



Budget 2024-2025

Budget Workshops May-2024 Assumptions, Parks and Water Fund

Assumptions

New Development and Service Connections				
Description	Water	Sewer	Parks and Recreation	Trash
New Development and Service Connections	64 units in the first phase \$197,568, capacity fees \$187,688	64 units \$426,240, capacity fee \$14,653	\$ 64,000.00	
Rate Adjustment				
Description	Water	Sewer	Parks and Recreation	Trash
No rate increase for water / sewer in FY 2024-25 A Rate Study Must Be Prepared in FY 2024-25				Proposed Increase for 2024-25 Current Rate: 24.20 Increase: \$ 0.85 New Rate 24-25: \$25.05 Minimal impact to HPUD's Franchise Fee, which is 10% of gross revenue, which is about \$58K per year.
Personnel Costs				
Description	Water	Sewer	Parks and Recreation	Trash
Salary Increase - Includes a 5% increase FY 24-25				
Medical Insurance Cost - anticipated to increase approximately 23% from the last budget.				
Part-time Positions to be filled: Starting in July 01, 2024. Temp Part-time Recreation Coordinator.			Part- Time Recreation Coordinator: \$17,000 per year.	
Workers' Comp Rate Estimated increase for FY 2024-25 to \$35,752. Liability Insurance with SDRMA increase 4.5% (\$186,087)				
CALPERS 23-24 RATES: increase from 7.68 to 7.87%	The Unfunded liability for CalPERS in FY 2024-25 is \$99,842			

Assumptions

Administrative Overhead Pro-rated Share				
Description	Water	Sewer	Parks and Recreation	Trash
All Administrative Costs that are not Specific to Enterprise Funds are shared according to this formula except the following.	40% water	40% sewer	16% parks	4% Trash Fund
Public Outreach: Public Outreach (Fall Fiesta, Easter, Christmas) expenditures: 24-25 will budget the amount of \$20,000.			100% share of total cost = \$20,000	
New Equipment Purchases				
Description	Water	Sewer	Parks & Rec	Trash
Various Equipment replacement costs. In water fund these will be funded through Short Lived Asset Replacement Fund. In sewer these will be charged to the Equipment Replacement Fund. Both of these funds are required by our lender and must be funded each year. Equipment List attached:	This budget includes 210 meters of various sizes and 125 stealth readers			
Increase in Expenditures				
Description	Water	Sewer	Parks and Recreation	Trash
Increase in Expenditures expected of 3.5%				
Increase in Utilities 8.4% from last budget				
Chemicals increase of 26% from last budget				
Uniforms Increase 33% from last budget				
Debt Coverage Ratio				
Description	Water	Sewer	Parks and Recreation	Trash
Lender Requirement to ensure the debt is paid. Net Operating Revenues Divided by Debt equals Debt Coverage Ratio. HPUD has a required Debt Coverage Ratio of 1.2.	HPUD must maintain a debt coverage ratio of 1.2	HPUD must maintain a debt coverage ratio of 1.2	No Debt - Not Required	No Debt - Not Required

Establish Budget Objectives & Operating Budget

- ▀ Projects & Priority list

➤ **PARKS**

- a) Correll Park \$1'579,566 (Grant-reimbursement park)
- b) Children's Park (Grant-reimbursement included on FY 23-24) \$700,000 + Per Capita Grant \$177,952 + Heber Foundation assistant Grant \$200,000

Additional investment \$874,430 for FY 24-25

Project 087 Children's Park

- ▶ Bidding \$10,000.00 paid
- ▶ Construction Management \$60,000.00 (Paid 16,200.00 27%)
- ▶ Design \$95,000.00 paid
- ▶ Construction \$1,839,419.00 (Paid 760,577.69 41.34%)
- ▶ Total Paid to date 2022-2024(\$881,777.69)
- ▶ Additional May-June \$285,222.31
- ▶ Total FY 2024-2025 \$874,430

