

# Heber Public Utility District

**MEETING DATE:** May 19, 2022

**FROM:** Laura Fischer, General Manager

**SUBJECT:** Information Only – FY 2022-23 Budget.

## **INFORMATION ONLY:**

The District's annual budget represents a total financing plan for all District operations and must be analyzed by its component parts in order to make any meaningful assumptions. Although there is some financial interdependence between the funds, such as the shared allocation of labor costs, each fund represented in the budget must stand alone.

The budget serves as the financial planning tool of the District. It provides for the allocation of resources across the full range of the District's activities.

## **ASSUMPTIONS:**

The draft budget is based on several assumptions, which must be reviewed prior to developing a complete fund budget. Staff is recommending the following budget assumptions for FY 2022-23.

### Revenues:

- Property Tax Revenue will increase only 1% from projected actuals.
- Water and Sewer Revenues will remain the same as projected actuals for FY 21-22 as there is no rate increase proposed or approved for FY 2022-23.
- No Capacity Fees are projected for FY 2022-23 as we received Heber Wood capacity fees in FY 2019-20 for all 28 homes. All other developments will most likely pay capacity fees within the next two years.
- One Time COVID-19 Revenues. In FY 2021-22 the District received \$437,000 in COVID Relief funds. These funds were not intended to pay past due customer accounts (different grant was used to pay off customer's accounts) but was intended to help off set increased costs such as:
  - Staff is recommending that ½ of the funds be allocated to off set cost in FY 2021-22, and the other ½ be allocated to FY 2022-23.
    - Parks – FY 2021-22 = \$17,150; FY 2022-23 = \$17,150
    - Water – FY 2021-22 = \$102,812; FY 2022-23 = \$102,812
    - Sewer – FY 2021-22 = \$103,731; FY 2022-23 = \$103,731
- Rate Adjustment for Trash is 4.7% this Fiscal Year. This is an action item on the agenda in May.
- Aging Accounts should be back to normal this year as we have started charging late fees and shut off. There will be an increase in office supplies and postage as we now must send out additional notices

### Expenditures:

- Once again, we are allocating overhead cost based on a percentage to each fund. Parks = 16%; Water = 40%; Sewer = 40%; and Trash = 4%.

- Overall our expenditures were increased by 5% except for some items which were higher due to supply chain and inflation.
  - Chemicals & Lab Testing increased 30%
  - Electrical Cost increased 20-25% Liability Insurance with SDRMA went up \$17,000, which is 12%.
- Public Outreach funds out calendar of events including our Fall Fiesta. The total amount budgeted \$35,000. Our cost for movie nights has gone down as we have been holding some of them in the recreation center, which doesn't require overtime.
- Bank Fees were up by 90% in FY 2021-22 due to the high volume of customers paying by credit card over the phone. COVID relief funds were transferred into each fund to offset the increase cost for bank fees in FY 2021-22 and for the first half of 2022-23. As our office is now open and people are coming in to pay we anticipate these fees to be lower. Additionally, staff will be presenting a fee schedule to charge a flat fee for paying with a credit card over the phone.
- We anticipate that our audit for FY 2022-23 will need to include a single audit due to receipt of State/Federal grant funds. We added additional expenditures to meet this expectation.

#### Salary and Benefits:

- Salary Increase of 3% is approved by the Board.
- Changes to our medical insurance cost will be reflected in this year's budget for the full year.
- Staff is requesting to add an additional temp part-time parks employee to this year's budget. Last year we had one temp part-time employee for parks, but we found that we needed additional hours to complete the parks maintenance for the Fiscal Year. This budget has 1.5 temp part-time employees in parks which is 1,440 hours = \$42,720.
- The budget also has a temp part-time employee in Recreation as our coordinator for 960 hours = \$24,000; and a temporary part-time workers in water and sewer with limited hours = \$6,400.
- CalPERS unfunded Liability for FY 2022-23 is \$83,540.

#### Equipment Outlay:

- In the water department we anticipate purchasing 128 meters and 1,065 stealth readers, and various pumps. These items will be funded through our short-lived assets. Some of the items needed will be included in our reserve resolution and capital improvement project list.
- In the sewer department we are developing a large improvement project for next Fiscal Year, however we continue to include some small projects in our FY 2022-23 budget. These are items that are replaced periodically and may be required prior to the completion of the larger project. They are funded through the Repair and Replacement of Equipment Fund and through our reserve and capital improvement projects.
- In Parks, we continue to fund through our reserve resolution a new truck. You may recall that we ordered the truck with El Centro Motors and they told us that one would not be available until December 2022. We also have planned some minor

repairs to the snack bar roof and purchase or repair of a couple of retention basin pumps.

