

SALARIES AND WAGES INCREASE/DECREASE

MONTHS	DAYS	WAGES & BENEFITS	ACTUAL YTD 5/31/23	PROJECTED YEAR END TOTALS YTD / 335 x 365	PROJECTED IN CURRENT BUDGET	CHANGE DIFFERENCE	PERCENT CHANGE
Jan	31	Salaries	\$ 1,641,156.00	\$ 1,788,125.19	\$ 2,087,561.00	\$ 299,435.81	16.75%
Feb	28	Part-Time (not on payroll)	\$ 76,546.00	\$ 83,400.87	\$ 20,000.00	\$ (63,400.87)	-76.02%
Mar	31	Overtime	\$ 108,613.00	\$ 118,339.54	\$ 121,368.00	\$ 3,028.46	2.56%
Apr	30	Stand-by Pay	\$ 58,870.00	\$ 64,141.94	\$ 66,140.00	\$ 1,998.06	1.03%
May	31	Retiree Benefits	\$ 13,860.00	\$ 15,101.19	\$ 26,000.00	\$ 10,898.81	72.17%
Jun	30	Director Stipend	\$ 22,000.00	\$ 23,970.15	\$ 24,000.00	\$ 29.85	0.12%
Jul	31	Payroll taxes	\$ 138,756.00	\$ 151,181.91	\$ 136,207.00	\$ (14,974.91)	-0.90%
Aug	31	Health Insurance	\$ 431,246.00	\$ 469,865.04	\$ 429,131.00	\$ (40,734.04)	-0.91%
Sep	30	Insurance - Workers Comp	\$ 29,996.00	\$ 32,682.21	\$ 27,896.00	\$ (4,786.21)	-0.85%
Oct	31	PERS Retirement exp	\$ 153,317.00	\$ 167,046.88	\$ 194,865.00	\$ 27,818.12	16.66%
Nov	30	PERS UAL	\$ 517,961.00	\$ 564,345.57	\$ 520,354.00	\$ (43,991.57)	-7.88%
Dec	31	Def Comp Retirement Expense	\$ -	\$ -	\$ 9,450.00	\$ 9,450.00	100.00%
	365	TOTAL WAGES & BENEFITS	\$3,192,321.00	\$3,478,200.49	\$3,662,972.00	\$ 184,771.51	5.31%

NON - LABOR EXPENSE

MONTHS	DAYS	WAGES & BENEFITS	ACTUAL YTD 5/31/23	PROJECTED YEAR END TOTALS	PROJECTED IN CURRENT BUDGET PROPOSAL	CHANGE DIFFERENCE	PERCENT CHANGE
Jan	31	Materials & Supplies	\$ 285,023.00	\$ 310,547.45	\$ 287,750.00	\$ 22,797.45	-8.14%
Feb	28	Durable Goods/Rentals	\$ 72,056.00	\$ 78,508.78	\$ 24,200.00	\$ 54,308.78	-69.18%
Mar	31	Office Supplies	\$ 48,879.00	\$ 53,256.22	\$ 32,104.00	\$ 21,152.22	-29.72%
Apr	30	PPE/Safety Equipment	\$ -	\$ -	\$ 32,250.00	\$ 32,250.00	100.00%
May	31	Software/Licenses	\$ -	\$ -	\$ 22,860.00	\$ 22,860.00	100.00%
Jun	30	Vehicle Maintenance	\$ 58,623.00	\$ 63,872.82	\$ 56,800.00	\$ 7,072.82	-11.07%
Jul	31	Vehicle Operating-Fuel	\$ 106,754.00	\$ 116,314.06	\$ 48,150.00	\$ 68,164.06	-58.60%
Aug	31	Building Maintenance	\$ 5,983.00	\$ 6,518.79	\$ 18,750.00	\$ 12,231.51	287.63%
Sep	30	Professional Services	\$ 490,554.00	\$ 534,484.21	\$ 612,641.00	\$ 78,156.79	14.62%
Oct	31	Insurance - General Liability	\$ 98,656.00	\$ 107,490.87	\$ 100,000.00	\$ 7,490.87	-6.97%
Nov	30	Legal	\$ 114,534.00	\$ 124,790.78	\$ 80,000.00	\$ 44,790.78	-35.89%
Dec	31	Audit	\$ 14,140.00	\$ 15,406.27	\$ 22,200.00	\$ 6,793.73	44.10%
	365	Staff Development/Training	\$ 16,316.00	\$ 17,777.13	\$ 24,650.00	\$ 6,872.87	38.66%
		Travel	\$ 14,274.00	\$ 15,552.27	\$ 33,650.00	\$ 18,093.73	116.37%
		Utilities	\$ 293,155.00	\$ 319,407.69	\$ 327,400.00	\$ 7,992.31	2.50%
		Bank Charges	\$ 310.00	\$ 337.76	\$ 500.00	\$ 162.24	48.03%
		Payroll Processing Fees	\$ 24,936.00	\$ 27,169.07	\$ 26,400.00	\$ 769.07	-2.90%
		Government Regulation Fees	\$ 186,494.00	\$ 203,194.96	\$ 229,150.00	\$ 25,955.04	12.77%
		Elections	\$ 7,418.00	\$ 8,082.30	\$ -	\$ 8,082.30	-100.00%
		Other Miscellaneous Expenses	\$ 6,278.00	\$ 6,840.21	\$ 500.00	\$ 6,340.21	-92.69%
		Membership/Subscriptions	\$ 46,502.00	\$ 50,666.36	\$ 44,155.00	\$ 6,511.36	-12.85%
		Capital Expenses	\$ -	\$ -	\$ 45,200.00	\$ 45,200.00	100.00%
		D/O Insurance	\$ -	\$ -	\$ -	\$ -	
		NON - LABOR EXPENSES	\$ 1,890,885.00	\$ 2,060,217.99	\$ 2,069,310.00	\$ 54,683.20	0.44%

TOTAL PERCENT INCREASE 2022-23 OVER 2023-24

3.50%