TOTAL PROJECT COST -	
Construction	1,672,209
Contingency	167,221
Design, Bid & CM	177,000
Permits	25,000
TOTAL ALL PROJECT COSTS	2,041,430
FUNDING SOURCES	
HPUD COMMITTED FUNDING RESERVE RESOLUTION	80,000
STATE PER CAPITA GRANT	187,000
STATE PARKS PROGRAM GRANT	700,000
Heber Community Foundation	200,000
TOTAL PROJECT FUNDS AVAILABLE (AS OF 7/2022)	1,167,000
UNFUNDED PROJECT COSTS	874,430



**FISCAL YEAR 2024/2025 PARKS & RECREATION
COMPARATIVE INCOME STATEMENT
PARKS AND RECREATION**

							FTE:	2.96	
REVENUE	FY 2019-20 ACTUALS	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	PROJECTED FY 2023-24	VARIANCE Projected Less Budget		FY 2024-25 BUDGET	VARIANCE FY 23-24 Budget Less FY 22-23 Projected Actuals
Property Taxes	469,955	444,238	438,807	452,997	451,700	(2,500)		454,200	2,500
Parks Maintenance - CFDS	84,872	73,139	83,919	81,046	80,000	(7,000)		80,000	0
Royalties (Geothermal)	3,889	3,567	3,107	2,289	3,435	235		3,435	0
Parks & Rec/Park Use	2,330	560	4,760	11,743	10,983	8,283		11,000	17
Administration Fees			2,700	28,627	28,627	28,627		-	(28,627)
Grant Revenue -	-	-	89,477	181,468	1,041,162	959,640		1,597,490	556,328
Interest - LAIF	-	-	-	913	35,000	11,000		37,000	2,000
Other Revenues	4,601	147,089	9,353	1,567	1,600	(1,400)		92,627	91,027
Other Contributions (Donations)	5,027	5,027	2,500	1,782	11,935	11,935		12,000	65
Land transfer to Wastewater Dues Payment Resol. 2018-09	48,828	48,828	48,828	48,828	48,828	0		48,828	0
Total Revenues	619,502	722,449	683,451	811,259	1,713,270	1,008,820		2,336,580	623,310

EXPENDITURES	FY 2019-20 ACTUALS	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	PROJECTED FY 2023-24	VARIANCE Projected Less Budget	FY 2024-25 BUDGET	VARIANCE FY 23-24 Budget Less FY 22-23 Projected Actuals
SALARIES	143,601	110,199	168,795	141,600	160,139	(29,361)	199,900	39,761
FRINGE - BENEFITS	84,958	101,403	106,009	160,064	138,200	10,600	161,900	23,700
PERSONNEL	3,247	2,061	6,186	6,039	4,941	(1,659)	6,500	1,559
RECREATION ACTIVITIES SUPPLIES	16,854	2,013	5,931	5,235	7,000	(3,000)	10,000	3,000
MOVIES RENTAL (15*300)	1,379	285	1,242	0	480	(1,120)	0	(480)
PUBLIC OUTREACH Calendar of Events	9,710	3,739	8,268	8,624	16,997	(3,003)	20,000	3,003
MATERIALS & SUPPLIES	22,354	20,359	20,139	21,286	21,000	0	21,000	0
FIRE HYDRANTS MAINTENANCE	0	-	-	0	0	0	0	0
OFFICE SERVICES	7,705	17,132	13,715	13,434	13,300	0	13,300	0
OFFICE SUPPLIES	3,509	669	3,943	2,191	3,800	0	2,800	(1,000)
UB POSTAGE/MAILING	724	1,084	1,200	1,920	3,100	0	3,100	0
MISCELLANEOUS	767	541	993	1,210	2,100	0	2,200	100
PARKS MAINTENANCE & REPAIRS	10,103	39,669	8,957	19,044	21,000	0	21,000	0
AUTO & TRUCKS REP & MAINT	2,906	3,660	5,183	838	1,700	0	1,700	0
OTHER EQ REPAIR-REPLACE & MAINT	7,766	3,647	1,066	9,789	8,000	0	8,000	0
PLANT LAB AND OFFICES REPAIR	0	-	-	0	1,200	0	1,200	0
EQUIPMENT RENTAL	3,392	378	-	905	3,500	0	3,500	0
GASOLINE & DIESEL	4,625	3,509	6,924	4,873	4,300	0	5,000	700
ACCOUNTING & AUDITING FEES	4,760	4,144	3,328	3,400	3,360	(1,240)	4,600	1,240
ENGINEERING FEES	2,725	2,113	3,675	12,000	0	(10,000)	10,000	10,000
LEGAL FEES	1,834	2,176	2,680	3,075	3,100	0	1,600	(1,500)
PLANNING CONTRACT FEES+ S A P	4,886	12,241	11,754	1,590	0	(10,000)	5,000	5,000
TEMP EMPLOYMENT SERVICES	9,883	21,820	10,400	0	0	0	0	0
BANK FEES/MERCHANT FEES	1,367	-	4,575	0	0	0	0	0
LAFCO - EXPENDITURES SHARE	-	-	-	0	0	(1,000)	0	0
MEMBERSHIP FEES	1,662	2,788	1,382	1,310	2,200	0	2,200	0
LICENSES & PERMITS			10	52	0	0	0	0
POLLUTION &HAZDS COMPLIANCE	0		-	85	0	(500)	0	0
GENERAL LIABILITY	13,148	17,054	17,720	27,061	27,061	1,761	29,800	2,739
UTILITIES	45,055	54,370	60,451	52,992	59,100	0	60,100	1,000
STREET LIGHTING (power cost & repairs)	26,003	26,546	31,018	29,251	35,000	0	35,000	0
TOTAL Operating Expenses	434,923	453,597	505,544	527,867	540,577	(48,523)	629,400	88,823