Attached to this document is the HPUD Operating Budget Report for Parks, Capital Outlay and Assumptions.

**CONCLUSION:**

This is the first review of the HPUD assumptions, which must be reviewed so that our budget can be built on these agreed upon facts. This is also the first review of our Parks and Recreation budget and Equipment Outlay.

Our next meeting is scheduled for a Special Meeting on Thursday, June 2<sup>nd</sup> at 6pm. At that meeting you will be able to review any changes you request for the Parks and Recreation Budget and the Water Fund budget. The wastewater and trash fund will be presented on Wednesday, June 8<sup>th</sup>, and the final budget will be included for adoption at your Regular meeting of June 16, 2022.

Respectfully Submitted,

Laura Fischer, General Manager

Attachments:

FY 2021-22 Assumptions, and Parks and Recreation Operating Budget.

**HPUD FY 2022-23 BUDGET ASSUMPTIONS**

<b>New Development and Service Connections</b>				
<b>Description</b>	<b>Water</b>	<b>Sewer</b>	<b>Parks and Recreation</b>	<b>Trash</b>
Heberwood Residential. This project is the construction of 100 homes in the next few years.	20-21 we budgeted 28 new homes built, however, we received the capacity fees in FY 19-20. We anticipate 6 more in FY 21-22			
No new capacity fees for FY 2022-23	No New Capacity Fees for FY 22-23	No New Capacity Fees for FY 22-24		Minimal impact to trash franchise fee.
We received \$447,385 use half in FY 2021-22 and half in FY 2022-23	FY 2021-22 = \$102,812 FY 2022-23 = \$102,812	FY 2021-22 = \$103,731 FY 2022-23 = \$103,731	FY 2021-22 = \$17,150 FY 2022-23 = \$17,150	0
<b>Rate Adjustment</b>				
<b>Description</b>	<b>Water</b>	<b>Sewer</b>	<b>Parks and Recreation</b>	<b>Trash</b>
No rate increase for water / sewer in F"Y 2022-23 A Rate Study Must Be Prepared in FY 2022-23				Proposed Increase for 2022-23 Current Rate: \$20.53 <b>Increase: \$ 0.96</b> New Rate 21-22: \$21.49  Minimal impact to HPUD's Franchise Fee, which is 10% of gross revenue which is about \$49K per year.  Currently HPUD has 169 Senior accounts with 10% discount for trash
Aging Accounts - New Low Income Water Rate Program		Aging Accounts - Report it and back to normal with late fees and shut off for 2022-23. Higher expenses to send out more notices and for staff time to deliver/mail/shut off.		

**HPUD FY 2022-23 BUDGET ASSUMPTIONS**

<b>Personnel Costs</b>				
<b>Description</b>	<b>Water</b>	<b>Sewer</b>	<b>Parks and Recreation</b>	<b>Trash</b>
Salary Increase - Includes a 3% increase FY 22-23				
Medical Insurance Cost - anticipated to increase approximately 5%.				
Part-time Positions to be filled: Starting in July 01, 2022. Temp Part-time Recreation Coordinator. Temp Part-Time worker and at Water/Sewer as needed Temp Part-Time for 1.5 workers at Parks for 1440 hours	Temp Part Time employee (in prior year budget)	Temp Part Time employee (in prior year budget)	Part- Time Recreation Coordinator: \$24,000 per year. Part-Time Park Maintenance for 1440 hours which is 1.5 part time employees	
Workers' Comp Rates has small increase for 2022-2023 rates: Clerical / Office 0.03%. Liability Insurance with SDRMA went up \$17,000, which is 12%	Decrease 0.27% for Water Personnel			
Travel & Conferences are going back to normal. We need to catch up with regular trainings, new employees and BOD members.				
CALPERS 22-23 RATES:	Unfunded liability for CalPERS in FY 2022-23 is \$83,540			
<b>Administrative Overhead Pro-rated Share</b>				
<b>Description</b>	<b>Water</b>	<b>Sewer</b>	<b>Parks and Recreation</b>	<b>Trash</b>
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
<b>Description</b>	<b>Water</b>	<b>Sewer</b>	<b>Parks and Recreation</b>	<b>Trash</b>
<b>Public Outreach:</b> Fall Fiesta expenditures: in FY 21-22 was \$31,307. We anticipate holding the Fall Fiesta in 22-23 and will budget the same amounts as FY 21-22 for a total of \$35,000 HPUD reached our 90th Anniversary in FY 21-22. The BOD may desire to budget some funds to celebrate this milestone.				

