER 2021	Increase (Decrease)	
			\$ Change	% Change
SPENDABLE - COMMITTED				
SPENDABLE - COMMITTED - PETTY CASH	1,500	1,500	-	0%
SPENDABLE - COMMITTED - GENERAL RESERVE	2,500,000	2,000,000	500,000	25%
SUBTOTAL	2,501,500	2,001,500	500,000	25%
SPENDABLE - ASSIGNED	-	-	-	0%
SPENDABLE - UNASSIGNED	5,182,360	4,470,982	711,378	16%
NON-SPENDABLE	26,424,809	26,036,174	388,635	1%
TOTAL FUND BALANCE - GENERAL FUND	34,108,669	33,694,156	414,513	1%
TOTAL NET INCOME (LOSS)	(2,178,393)	(1,884,490)	(293,904)	16%
CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS	(414,329)	22,618	(436,947)	-1932%
TOTAL FUND BALANCE	31,515,947	31,787,048	(271,102)	-1%

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY
GENERAL FUND - FUND 2490
NOVEMBER 2022
REPRESENTS 42% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
REVENUE								
FEE BASED PROGRAM INCOME	3,505,637	1,461,065	41.7%	2,044,572	3,030,341	1,270,274	41.9%	190,791
OTHER INCOME	664,865	389,532	58.6%	275,333	528,350	221,599	41.9%	167,933
RDA PASSTHROUGH	1,600,000	-	0.0%	1,600,000	1,540,000	5,190	0.3%	(5,190)
INVESTMENT INCOME	45,000	-	0.0%	45,000	40,000	18,025	45.1%	(18,025)
TAX INCOME / COUNTY	4,655,000	299,938	6.4%	4,355,062	4,178,000	230,228	5.5%	69,710
BACKFILL TAX INCOME	-	-	0.0%	-	-	-	0.0%	-
TOTAL REVENUE	10,470,502	2,150,535	20.5%	8,319,967	9,316,691	1,745,315	18.7%	405,220
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	7,320,959	2,941,617	40.2%	4,379,342	6,581,096	2,606,795	39.6%	334,822
SERVICES AND SUPPLIES	2,829,608	1,244,795	44.0%	1,584,813	2,570,458	982,468	38.2%	262,327
OPERATING TRANSFER OUT	267,934	-			113,529	-		
CONTRIB. TO OTHER AGENCIES	15,000	9,997	66.6%	5,003	15,000	-	0.0%	9,997
CONTINGENCIES	20,000	-	0.0%	20,000	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	-	-	0.0%	-	80,681	-	0.0%	-
TOTAL OPERATING EXPENDITURES	10,453,501	4,196,409	40.1%	5,989,158	9,385,764	3,589,262	38.2%	607,146
NET REVENUE BEFORE SPEC. EXP.	17,001	(2,045,874)		2,062,875	(69,073)	(1,843,947)		(201,927)
SPECIALLY ALLOCATED ITEMS								
DEPRECIATION	-	362,346	0.0%	-	-	-	0.0%	362,346
FAIR MARKET VALUE ADJUSTMENT	-	(229,827)	0.0%	229,827	-	40,543	0.0%	(270,369)
TOTAL SPECIALLY ALLOCATED	-	132,520	0.0%	229,827	-	40,543	0.0%	91,977
REVENUE OVER (UNDER) EXPENDITURES	17,001	(2,178,393)			(69,073)	(1,884,490)		(293,904)

**CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY
GENERAL FUND - FUND 2490
NOVEMBER 2022
REPRESENTS 42% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
FEE BASED PROGRAM INCOME								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	2,052,225	697,935	34.0%	1,354,290	1,593,933	572,972	35.9%	124,963
CAMPS	301,300	228,437	75.8%	72,863	266,690	219,096	82.2%	9,340
SUBTOTAL	2,353,525	926,372	39.4%	1,427,153	1,860,623	792,068	42.6%	134,303
AQUATICS	160,570	40,489	25.2%	120,081	184,109	80,235	43.6%	(39,746)
CLASSES								
GENERAL CLASSES	147,260	68,594	46.6%	78,666	84,000	36,762	43.8%	31,831
COMMUNITY BAND	2,000	2,253	112.6%	-	1,000	866	86.6%	1,386
YOUTH CLASSES	65,000	19,642	30.2%	45,358	59,003	21,833	37.0%	(2,191)
SUBTOTAL	214,260	90,489	42.2%	45,358	144,003	59,461	41.3%	31,027
ADULT SPORTS	232,942	93,625	40.2%	139,317	233,995	99,394	42.5%	(2,408)
NATURE CENTER								
PROGRAM FEE INCOME	256,840	144,419	56.2%	112,421	188,560	97,652	51.8%	46,767
GRANT FUNDING	-	-	0.0%	-	185,560	-	0.0%	-
SUBTOTAL	256,840	144,419	56.2%	112,421	374,120	97,652	26.1%	46,767
OTHER PROGRAMS								
SCHOLARSHIPS	(25,000)	(4,029)	16.1%	-	(25,000)	(3,100)	12.4%	(929)
SPECIAL EVENTS	30,000	10,092	33.6%	19,908	6,900	-	0.0%	10,092
SENIOR ADULT PROGRAMS	32,500	4,366	13.4%	28,134	6,000	20,531	342.2%	(16,165)
YOUTH SPORTS	250,000	155,294	62.1%	94,706	245,591	124,031	50.5%	31,263
SUBTOTAL	287,500	165,672	57.6%	142,798	233,491	141,463	60.6%	24,210
TOTAL FEE BASED PROGRAMS	3,505,637	1,461,065	41.7%	2,205,113	3,030,341	1,270,274	41.9%	179,538
OTHER INCOME								
NOTE: TI FACILITY RENTAL INCOME	444,865	192,495	43.3%	252,370	346,450	163,340	47.1%	29,155
REBATES & REIMBURSED COSTS	30,000	30,939	103.1%	-	30,000	26,197	87.3%	4,742
REIMBURSEMENTS - CITY PARKS	180,000	145,841	81.0%	34,159	141,900	24,999	17.6%	120,842
MISCELLANEOUS	-	11,561	0.0%	-	-	2,352	0.0%	9,209
ENDOWMENTS	10,000	5,597	56.0%	4,403	10,000	2,715	27.2%	2,881
DONATIONS	-	3,100	0.0%	-	-	1,996	0.0%	1,104
TOTAL OTHER INCOME	664,865	389,532	58.6%	290,933	528,350	221,599	41.9%	167,933
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,600,000	-	0.0%	1,600,000	1,540,000	5,190	0.3%	(5,190)
INVESTMENT INCOME	45,000	-	0.0%	45,000	40,000	18,025	45.1%	(18,025)
TAX INCOME / COUNTY	4,655,000	299,938	6.4%	4,355,062	4,178,000	230,228	5.5%	69,710
TOTAL REVENUE FROM OTHER AGENCIES	6,300,000	299,938	4.8%	6,000,062	5,758,000	253,443	4.4%	46,495
TOTAL REVENUE	10,470,502	2,150,535	20.5%	8,496,107	9,316,691	1,745,315	18.7%	393,966

**CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY
GENERAL FUND - FUND 2490
NOVEMBER 2022
REPRESENTS 42% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
SALARIES							
FULL-TIME SALARIES	3,055,000	1,258,379	41.2%	2,640,000	1,065,736	40.4%	192,643
PART-TIME SALARIES	2,752,000	1,092,820	39.7%	2,419,334	852,039	35.2%	240,781
ACCUMULATED LEAVE	41,000	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	32,000	42,326	132.3%	53,541	23,291	43.5%	19,035
SUBTOTAL	5,880,000	2,393,525	40.7%	5,153,875	1,941,066	37.7%	452,459
BENEFITS							
FICA	445,000	174,240	39.2%	392,000	145,790	37.2%	28,450
RETIREMENT	629,000	323,724	51.5%	541,000	309,862	57.3%	13,862
HEALTH INSURANCE	565,400	199,619	35.3%	438,500	157,449	35.9%	42,171
UNEMPLOYMENT INSURANCE	30,000	-	0.0%	98,000	7,987	8.2%	(7,987)
WORKERS COMP INSURANCE	120,000	106,963	89.1%	152,000	146,862	96.6%	(39,900)
ALLOCATION TO OTHER FUNDS	(348,441)	(256,455)	73.6%	(194,279)	(102,222)	52.6%	(154,233)
SUBTOTAL	1,440,959	548,091	38.0%	1,427,221	665,729	46.6%	(117,637)
TOTAL SALARIES AND BENEFITS	7,320,959	2,941,617	40.2%	6,581,096	2,606,795	39.6%	334,822

**CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY
GENERAL FUND - FUND 2490
NOVEMBER 2022
REPRESENTS 42% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
SERVICES AND SUPPLIES								
MARKETING	44,000	9,608	21.8%	34,392	30,000	-	0.0%	9,608
UNIFORM APPAREL	8,000	6,014	75.2%	1,986	7,000	1,998	28.5%	4,016
PROGRAM APPAREL	-	5,793	0.0%	-	-	-	0.0%	5,793
COMMUNICATIONS	52,358	22,911	43.8%	29,447	52,358	18,990	36.3%	3,921
* INSURANCE	270,000	292,512	108.3%	-	240,500	240,725	100.1%	51,787
TECHNOLOGY SOFTWARE	105,000	34,202	32.6%	70,798	-	-	0.0%	34,202
TECHNOLOGY HARDWARE	30,000	19,081	63.6%	10,919	20,000	1,494	7.5%	17,586
EQUIPMENT MAINTENANCE	23,250	12,070	51.9%	11,180	22,330	4,979	22.3%	7,091
EQUIPMENT	9,200	31,475	342.1%	-	14,621	10,168	69.5%	21,307
VEHICLE MAINTENANCE	18,000	10,265	57.0%	7,735	12,500	7,566	60.5%	2,698
STRUCTURE & GROUNDS	190,950	87,438	45.8%	103,512	178,100	26,666	15.0%	60,772
VANDALISM	5,460	599	11.0%	4,861	5,445	983	18.1%	(384)
SERVICES	292,200	82,294	28.2%	209,906	5,400	2,185	40.5%	82,294
** CONTRACT SERVICES	716,616	232,381	32.4%	484,235	827,000	302,115	36.5%	(69,734)
LEGAL NOTICES	1,000	254	25.4%	746	22,000	-	0.0%	254
RECRUITMENT	25,000	4,487	17.9%	20,513	-	-	0.0%	4,487
RENT/LEASE STRUCTURES	2,000	500	25.0%	1,500	2,000	1,000	50.0%	(500)
SMALL TOOLS	3,900	11,811	302.9%	-	3,905	519	13.3%	11,292
PROFESSIONAL DEVELOPMENT	28,000	15,160	54.1%	12,840	33,500	11,982	35.8%	3,178
MISCELLANEOUS	10,000	3,515	35.1%	6,485	14,000	1,264	9.0%	2,251
SUPPLIES	366,540	115,904	31.6%	250,636	340,020	60,110	17.7%	55,665
HOSPITALITY	5,000	5,417	108.3%	-	5,000	-	0.0%	2,751
FUEL	50,000	13,580	27.2%	36,420	60,000	15,386	25.6%	(1,807)
TRANSPORTATION	3,700	1,980	53.5%	1,720	3,470	-	0.0%	1,980
DIST OFFICE BOARD MTG EXP	10,000	2,675	26.8%	7,325	10,000	4,200	42.0%	(1,525)
USE TAX	1,500	-	0.0%	1,500	1,500	-	0.0%	-
TRAVEL	10,000	898	9.0%	9,102	15,000	744	5.0%	154
=NOTE: This completes "&Inputs!R[-47]!	2,281,674	1,022,694	44.8%	1,317,888	1,925,649	713,076	37.0%	309,138
UTILITIES								
WATER	151,521	44,953	29.7%	106,568	97,955	62,777	64.1%	(17,824)
ELECTRICITY	309,072	162,028	52.4%	147,044	280,196	135,540	48.4%	26,488
GAS	79,992	12,136	15.2%	67,856	65,743	13,908	21.2%	(1,772)
SEWER	7,349	2,984	40.6%	4,365	6,400	3,237	50.6%	(253)
SUBTOTAL	547,934	222,101	40.5%	325,833	450,294	215,463	47.8%	6,638
TOTAL SERVICE & SUPPLY	2,829,608	1,244,795	44.0%	1,643,721	2,570,458	982,468	38.2%	263,903

* Insurance is paid in July for the Fiscal Year

** Contract Services budget adjusted. \$18,000 moved to Recruitment. \$105,000 moved to Technology Software. \$274,400 moved to Services.

**CHICO AREA RECREATION AND PARK DISTRICT
CAPITAL PROJECTS / FIXED ASSETS SUMMARY
NOVEMBER 2022
REPRESENTS 42% OF THE YEAR**

	ORIGINAL 2022-2023 BUDGET	REVISED 2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget
CAPITAL PROJECTS					
ADA - COMPLETE TRANSITION PLAN	135,000	135,000	12,269	9.1%	122,731
HOOKER OAK SOFTBALL LIGHTING	890,000	890,000	382,407	43.0%	507,593
** HOOKER OAK BASKETBALL RESURFACE	35,400	73,900	-	0.0%	35,400
FIELDHOUSE HVAC	66,000	66,000	-	0.0%	66,000
POOL ROOM ROOF REPLACEMENT	48,000	48,000	-	0.0%	48,000
** ROTARY PARK BASKETBALL RESURFACE	35,400	73,900	-	0.0%	35,400
DISTRICT WIDE DEFERRED MAINTENANCE	140,000	140,000	50,132	35.8%	89,868
HOOKER OAK TOT LOT PLAYGROUND	192,000	192,000	-	0.0%	192,000
PETERSON PARK PLAYGROUND	198,240	198,240	-	0.0%	198,240
COMMUNITY PARK PICKLEBALL CONVERSION	84,000	84,000	-	0.0%	84,000
DFJ HVAC REPLACEMENT	550,000	550,000	379,647	69.0%	170,353
BOCCE BALL COURT	450,000	450,000	28,745	6.4%	421,255
OAK WAY PLAYGROUND - PROP 68	-	8,123	370	0.0%	-
DFJ CHAPMAN PARK RENOVATION	2,900,000	2,900,000	45,594	1.6%	2,854,406
COMMUNITY CENTER OVEN REPLACEMENT	-	26,256	-	0.0%	-
SUBTOTAL CAPITAL PROJECTS	5,724,040	5,835,419	899,164	15.7%	4,825,246
FIELD/PROGRAM EQUIPMENT					
TRACTOR	102,000	102,000	-	0.0%	102,000
2023 DECK MOWER	100,000	100,000	-	0.0%	100,000
GATOR	15,000	15,000	-	0.0%	15,000
DECK MOWER	85,000	85,000	82,473	97.0%	2,527
SUBTOTAL FIELD/PROGRAM EQUIPMENT	302,000	302,000	82,473	27.3%	219,527
VEHICLES					
* ROVING CREW TRUCK	-	36,500	31,109	0.0%	-
PROJECT CREW TRUCK	65,000	65,000	52,488	80.8%	12,512
=NOTE: This completes "&Inputs!R[-47]C[1]&" months	65,000	101,500	83,597	128.6%	12,512
TOTAL CAPITAL PROJECTS/FIXED ASSETS	6,091,040	6,238,919	1,065,235	17.5%	5,025,805