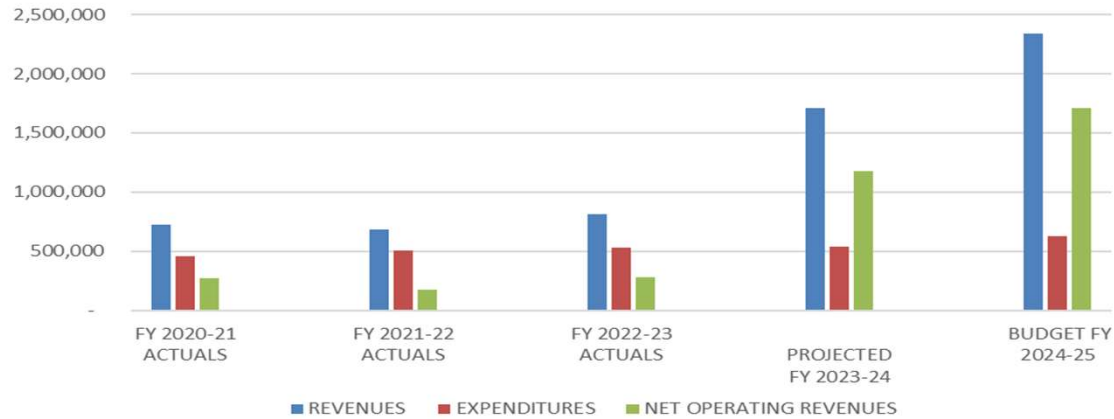
NET OPERATING REVENUES	184,578	268,852	177,907	283,393	1,172,693		1,707,180	
OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE	FY 2019-20 ACTUALS	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	PROJECTED FY 2023-24	VARIANCE Projected Less Budget	FY 2024-25 BUDGET	VARIANCE FY 23-24 Budget Less FY 22-23 Projected Actuals
Construction in progress				300,905	826,186	826,186	2,453,996	
Office Equipment Outlay	2,544	0	-	0		0	0	-
Plant Equipment Outlay	0	0	-	0	99,124	(99,124)	33,404	(65,720)
Total Other Expenditures	2,544	-	-	-	925,310	727,062	2,487,400	1,562,090
NET AFTER CAPITAL OUTLAY	182,034	268,852	177,907	283,393	247,383		(780,220)	

Construction in Progress includes Correll Park (grant) and Children's Park (unfunded)

PARKS & RECREATION CHARTS

NET OPERATING REVENUES	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	PROJECTED FY 2023-24	BUDGET FY 2024-25
REVENUES	722,449	683,451	811,259	1,713,270	2,336,580
EXPENDITURES	453,597	505,544	527,867	540,577	629,400
NET OPERATING REVENUES	268,852	177,907	283,393	1,172,693	1,707,180
OTHER EXPENDITURES CAPITAL OUTLAY	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	PROJECTED FY 2023-24	BUDGET FY 2024-25
Construction in progress			300,905	826,186	2,453,996
Office Equipment Outlay	0	0	0	0	0
Plant Equipment Outlay	0	0	0	99,124	33,404
Total Other Expenditures	-	-	300,905	925,310	2,487,400
NET AFTER CAPITAL OUTLAY	268,852	177,907	(17,513)	247,383	(780,220)