**HPUD FY 2022-23 BUDGET ASSUMPTIONS**

<b>New Equipment Purchases</b>				
<b>Description</b>	<b>Water</b>	<b>Sewer</b>	<b>Parks &amp; Rec</b>	<b>Trash</b>
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 128 meters of various sizes and 1,065 stealth readers	Sewer funds will replace UV pump and equipment, samplers, thickeners, bearing and some lab equipment.	This budget includes repairs to the Tito snack bar roof and purchasing retention basin pumps.	
<b>Increase in Expenditures</b>				
<b>Description</b>	<b>Water</b>	<b>Sewer</b>	<b>Parks and Recreation</b>	<b>Trash</b>
<b>Increase in Expenditures of 5% expect what is listed below.</b>				
Power Cost increase to 32% for FY 2022-23				
Granicus System: \$6400, second year of contract. This was approved in FY 21-22 and will be included in FY 22-23.				
Credit Cards (bank Fees) 90% increase in FY 2021-2022 due high volume of customers paying by phone. COVID relief funds were transferred into each fund to offset the increase cost for credit cards paid by phone.				
Chemicals & Lab Testing : increase of 30% anticipated for FY 2022-23				
Advertising: increase in FY 21-22 due toCalexico Chronical services. For FY 22-23 we need to advertise for New General Manager & Parks Maint. Positions				
SDRMA General Liability Insurance rate increased by 12% for FY 22-23	SDRMA General Liability Insurance rate increased by 12% for FY 2022-2023			
<b>Debt Coverage Ratio</b>				
<b>Description</b>	<b>Water</b>	<b>Sewer</b>	<b>Parks and Recreation</b>	<b>Trash</b>
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

**EQUIPMENT OUTLAY SUMMARY FY 2021-22**

No.	Description of Equipment:	Estimated cost	Units	Parks	Water	Wastewater	
Ref.	<b>Capital Outlay (Office):</b>			<b>10.0%</b>	<b>45.0%</b>	<b>45.0%</b>	<b>100.0%</b>
		Estimated cost		Parks	Water	Wastewater	
	Computer at Water & Wastewater						0
	<b>Totals for Capital Outlay (Office) -&gt;</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Parks	Snackbar Roof	6,000	1	6,000			6,000
Parks	New Full Sized Truck with Utility Bed / Savings Acct	65,000	1				
Parks	Retention Basin Pumps	10,000	1	10,000			
Water	Over 10 Yr water meters Replace- 5/8" x 3/4"	185	100		18,500		18,500
Water	Water Meters 1"	410	20		8,200		8,200
Water	Water Meters 2"	1,065	8		8,520		8,520
Water	Stealth Readers	122	80		9,760		9,760
WD	Fire Hydrants	6,000	1		6,000		6,000
WD	4' Trash Pump	2,500	1		2,500		
WT	Refurbish Filter No.2 (Replace underdrains, media & interior coating)	300,000	1				
WT	Raw Water Pump (Refurbish)	18,000	1		18,000		
WT	Back Wash (Refurbish)	40,000	1				
WT	Laser Turbidity Meter	5,000	2		10,000		
WW	Booster Pump VFD's	4,000	2			8,000	8,000
WW	Flow Meter	3,000	4			12,000	12,000
WW	SCADA System	126,700	1				0
WW	UV System Equipment	15,000	1			15,000	15,000
WW	Hach Composite Samplers	7,000	2			14,000	14,000
WW	Thickener Pump	20,000	1			20,000	20,000
WW	STM Aerotor bearing	6,000	1			6,000	6,000
WW	Storage Container	5,000	1			5,000	5,000
WW	Scum lift pump/repair	5,000	1			5,000	5,000
WW	Lighting for the headworks building & around treatment	10,000	1				0
WW	Electric Winch with Hoist	4,000	1			4,000	4,000
WW	Lab Equipment & furniture	6,000	1			6,000	6,000
							0
	<b>Totals for Capital Outlay (Equipment) -&gt;</b>	<b>665,982</b>		<b>16,000</b>	<b>81,480</b>	<b>78,000</b>	<b>175,480</b>