CAPITAL PROJECTS REIMBURSEMENT					
CPRS PLAYGROUND GRANT	150,000	150,000	-	0.0%	150,000
CHAPMAN PROP 68 GRANT FUNDING	2,900,000	2,900,000	-	0.0%	2,900,000
OAK WAY PROP 68 GRANT FUNDING	-	8,123	-	0.0%	-
COMMUNITY PARK IMPACT FEE FUND	450,000	450,000	-	0.0%	450,000
GENERAL FUND UNASSIGNED FUND BALANCE	2,591,040	2,730,796	-	0.0%	2,591,040
ROTARY DONATIONS	-	-	-	0.0%	-
CITY OF CHICO - CENTENNIAL PARK	-	-	650,906	0.0%	-
TOTAL CAPITAL PROJECTS REIMBURSEMENT	6,091,040	6,238,919	650,906	10.7%	5,440,134

TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS	-	-	(414,329)	0.0%	414,329
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* Roving Crew Truck budgeted and ordered in FY 2021/2022, received and paid in FY 2022/2023.

Budget should have been carried over.

** Board Approved an increase of \$77,000 to Hooker Oak and Rotary Park Basketball Resurfaces. Approved 10/06/2022

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2021-2022
November 2022
Month 5 and 42% of the Year

DESCRIPTION	2022-2023 Budget	November 2022	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	November 2021	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
AFTERSCHOOL										
INCOME	2,052,225	91,540	697,935	34%	1,354,290	1,593,933	90,370	572,972	36%	124,963
PART-TIME WAGES	(1,289,000)	(72,608)	(381,954)	30%	(907,046)	(926,759)	(61,188)	(320,073)	35%	(61,882)
SUPPLIES	(27,135)	(1,747)	(6,079)	22%	(21,056)	(34,500)	(865)	(3,030)	9%	(3,048)
TOTAL AFTERSCHOOL	736,090	17,185	309,902	42%	426,188	632,675	28,317	249,869	39%	60,033
CAMPS										
INCOME	301,300	2,450	228,437	76%	72,863	266,690	480	219,096	82%	9,340
PART-TIME WAGES	(98,600)	(54)	(82,943)	84%	(15,657)	(118,939)	(260)	(71,215)	60%	(11,728)
INSTRUCTORS	(2,000)	-	-	0%	(2,000)	(8,000)	-	-	0%	-
PROGRAM APPAREL	-	-	(1,859)	0%	1,859	-	-	-	0%	(1,859)
GENERAL SERVICES	-	-	(1,776)	0%	1,776	-	-	-	0%	(1,776)
CONTRACT SERVICES	(54,416)	-	(42,875)	79%	(11,541)	(41,025)	(360)	(54,588)	133%	11,713
SUPPLIES	(16,650)	-	(2,917)	18%	(13,733)	(16,970)	-	(1,657)	10%	(1,260)
HOSPITALITY	-	-	(22)	0%	22	-	-	-	0%	(22)
TRANSPORTATION	(2,800)	-	(1,540)	55%	(1,260)	(2,570)	-	-	0%	(1,540)
TOTAL CAMPS	126,834	2,397	94,504	75%	32,330	79,186	(140)	91,637	116%	2,867
AQUATICS										
INCOME	160,570	32	40,489	25%	120,081	171,409	78	80,235	47%	(39,746)
PART-TIME WAGES	(134,000)	-	(54,533)	41%	(79,467)	(124,912)	-	(54,381)	44%	(152)
SUPPLIES	(3,500)	-	(1,073)	31%	(2,427)	(5,650)	-	(7)	0%	(1,065)
TOTAL AQUATICS	23,070	32	(15,117)	-66%	38,187	40,847	78	25,847	63%	(40,964)
CLASSES										
INCOME	214,260	19,360	90,489	42%	123,771	144,003	14,993	59,461	41%	31,027
PART-TIME WAGES	(53,000)	(1,544)	(10,899)	21%	(42,101)	(17,541)	(1,894)	(9,413)	54%	(1,485)
INSTRUCTORS	(30,000)	(5,988)	(31,427)	105%	1,427	(52,800)	(5,989)	(23,291)	44%	(8,136)
CONTRACT SERVICES	(38,500)	(4,795)	(15,095)	39%	(23,405)	(18,000)	(718)	(3,403)	19%	(11,693)
SUPPLIES	(5,200)	(521)	(1,635)	31%	(3,565)	(4,750)	(421)	(588)	12%	(1,047)
TOTAL CLASSES	87,560	6,513	31,432	36%	56,128	50,912	5,971	22,766	45%	8,666
ADULT SPORTS										
INCOME	232,942	7,548	96,986	42%	135,956	233,995	8,140	99,394	42%	(2,408)
PART-TIME WAGES	(160,000)	(3,669)	(26,370)	16%	(133,630)	(96,445)	(2,252)	(15,450)	16%	(10,920)
OFFICIALS	-	(3,463)	(38,971)	0%	38,971	(2,880)	(2,892)	(25,558)	887%	(13,413)
SUPPLIES	(25,650)	(204)	(6,117)	24%	(19,533)	(16,725)	(78)	(4,118)	25%	(1,999)
TOTAL ADULT SPORTS	47,292	211	25,528	54%	21,764	117,945	2,919	54,268	46%	(28,740)