PARKS & RECREATION 2024-25





Water Fund



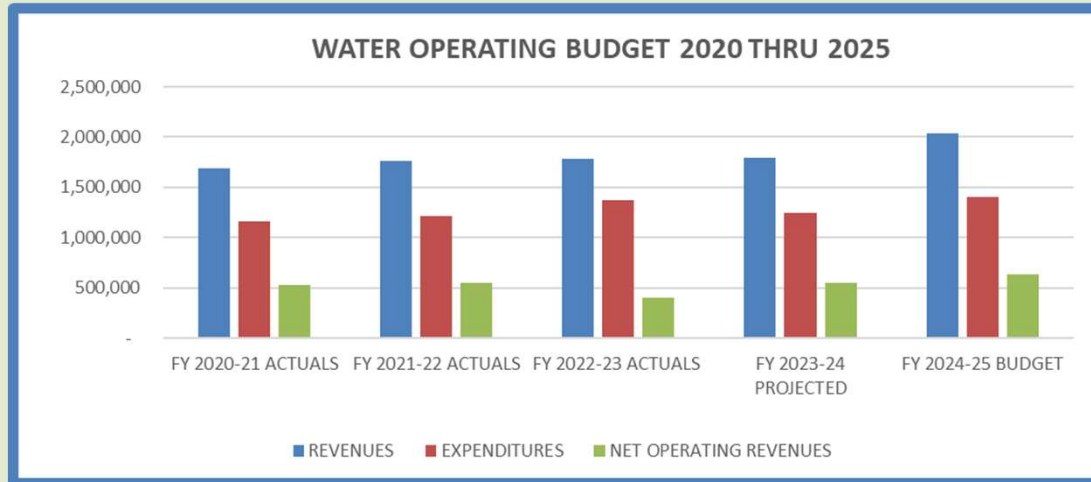
**FISCAL YEAR 2024-2025 WATER FUND
COMPARATIVE INCOME STATEMENT
WATER FUND**

						FTE :	5.40	
REVENUE	FY 2019-20 ACTUALS	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	PROJECTED FY 2023-24	VARIANCE 23-24 Less 22- 23	FY 2024-25 BUDGET	VARIANCE FY 24-25 Budget Less FY23-24 Projected Actuals
NON OPERATING REVENUES								
Developer/Admin Fees- 15% (Imp Ctr)	0	-	-	0	0	0	0	0
Capacity Fees	52,805	6,174	55,566	0	0	0	187,688	187,688
State Grant Revenue - COVID			196,454	78,119	0	(78,119)	0	0
SUB TOTAL NON OPERATING REVENUES	162,278	118,674	252,020	78,119	0	(78,119)	187,688	187,688
OPERATING REVENUES								
Administration fees			-	0	0			
Residential	1,208,940	1,240,838	1,254,806	1,248,850	1,276,737	27,887	1,277,700	963
Multi-Residential	89,150	95,772	102,335	100,252	100,790	538	100,800	10
Commercial	23,914	26,320	28,125	29,548	30,129	581	30,200	71
Industrial	143,777	103,271	104,215	81,331	92,474	11,142	92,500	26
Public Agencies	95,983	118,807	107,795	102,849	105,962	3,113	106,000	38
Fire Protection (Fire Hydrants)	9,833	8,247	18,993	15,028	13,240	(1,788)	13,300	60
OSA Water	68,745	81,019	94,108	79,789	78,595	(1,194)	78,600	5
New Service Fee	2,421	3,000	3,250	3,325	2,700	(625)	200,568	197,868
Penalties - Late fees	32,220	0	28,050	75,630	41,868	(33,762)	42,000	132
Reconnection Charge	4,380	0	1,525	4,430	8,544	4,114	8,544	0
Miscellaneous (BACK-FLOW & NSF)	1,215	505	780	966	800	(166)	2,000	1,200
Interest - LAIF	1,281	675	512	2,040	27,000	24,960	74,000	47,000
Other Revenues	5,490	3,454	9,966	24,000	5,753	(18,247)	0	(5,753)
Rent *Verizon-American Tower	8,380	8,631	9,707	9,991	10,100	109	10,550	450
Lease Revenues	0	0	495	0	0	0	0	0
Sale of Assets:	45	0	-	0	0	0	0	0
Sub Total OPERATING Revenues	1,695,774	1,690,539	1,764,662	1,778,030	1,794,692	16,661	2,036,762	242,070
TOTAL REVENUES	1,858,052	1,809,213	2,016,681	1,856,150	1,794,692	(61,458)	2,224,450	429,758