	Totals for Capital Outlay ->	665,982		16,000	81,480	78,000	175,480
--	------------------------------	---------	--	--------	--------	--------	---------





Adopted Via Resolution 2022-XX  
Effective July 1, 2022

**COMPARATIVE INCOME STATEMENT**

		Parks and Recreation		FTE:	3.46
<b>REVENUE</b>	<b>FY 2021-22 BUDGET</b>	<b>PROJECTED FY 2021-22 ACTUALS</b>	<b>VARIANCE Projected Less Budget</b>	<b>PROPOSED FY 2022-23 BUDGET</b>	<b>VARIANCE FY 22-23 Budget Less FY21-22 Projected Actuals</b>
Property Taxes	455,000	445,300	(9,700)	449,700	4,400
Parks Maintenance - CFDS	85,800	86,150	350	87,000	850
Royalties (Geothermal)	3,500	3,600	100	3,600	0
Parks & Rec/Park Use	2,500	5,500	3,000	2,700	(2,800)
Community Benefit Program -IID	0	0	0	-	0
Interest	0	0	0	-	0
Other Revenues/Admin fees	3,700	22,150	18,450	20,650	(1,500)
Other Contributions (Donations)	0	2,500	2,500	-	(2,500)
<b>Land transfer to Wastewater Dues Payment Resol. 2018-09</b>	<b>48,828</b>	<b>48,828</b>	<b>0</b>	<b>48,828</b>	<b>0</b>
<b>Total Revenues</b>	<b>599,328</b>	<b>614,028</b>	<b>14,700</b>	<b>612,478</b>	<b>(1,550)</b>
<b>EXPENDITURES</b>	<b>FY 2021-22 BUDGET</b>	<b>PROJECTED FY 2021-22 ACTUALS</b>	<b>Variance Budget Less Projected</b>	<b>PROPOSED FY 2022-23 BUDGET</b>	<b>VARIANCE FY 22-23 Budget Less FY21-22 Projected Actuals</b>
SALARIES	161,400	166,644	(5,244)	198,172	31,528
FRINGE - BENEFITS	92,800	101,969	(9,169)	106,600	4,631
PERSONNEL	6,500	6,393	107	6,576	183
RECREATION ACTIVITIES SUPPLIES	18,000	15,000	3,000	16,000	1,000
MOVIES RENTAL (15*300)	1,900	1,500	400	1,600	100
PUBLIC OUTREACH Calendar of Events	7,000	6,570	430	5,600	(970)
MATERIALS & SUPPLIES	24,000	19,777	4,223	20,000	223
FIRE HYDRANTS MAINTENANCE	3,500	3,000	500	3,500	500
OFFICE SERVICES	10,000	14,789	(4,789)	14,080	(709)
OFFICE SUPPLIES	5,500	4,371	1,129	3,040	(1,331)
UB POSTAGE/MAILING	1,300	833	467	2,240	1,407

MISCELLANEOUS	1,500	1,234	266	2,080	846
PARKS MAINTENANCE & REPAIRS	28,000	12,050	15,950	20,000	7,950
AUTO & TRUCKS REP & MAINT	2,000	2,400	(400)	2,200	(200)
OTHER EQ REPAIR-REPLACE & MAINT	10,000	5,421	4,579	10,000	4,579
PLANT LAB AND OFFICES REPAIR	1,100	0	1,100	1,200	1,200
EQUIPMENT RENTAL	3,600	2,800	800	3,500	700
GASOLINE & DIESEL	5,600	5,700	(100)	7,800	2,100
ACCOUNTING & AUDITING FEES	3,300	3,280	20	4,576	1,296
ENGINEERING FEES	6,000	8,700	(2,700)	10,000	1,300
LEGAL FEES	2,800	2,624	176	2,992	368
PLANNING CONTRACT FEES+ S A P	9,000	7,962	1,038	4,400	(3,562)
TEMP EMPLOYMENT SERVICES	0	16,500	(16,500)	0	(16,500)
BANK FEES/MERCHANT FEES	2,600	4,316	(1,716)	0	(4,316)
LAFCO - EXPENDITURES SHARE	800	0	800	0	0
MEMBERSHIP FEES	1,600	1,855	(255)	2,080	225
LICENSES & PERMITS	0	13	(13)	0	(13)
POLLUTION &HAZDS COMPLIANCE	500	0	500	500	500
GENERAL LIABILITY	18,600	23,627	(5,027)	20,960	(2,667)
UTILITIES	58,600	58,800	(200)	62,700	3,900
STREET LIGHTING (power cost & repairs)	28,000	31,249	(3,249)	33,000	1,751