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2021-2022
November 2022
Month 5 and 42% of the Year

DESCRIPTION	2022-2023 Budget	November 2022	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	November 2021	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
YOUTH SPORTS										
INCOME	250,000	24,344	155,294	62%	94,706	245,591	15,428	124,031	51%	31,263
PART-TIME WAGES	(149,000)	(7,019)	(67,688)	45%	(81,312)	(128,295)	(4,279)	(50,780)	40%	(16,908)
SUPPLIES	(32,950)	(2,392)	(7,487)	23%	(25,463)	(30,830)	(5,223)	(7,079)	23%	(408)
TOTAL YOUTH SPORTS	68,050	14,933	80,119	118%	(12,069)	86,466	5,926	65,574	76%	14,545
SENIOR PROGRAMS										
INCOME	32,500	1,523	4,366	13%	28,134	6,000	6,905	20,531	342%	(16,165)
PART-TIME WAGES	(1,600)	-	-	0%	(1,600)	-	-	-	0%	-
GENERAL SERVICES	(10,000)	(1,840)	(4,556)	46%	(5,444)	-	-	-	0%	(4,556)
CONTRACT SERVICES	(3,500)	-	-	0%	(3,500)	(4,000)	-	(3,750)	94%	3,750
SUPPLIES	(950)	-	(172)	18%	(778)	(200)	-	-	0%	(172)
TOTAL SENIOR PROGRAMS	16,450	(317)	(362)	-2%	16,812	1,800	6,905	16,781	932%	(17,143)
SPECIAL EVENTS										
INCOME	30,000	-	6,049	20%	23,951	6,900	-	-	0%	6,049
GRANT INCOME	-	-	4,043	0%	(4,043)	-	-	-	0%	4,043
PART-TIME WAGES	-	-	-	0%	-	(22,716)	-	-	0%	-
MARKETING	-	-	(544)	0%	544	-	-	-	0%	(544)
GENERAL SERVICES	-	(1,134)	(3,950)	0%	3,950	-	-	-	0%	(3,950)
CONTRACT SERVICES	(4,000)	-	-	0%	(4,000)	(2,900)	-	-	0%	-
SUPPLIES	(16,000)	-	(2,171)	14%	(13,829)	(6,000)	-	-	0%	(2,171)
HOSPITALITY	-	(75)	(75)	0%	75	-	-	-	0%	(75)
TOTAL SPECIAL EVENTS	10,000	(1,209)	3,352	34%	6,648	(24,716)	-	-	0%	3,352
NATURE CENTER										
INCOME	256,840	14,337	144,419	56%	112,421	188,560	5,959	97,652	52%	46,767
DONATIONS	-	3	62	0%	(62)	-	31	1,468	0%	(1,406)
ENDOWMENTS	10,000	-	5,597	56%	4,403	10,000	-	2,715	27%	2,881
PART-TIME WAGES	(193,800)	(6,729)	(73,496)	38%	(120,304)	(118,652)	(4,169)	(50,775)	43%	(22,721)
UNIFORM APPAREL	-	(317)	(317)	0%	317	-	-	-	0%	(317)
PROGRAM APPAREL	-	(365)	(3,934)	0%	3,934	-	-	-	0%	(3,934)
GENERAL SERVICES	-	-	(255)	0%	255	-	-	-	0%	(255)
CONTRACT SERVICES	(2,320)	-	(2,706)	117%	386	(3,400)	-	(934)	27%	(1,772)
SUPPLIES	(18,215)	(1,247)	(8,686)	48%	(9,529)	(13,855)	(13)	(158)	1%	(8,529)
HOSPITALITY	-	-	(68)	0%	68	-	-	-	0%	(68)
TRANSPORTATION	(900)	-	(440)	49%	(460)	(900)	-	-	0%	(440)
TOTAL NATURE CENTER	51,605	5,682	60,176	117%	(8,571)	61,753	1,808	49,968	81%	10,208