EXPENDITURES	FY 2019-20 ACTUALS	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	PROJECTED FY 2023-24	VARIANCE 23-24 Less 22- 23	FY 2024-25 BUDGET	VARIANCE FY 24-25 Budget Less FY23-24 Projected Actuals
SALARIES	387,724	395,109	405,311	419,293	399,276	(33,389)	456,300	57,024
FRINGE - BENEFITS	223,177	261,698	221,597	286,862	234,724	(18,276)	282,800	48,076
PERSONNEL	9,395	7,127	13,838	14,339	16,400	0	16,200	(200)
SPONSORSHIP	0	-	300	0	0	0	0	0
PUBLIC OUTREACH	5,966	1,087	13,796	16,409	0	0	0	0
RAW WATER PURCHASE	17,424	14,742	17,362	44,406	24,000	0	24,000	0
CHEMICALS	74,769	71,796	92,236	100,854	91,000	9,000	104,600	13,600
LABORATORY TEST SERVICES	15,492	14,797	15,341	16,634	9,000	(9,000)	15,000	6,000
MATERIALS & SUPPLIES	19,323	22,328	9,568	24,985	20,000	0	20,000	0
OFFICE SERVICES	22,954	42,827	38,726	29,187	41,000	0	41,000	0
OFFICE SUPPLIES	6,560	4,643	7,180	8,040	9,500	0	9,000	(500)
UB POSTAGE/MAILING	4,210	4,716	5,216	6,640	7,600	0	7,700	100
MISCELLANEOUS	2,233	2,786	4,888	3,710	5,100	0	5,400	300
MAINT & REPAIRS (Parks, Distrib, Collec	46,434	79,762	80,370	71,771	78,000	(23,000)	78,000	0
OPERATION EQUIP REP & MAINT	36,528	15,820	32,956	49,912	28,000	0	28,000	0
AUTO & TRUCKS REP & MAINT	2,613	2,548	7,908	5,431	4,080	679	3,400	(680)
OTHER EQUIP REP & MAINT	17,727	5,087	12,216	16,057	10,000	(7,400)	17,400	7,400
PLANT LAB AND OFFICES REPAIR	2,632	3,941	2,097	750	1,000	0	2,400	1,400
EQUIPMENT RENTAL	608	0	-	0	0	(600)	600	600
FUEL (Diesel and Gasoline)	4,869	4,722	8,082	7,326	8,200	0	8,800	600
U/B BAD DEBT	0	0	-	0	0	0	0	0
ACCOUNTING & AUDITING FEES	12,900	10,360	8,320	8,500	8,400	(3,100)	11,500	3,100
ENGINEERING FEES	3,415	5,928	8,128	2,380	3,500	0	3,500	0
LEGAL FEES	3,493	6,384	6,856	7,224	5,000	(2,600)	4,000	(1,000)
COMPLIANCE - FEES & EXPENSES		0	200	456	0	0	0	0
PLANNING CONTRACT FEES	21,639	5,879	1,203	0	0	(3,500)	5,000	5,000
TEMP EMPLOYMENT SERVICES	0	4,288	-	4,152	0	(4,000)	0	0
BANK FEES/MERCHANT FEES	11,390	12,751	12,632	22,395	12,000	2,000	12,000	0
LAFCO - EXPENDITURES SHARE	0	0	-	0	0	(2,400)	0	0
MEMBERSHIP FEES	3,960	4,034	3,574	3,801	5,500	0	5,500	0
LICENSES & PERMITS	8,680	9,594	7,947	7,564	10,000	0	10,000	0
POLLUTION TESTS-HZDZ MAT DISP FE	0	0	-	0	0	(1,000)	0	0
GENERAL LIABILITY INSURANCE	34,500	43,500	45,472	67,651	67,651	4,551	74,500	6,849
UTILITIES	98,187	104,215	127,281	129,296	149,144	13,144	153,500	4,356
TOTAL Operating Expenses	1,098,802	1,162,470	1,210,599	1,376,025	1,248,076	(78,890)	1,400,100	152,024