<b>TOTAL Operating Expenses</b>	<b>515,500</b>	<b>529,378</b>	<b>(13,878)</b>	<b>565,396</b>	<b>36,018</b>
---------------------------------	----------------	----------------	-----------------	----------------	---------------

<b>NET OPERATING REVENUES</b>	<b>83,828</b>	<b>84,650</b>	<b>(822)</b>	<b>47,081.53</b>	
-------------------------------	---------------	---------------	--------------	------------------	--

<b>OTHER EXPENDITURES - CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>FY 2021-22 BUDGET</b>	<b>PROJECTED FY 2021-22 ACTUALS</b>	<b>VARIANCE Projected Less Budget</b>	<b>PROPOSED FY 2022-23 BUDGET</b>	<b>VARIANCE FY 22-23 Budget Less FY21-22 Projected Actuals</b>
Office Equipment Outlay	0		0	0	-
Plant Equipment Outlay	40,000	20,000	(20,000)	16,000	(4,000)
<b>Total Other Expenditures</b>	<b>40,000</b>	<b>20,000</b>	<b>(20,000)</b>	<b>16,000</b>	<b>(4,000)</b>

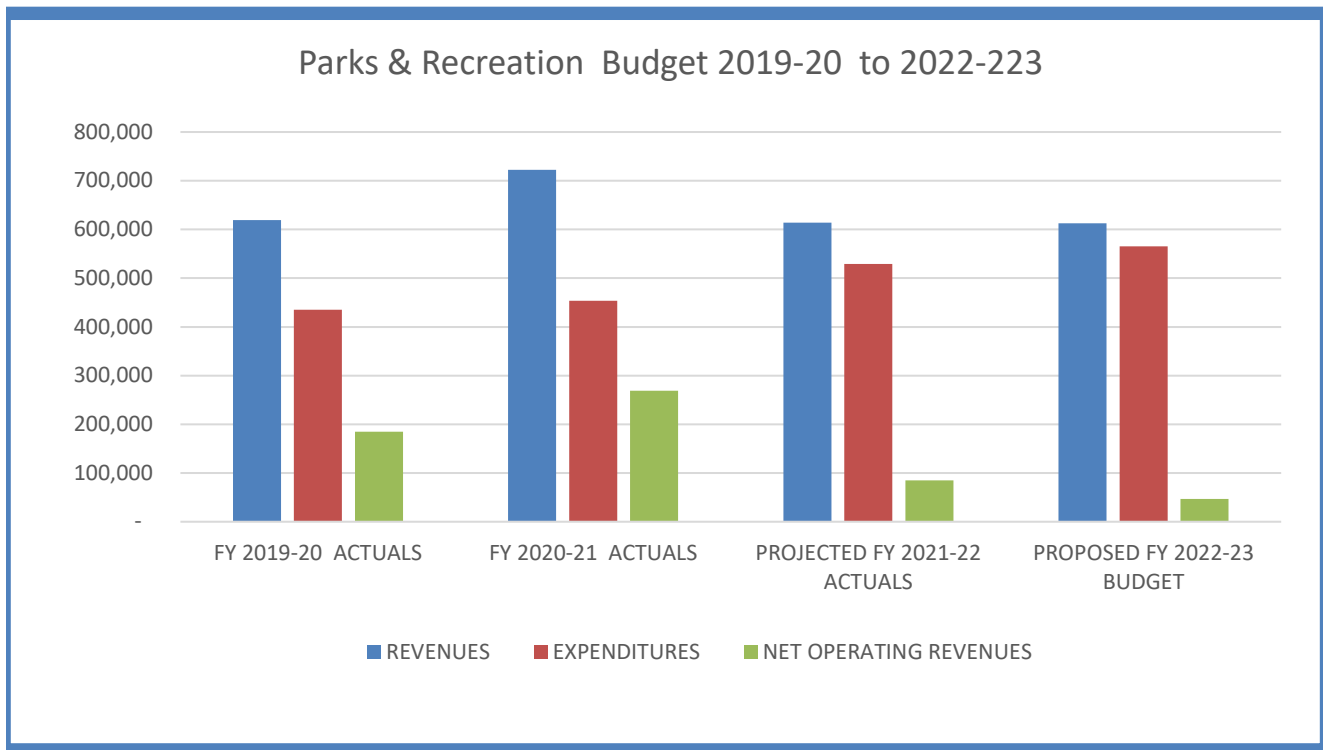
<b>NET AFTER CAPITAL OUTLAY</b>	<b>43,828</b>	<b>64,650</b>		<b>31,081.53</b>	
---------------------------------	---------------	---------------	--	------------------	--