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2021-2022
November 2022
Month 5 and 42% of the Year

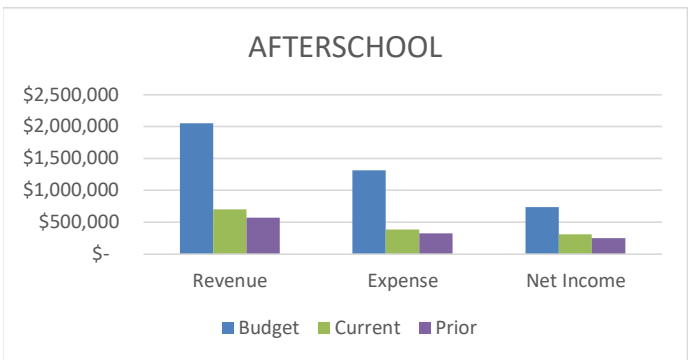
DESCRIPTION	2022-2023 Budget	November 2022	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	November 2021	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
<u>FACILITY RENTAL</u>										
INCOME	444,865	26,829	192,495	43%	252,370	382,950	31,335	163,340	43%	29,155
PART-TIME WAGES	(70,000)	(5,335)	(30,877)	44%	(39,123)	(100,400)	(6,517)	(29,326)	29%	(1,551)
INSTRUCTORS	-	-	-	0%	-	-	-	-	0%	-
MARKETING	-	-	(973)	0%	973	-	-	-	0%	(973)
UNIFORM APPAREL	-	(273)	(273)	0%	273	-	-	-	0%	(273)
PROGRAM APPAREL	-	-	-	0%	-	-	-	-	0%	-
COMMUNICATIONS	-	-	-	0%	-	-	-	-	0%	-
GENERAL SERVICES	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(10,000)	-	-	0%	(10,000)	(7,300)	(138)	(482)	7%	482
SUPPLIES	(7,500)	-	(352)	5%	(7,148)	(6,250)	-	(422)	7%	70
HOSPITALITY	-	(85)	(85)	0%	85	(9,200)	-	(392)	4%	307
TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
TOTAL FACILITY RENTAL	357,365	21,136	159,934	45%	197,431	259,800	24,680	132,719	51%	27,216
<u>RECREATION - MISC. & ADMIN</u>										
INCOME	(10,000)	136	(2,743)	27%	(7,257)	(25,000)	(257)	(2,863)	11%	121
FULL-TIME WAGES	(761,000)	(49,656)	(262,659)	35%	(498,341)	(607,000)	(42,228)	(206,375)	34%	(56,284)
PART-TIME WAGES	(58,000)	(3,887)	(33,229)	57%	(24,771)	-	(7,178)	(57,625)	0%	24,396
OVERTIME/ACL	(10,000)	-	-	0%	(10,000)	(10,000)	-	-	0%	-
SUPPLIES	(5,000)	-	-	0%	(5,000)	-	-	-	0%	-
TOTAL RECREATION - MISC. & ADMIN	(844,000)	(53,407)	(298,630)	35%	(545,370)	(642,000)	(49,663)	(266,863)	42%	(31,767)
TOTAL PROGRAM SUMMARY	680,316	13,155	450,839	66%	229,477	664,668	26,800	442,565	67%	8,274

**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2022-2023
November 2022
42% of the Year**

AFTERSCHOOL

Budgeted Revenues: 34%
Budgeted Expenses: 29%
Net Income: \$60,033 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 2,052,225	\$ 697,935	\$ 572,972
EXPENSES	\$ 1,316,135	\$ 388,033	\$ 323,103

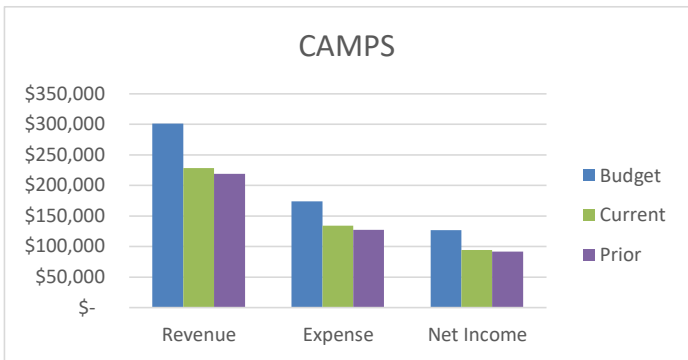


CAMPS

Budgeted Revenues: 76%
Budgeted Expenses: 77%
Net Income: \$2,867.30 over last year

CAMPS primarily run June-August, December, January and March.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 301,300	\$ 228,437	\$ 219,096
EXPENSES	\$ 174,466	\$ 133,932	\$ 127,459

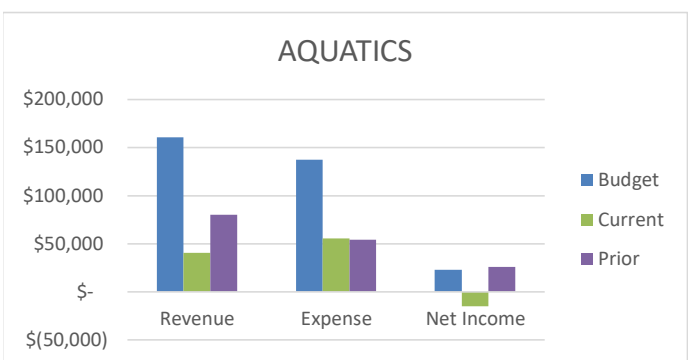


AQUATICS

Budgeted Revenue: 25%
Budgeted Expenses: 40%
Net Income: \$40,964 under last year

Lifeguard shortage at Sycamore Pool prevented services.