NET OPERATING REVENUES (W/O DEPRECIATION AND CAPACITY FEES)	596,972	528,068	554,063	402,005	546,615		636,662	
<i>DEBT SERVICE RATIO Must be 1.2. Equals Net Operating Revenue Less Operating Expenses Divided by Debt Equals Debt Coverage Ratio</i>	1.82	1.62	1.72	1.24	1.69		1.99	
OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE	FY 2019-20 ACTUALS	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	PROJECTED FY 2023-24	VARIANCE 23-24 Less 22- 23	FY 2024-25 BUDGET	VARIANCE FY 24-25 Budget Less FY23-24 Projected Actuals
Office Equipment Outlay	13,277	2,022	-	0	2,400	2,400	0	(2,400)
Plant Equipment Outlay	0	65,388	129,106	81,480	210,115	128,635	130,338	(79,776)
Interfunds Due to/from Re-Payment			-			0		0
Debt Service - Principal payment	251,900	251,802	251,802	251,900	251,900	0	251,900	0
INTEREST EXPENSE	76,200	73,763	71,212	71,400	71,400	0	67,400	(4,000)
Total Other Expenditures	341,377	392,974	452,120	404,780	535,815	131,035	449,638	(86,176)
NET OPERATING REVENUE LESS DEBT & CAPITAL OUTLAY (WITHOUT CAPACITY)	255,595	135,094	101,943	(2,775)	10,801		187,024	
NET REVENUE (including capacity) LESS DEBT & CAPITAL OUTLAY	417,873	253,768	353,962	75,344	10,801		374,712	

WATER FUND CHARTS				FY 2024-25	
	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 PROJECTED	FY 2024-25 BUDGET
NET OPERATING REVENUES					
REVENUES	1,690,539	1,764,662	1,778,030	1,794,692	2,036,762
EXPENDITURES	1,162,470	1,210,599	1,376,025	1,248,076	1,400,100
NET OPERATING REVENUES	528,068	554,063	402,005	546,615	636,662
TOTAL OTHER EXPENDITURES	392,974	452,120	404,780	535,815	449,638
NET AFTER CAPITAL OUTLAY & DEBT SERVICE	135,094	101,943	(2,775)	10,801	187,024
OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE					
	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 PROJECTED	FY 2024-25 BUDGET
Debt Service	325,565	323,014	323,300	323,300	319,300
Office Equipment Outlay	2,022	0	0	2,400	-
Plant Equipment Outlay	65,388	129,106	81,480	210,115	130,338
Total Other Expenditures	392,974	452,120	404,780	535,815	449,638
NET AFTER CAPITAL OUTLAY	135,094	101,943	(2,775)	10,801	\$187,024