**PARKS AND RECREATION**

**FY 2022-23**

<b>NET OPERATING REVENUES</b>	<b>FY 2019-20 ACTUALS</b>	<b>FY 2020-21 ACTUALS</b>	<b>PROJECTED FY 2021-22 ACTUALS</b>	<b>PROPOSED FY 2022-23 BUDGET</b>
REVENUES	619,502	722,449	614,028	612,478
EXPENDITURES	434,923	453,597	529,378	565,396
<b>NET OPERATING REVENUES</b>	<b>184,578</b>	<b>268,852</b>	<b>84,650</b>	<b>47,082</b>

<b>OTHER EXPENDITURES CAPITAL OUTLAY</b>	<b>FY 2019-20 ACTUALS</b>	<b>FY 2020-21 ACTUALS</b>	<b>PROJECTED FY 2021-22 ACTUALS</b>	<b>PROPOSED FY 2022-23 BUDGET</b>
Office Equipment Outlay	2,544	0	0	0
Plant Equipment Outlay	0	0	20,000	16,000
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>16,000</b>
<b>NET AFTER CAPITAL OUTLAY</b>	<b>184,578</b>	<b>268,852</b>	<b>64,650</b>	<b>31,082</b>



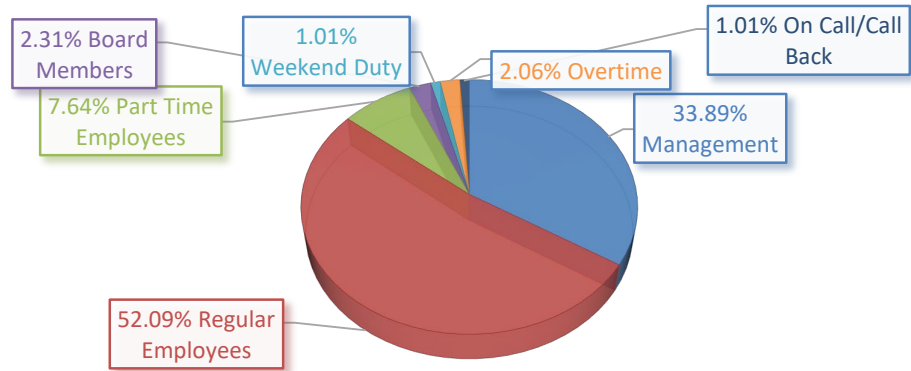
**HEBER PUBLIC UTILITY DISTRICT 2021-2022 SALARIES AND BENEFITS**

FRINGE BENEFITS EXPENDITURE DETAIL - HEALTH - VISION, DENTAL WITH 2021-22 RATES W/6 Mo. 5%, 3% & 1% Increase							FULL TIME EQUIVALENT EMPLOYEES : 12				
POSITION / TITLE	POSITION SALARY	FICA 6.2%	Medicare 1.45%	PERS 21-22 rates 11.59%&7.59%	UI & ETT	Work-Comp 21-22 Rates	Health Insurance	Dental	VISION	Life	TOTAL
<b>Based on % Distribution</b>	<b>3.00%</b>						<b>5%</b>	<b>3%</b>	<b>1%</b>	<b>0%</b>	
General Manager (including mileage)	121,200	7,514	1,757	22,531	231	764	16,359	642	87	67	49,952
Finance Manager	76,591	4,749	1,111	5,813	231	444	18,889	1,643	247	103	33,229
Chief Operator	82,956	5,143	1,203	15,422	231	4,417	29,271	1,643	247	103	57,680
Office Manager	72,100	4,470	1,045	13,403	231	418	10,170	642	87	103	30,569
	<b>352,847</b>	<b>\$21,877</b>	<b>\$5,116</b>	<b>\$57,169</b>	<b>\$924</b>	<b>6,043</b>	<b>\$74,688</b>	<b>4,569</b>	<b>667</b>	<b>377</b>	<b>\$171,430</b>
Bookkeeper (including Clerk stipend)	57,017	3,535	827	10,599	231	331	21,768	1,080	161	103	38,634
Senior Account Clerk	57,017	3,535	827	10,599	231	331	17,804	1,643	247	103	35,319
<b>Sub-Total:</b>	<b>114,033</b>	<b>7,070</b>	<b>1,653</b>	<b>21,199</b>	<b>462</b>	<b>661</b>	<b>39,571</b>	<b>2,723</b>	<b>407</b>	<b>206</b>	<b>73,953</b>
<b>Parks &amp; Retention Mntnce</b>											<b>0</b>
Parks Maintenance (Step 2)	49,485	3,068	718	9,199	231	3,509	29,565	1,643	247	103	48,283
Parks Maintenance (Step 1) VACANT		0	0	0		-					0