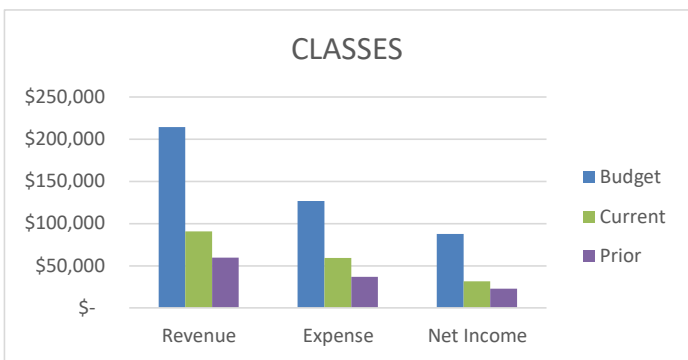
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 160,570	\$ 40,489	\$ 80,235
EXPENSES	\$ 137,500	\$ 55,605	\$ 54,388



CLASSES

Budgeted Revenue: 42%
Budgeted Expenses: 47%
Net Income: \$8,666 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 214,260	\$ 90,489	\$ 59,461
EXPENSES	\$ 126,700	\$ 59,056	\$ 36,695



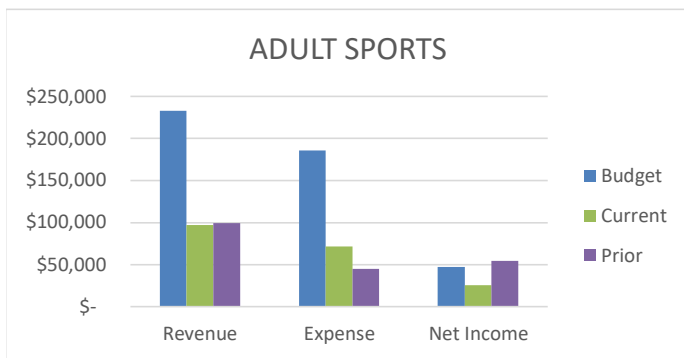
**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2022-2023
November 2022
42% of the Year**

ADULT SPORTS

Budgeted Revenue: 42%
Budgeted Expenses: 38%
Net Income: \$28,740 under last year

Decreased participation and increased staffing costs have affected net income.

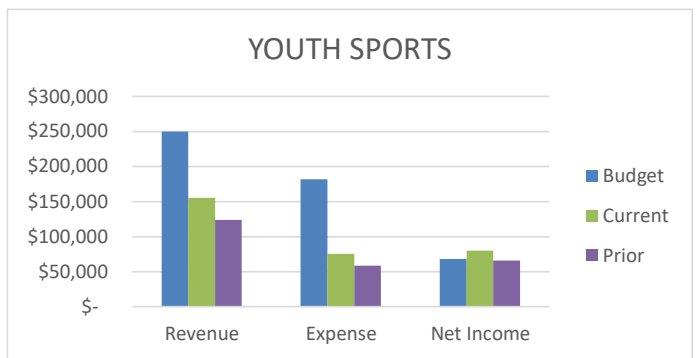
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 232,942	\$ 96,986	\$ 99,394
EXPENSES	\$ 185,650	\$ 71,458	\$ 45,126



YOUTH SPORTS

Budgeted Revenue: 62%
Budgeted Expenses: 41%
Net Income: \$14,544.88 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 250,000	\$ 155,294	\$ 124,031
EXPENSES	\$ 181,950	\$ 75,175	\$ 58,457

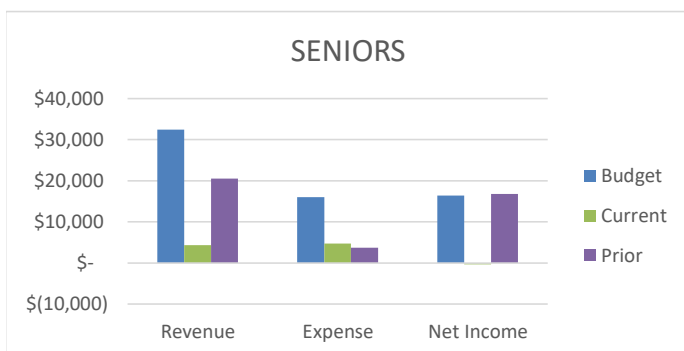


SENIORS

Budgeted Revenue: 13%
Budgeted Expenses: 29%
Net Income: \$17,143 under last year