HEBER PUBLIC UTILITY DISTRICT 2023-2024 SALARIES AND BENEFITS

FRINGE BENEFITS EXPENDITURE DETAIL - HEALTH - VISION, DENTAL WITH 2022-2023 RATES W/6 Mo. 5%, 3% & 1% Increase												FULL TIME EQUIVALENT EMPLOYEES : 14				TOTAL COST
LN E#	POSITION / TITLE	POSITION SALARY	FICA 6.2%	Medicare 1.45%	PERS 24 rates 13.34%&7.87%	UI & ETT	Work-Comp 24-25 Rates	Health Insurance	Dental	VISION	Life	TOTAL	TOTAL COST			
Based on % Distribution			6.20%	1.45%	13.34%						0%					
Management					7.87%											
1	General Manager (including mileage)	116,199	7,204	1,685	9,145	235	732	25,226	1,700	258	108	46,293	162,491.723			
2	Finance Manager	76,607	4,750	1,111	6,029	235	444	11,383	666	91	108	24,816	101,423.785			
3	Chief Operator	96,032	5,954	1,392	20,368	235	5,114	36,322	1,700	258	108	71,451	167,483.533			
4	Grants Manager	70,875	4,394	1,028	5,578	235	411	13,053	1,700	258	108	26,764				
	Sub-Total:	359,714	\$22,302	\$5,216	\$41,120	\$938	6,701	\$85,984	5,765	863	433	\$169,324	529,038.000			
Office Staff																
5	Bookkeeper	61,066	3,786	885	12,952	235	354	27,820	1,117	168	108	47,426	108,492.168			
6	Senior Account Clerk	61,066	3,786	885	12,952	235	354	21,670	1,700	258	108	41,948	103,014.066			
	Sub-Total:	122,133	7,572	1,771	25,904	469	708	49,490	2,817	425	217	89,374	211,506.234			
Parks & Retention Mntnce																
1	Parks Maintenance Lead	54,059	3,352	784	11,466	235	3,833	36,775	1,700	258	108	58,509	112,568.369			
2	Parks Maintenance (Step 1)	43,965	2,726	637	3,460	235	3,117	31,791	1,700	258	108	44,032	87,997.042			
	Sub-Total:	98,025	6,078	1,421	14,926	469	6,950	68,566	3,399	515	217	102,541	200,565.411			
Water Fund																
1	Lead Operator W	74,154	4,598	1,075	15,728	235	3,849	31,925	1,700	258	108	59,474	133,628.190			
2	Operator II Step 2	67,245	4,169	975	5,292	235	3,490	13,002	664	91	108	28,026	95,270.298			
3	Operator II Step 2	33,622	2,085	488	2,646	117	1,745	9,872	850	129	54	17,986	51,608.118			
4	OIT	58,429	3,623	847	4,598	235	3,032	18,840	1,700	258	108	33,241	91,669.194			
	Sub-Total:	233,450	14,474	3,385	28,265	821	12,116	73,639	4,913	735	379	138,726	372,175.800			
Waste-Water Fund																
1	Lead Operator WW	74,154	4,598	1,075	15,728	235	4,968	17,795	1,700	258	108	46,464	120,617.896			
2	Operator II Step 2	33,622	2,085	488	2,646	117	2,253	9,872	850	129	54	18,493	52,115.816			
3	OIT	58,429	3,623	847	4,598	235	3,915	25,226	1,700	258	103	40,504	98,932.490			
	Sub-Total:	166,205	10,305	2,410	22,972	586	11,136	52,893	4,249	644	266	105,461	271,666.202			
	Overtime	24,884	1,543	361								1,904				
	Week-end duty	10,500	651	152								803				
	CALL BACK/ON CALL	10,500	651	152								803				
	>salary/2080*4*52											0				
	CALPERS - UNFUNDED LIABILITY 24-25				99,842							99,842	99,842			
	* Full Time Employees	1,025,410	63,575	14,868	233,030	3,283	37,611	330,572	21,144	3,182	1,512	708,778	\$1,734,188			
Part- Time																
0	Parks Maintenance (Temp. PT)	0	0	0	0	0	-	0	-	-	-	0	0			
1	Recreation Center Clerk (Temp. PT)	17,000	1,054	247	0	0	-	-	-	-	-	1,301	18,300.5			
	Part-Time Employees	17,000	1,054	247	0	0	0	0	0	0	0	1,301	\$18,301			
19	Board Member	4,800	298	70			30					397	5,197.44			
20	Board Member	4,800	298	70			30					397	5,197.44			
21	Board Member	4,800	298	70			30					397	5,197.44			
22	Board Member	4,800	298	70			30					397	5,197.44			
23	Board Member	4,800	298	70			30					397	5,197.44			
	Board Members	24,000	1,488	348	0	0	151	0	0			1,987	\$25,987			
	GRAND TOTAL SALARIES	\$ 1,066,410	66,117	15,463	233,030	3,283	37,762	330,572	21,144	3,182	1,512	712,066	\$1,778,475			
	NOTE: Board members don't receive any benefits other than FICA & Work Comp..										GRAND TOTAL: --->	\$ 1,778,475				