<b>Sub- Total:</b>	<b>49,485</b>	<b>3,068</b>	<b>718</b>	<b>9,199</b>	<b>231</b>	<b>3,509</b>	<b>29,565</b>	<b>1,643</b>	<b>247</b>	<b>103</b>	<b>48,283</b>
<b>Water Fund</b>											<b>0</b>
Lead Operator W	69,238	4,293	1,004	12,871	231	3,593	26,583	1,643	247	103	50,568
OIT - (Step 2 for Budget)	51,957	3,221	753	3,944	231	2,697	5,453	642	87	103	17,130
Operator II Step 2	62,788	3,893	910	4,766	231	3,259	10,170	642	87	103	24,060
Operator II Step 2	31,394	1,946	455	2,383	116	1,629	8,209	822	123	52	15,735
<b>Sub- Total:</b>	<b>215,377</b>	<b>13,353</b>	<b>3,123</b>	<b>23,963</b>	<b>809</b>	<b>11,178</b>	<b>50,414</b>	<b>3,748</b>	<b>543</b>	<b>361</b>	<b>107,493</b>
<b>Waste-Water Fund</b>											
Lead Operator WW	69,238	4,293	1,004	12,871	231	4,639	21,757	1,643	185	103	46,726
Operator II Step	62,788	3,893	910	4,766	231	4,207	20,459	1,643	247	103	36,459
Operator Step II	31,394	1,946	455	2,383	116	2,103	8,209	822	123	52	16,209
<b>Sub- Total:</b>	<b>163,419</b>	<b>10,132</b>	<b>2,370</b>	<b>20,020</b>	<b>578</b>	<b>10,949</b>	<b>50,425</b>	<b>4,108</b>	<b>554</b>	<b>258</b>	<b>99,393</b>
Overtime	21,414	1,328	311								1,638
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 22-23				83,540							83,540
	937,576	58,130	13,595	215,090	3,003	32,340	244,663	16,791	2,418	1,305	587,336
<b>Part- Time</b>											
Parks Maintenance (Temp. PT)	42,720	2,649	619	0	0	-	0	-	-	-	3,268
Recreation Center Clerk (Temp. PT)	24,000	1,488	348	0	0	-	-	-	-	-	1,836
Temp. Water Maint	6,400	397	93	0	0	-	-	-	-	-	490
Temp. Sewer Maint	6,400	397	93	0	0	-	-	-	-	-	490
	79,520	4,930	1,153	0	0	0	0	0	0	0	6,083
Board Member	4,800	298	70			30					397

Board Member	4,800	298	70			30					397
Board Member	4,800	298	70			30					397
Board Member	4,800	298	70			30					397
Board Member	4,800	298	70			30					397
TOTAL: --->	24,000	1,488	348	0	0	151	0	0			1,987
<b>GRAND TOTAL SALARIES</b>	<b>\$ 1,041,096</b>	<b>64,548</b>	<b>15,096</b>	<b>215,090</b>	<b>3,003</b>	<b>32,492</b>	<b>244,663</b>	<b>16,791</b>	<b>2,418</b>	<b>1,305</b>	<b>595,407</b>
										<b>GRAND TOTAL: ---&gt;</b>	<b>\$ 1,636,503</b>

NOTE: Board members don't receive any benefits other than FICA & Work Comp..

### PERCENT OF SALARY AND CLASSIFICATION



### PERCENT OF SALARY AND BENEFITS BY FUND