Timing of trips and tours has skewed comparison to prior year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 32,500	\$ 4,366	\$ 20,531
EXPENSES	\$ 16,050	\$ 4,728	\$ 3,750

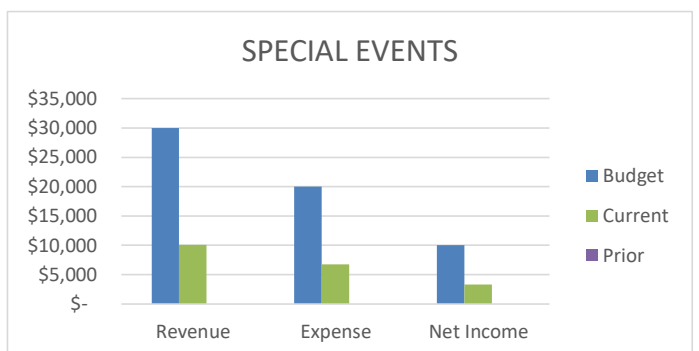


SPECIAL EVENTS

Budgeted Revenue: 34%
Budgeted Expenses: 34%
Net Income: \$3,352 over last year

Expenses are incurred prior to receiving revenue (through either entrance fees or sponsorships).

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 30,000	\$ 10,092	\$ -
EXPENSES	\$ 20,000	\$ 6,740	\$ -

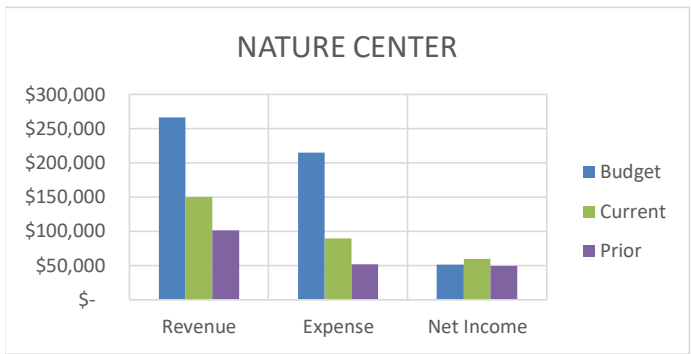


**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2022-2023
November 2022
42% of the Year**

NATURE CENTER

Budgeted Revenue: 56%
Budgeted Expenses: 42%
Net Income: \$10,208 over last year

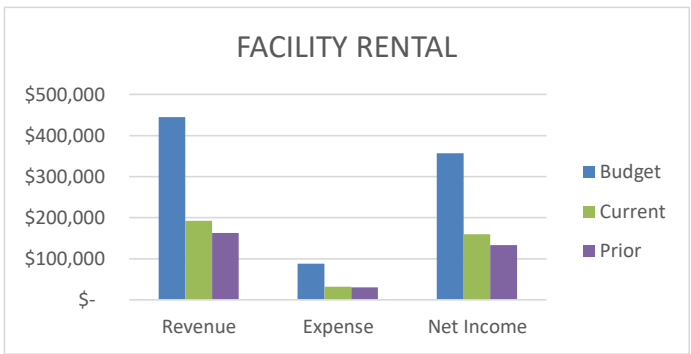
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 266,840	\$ 150,078	\$ 101,836
EXPENSES	\$ 215,235	\$ 89,902	\$ 51,867



FACILITY RENTAL

Budgeted Revenue: 43%
Budgeted Expenses: 37%
Net Income: \$26,908.44 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 444,865	\$ 192,495	\$ 163,340
EXPENSES	\$ 87,500	\$ 32,476	\$ 30,230





Chico Area Recreation and Park District "Helping People Play"

Staff Report 22-38
Agenda E

STAFF REPORT

DATE: December 15, 2022
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Cell Phone Stipend

Background

The District currently distributes and manages 90 cell phones for employees. All applications and updates are managed by Stratti, the District's IT provider. Administration of the phone plan is done by the Finance Office.

The District's phone system is being migrated from Microsoft Teams to Ring Central. Ring Central provides a comprehensive communication solution that will manage all of the District's phone operations and eliminates the need to have a separate cell phone plan.

District operations require mobile communication with staff and frequent phone interactions with the public. Providing a cell phone stipend to the staff whose roles are primarily mobile would allow the District to dramatically reduce its cell phone plan and alleviate the administrative burden of managing that program. The District would need to retain 28 cell phones for the After School and Camp Programs.

Based on the average cost of cell phone and data plans, a \$40 per month stipend is proposed.

Financial Impact

Current cell phone expenses: ~\$33,500

Proposed Change

Cost of stipend:	\$9,600
CARD managed phones:	<u>\$9,000</u>
Total:	\$18,600

Savings: \$14,900

Staff Recommendation

The Board of Directors consider the proposed cell phone stipend for employees that are primarily mobile.