

**CONSOLIDATED
EXPENSES**

5100-6100 Accounts	EXPENSES:	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 FYE Actual	% of Budget Remaining	AMENDED FY 23-24 Budget	FY 23-24 Total Expenses 2/29/24	Proposed FY 24 25 Budget	% increase
50100	Salaries	\$ 1,601,545	\$ 1,755,937	\$ 1,699,085	3%	\$ 1,988,327	\$ 1,167,634	\$ 2,176,858	9%
50101	Part-time (not on payroll)	\$ 63,082	\$ 20,924	\$ 80,364	-284%	\$ 20,000	\$ 4,601	\$ 20,000	0%
50102	Overtime	\$ 102,265	\$ 103,101	\$ 120,038	-16%	\$ 121,368	\$ 64,621	\$ 121,468	0%
50103	Standby Pay	\$ 53,800	\$ 54,845	\$ 64,920	-18%	\$ 66,140	\$ 35,451	\$ 87,850	33%
50104	Retiree Benefit	\$ 15,575	\$ 9,973	\$ 13,860	-39%	\$ 26,000			
50105	Director Stipend	\$ 23,200	\$ 24,360	\$ 24,000	1%	\$ 24,000	\$ 14,000	\$ 24,000	0%
50200	Payroll Taxes	\$ 144,639	\$ 158,763	\$ 145,231	9%	\$ 188,167	\$ 95,356	\$ 206,801	10%
50300	Health Insurance	\$ 257,808	\$ 425,228	\$ 396,541	7%	\$ 439,925	\$ 352,652	\$ 510,129	16%
50302	Insurance - Workers Comp.	\$ 35,269	\$ 45,444	\$ 37,624	17%	\$ 27,896	\$ 20,053	\$ 41,333	48%
50400	PERS Retirement Expense	\$ 177,743	\$ 177,917	\$ 159,583	10%	\$ 209,865	\$ 117,889	\$ 210,586	0%
50401	PERS UAL	\$ 488,624	\$ 551,337	\$ 507,610	8%	\$ 498,179	\$ 498,179	\$ 650,254	31%
50403	Def Comp Retirement Expense	\$ -	\$ -	\$ -	0%	\$ 9,450	\$ 3,618	\$ 9,975	6%
	TOTAL WAGES & BENEFITS	\$ 2,963,550	\$ 3,327,829	\$ 3,248,856	2%	\$ 3,619,317	\$ 2,374,054	\$ 4,059,255	12%
51100	Materials & Supplies	\$ 277,493	\$ 303,800	\$ 370,677	-22%	\$ 293,750	\$ 143,557	\$ 287,175	-2%
51101	Durable Goods/Rentals	\$ 17,142	\$ 39,264	\$ 132,085	-236%	\$ 31,475	\$ 11,690	\$ 14,200	-55%
51102	Office Supplies	\$ 62,823	\$ 71,045	\$ 29,159	59%	\$ 22,604	\$ 14,755	\$ 23,600	4%
51103	PPE/Safety Equipment	\$ -	\$ -	\$ -	-	\$ 25,600	\$ 14,254	\$ 32,500	27%
51104	Software/Licenses	\$ -	\$ -	\$ -	-	\$ 48,230	\$ 55,976	\$ 70,365	46%
51200	Vehicle Maintenance	\$ 39,094	\$ 61,224	\$ 70,027	-14%	\$ 56,800	\$ 44,314	\$ 54,325	-4%
51201	Vehicle Operating - Fuel	\$ 36,450	\$ 70,870	\$ 101,139	-43%	\$ 46,150	\$ 54,727	\$ 104,250	126%
51202	Building Maintenance	\$ 23,172	\$ 289	\$ 6,315	-2085%	\$ 18,750	\$ 10,817	\$ 16,250	-13%
51300	Professional Services	\$ 372,290	\$ 498,884	\$ 581,097	-16%	\$ 573,750	\$ 386,441	\$ 383,850	-33%
51301	Insurance - General Liability	\$ 84,894	\$ 84,546	\$ 98,656	-17%	\$ 100,000	\$ 89,754	\$ 98,000	-2%
51302	Legal	\$ 69,975	\$ 96,476	\$ 156,778	-63%	\$ 80,000	\$ 48,053	\$ 85,000	6%
51303	Audit	\$ 18,410	\$ 21,968	\$ 16,160	26%	\$ 22,200	\$ 23,104	\$ 20,000	-10%
51304	Board Training/Travel					\$ 17,500	\$ 7,973	\$ 17,500	0%
51305	Accounting (NEW)					\$ -	\$ -	\$ 160,000	
52100	Staff Development/Training	\$ 10,765	\$ 11,374	\$ 25,542	-125%	\$ 32,700	\$ 18,106	\$ 33,769	3%
52101	Travel (inactive as of FY23-24)	\$ 9,931	\$ -	\$ -					
52102	Utilities	\$ 331,278	\$ 329,514	\$ 309,893	6%	\$ 321,425	\$ 208,129	\$ 414,210	29%
52103	Bank Charges	\$ 1,617	\$ 425	\$ 375	12%	\$ 500	\$ 1,350	\$ 1,800	260%
52104	Payroll Processing Fees	\$ 25,068	\$ 25,871	\$ 24,725	4%	\$ 26,400	\$ 18,672	\$ 30,000	14%
52105	Government Regulation Fees	\$ 236,021	\$ 157,652	\$ 180,503	-14%	\$ 232,055	\$ 122,638	\$ 243,700	5%
52106	Elections	\$ -	\$ 9,399	\$ 7,418	21%	\$ -	\$ -		
52107	Other Misc. Expenses	\$ 8,480	\$ -	\$ 6,441	-	\$ 1,500	\$ 1,709	\$ 1,500	0%
52108	Membership/Subscriptions	\$ 40,072	\$ 59,105	\$ 50,348	15%	\$ 43,870	\$ 39,368	\$ 47,020	7%
71100	Capital Expenses	\$ 1,525	\$ -	\$ -	0%	\$ 45,200	\$ 25,256	\$ 34,150	-24%
5024-MOM	D/O Insurance	\$ -	\$ -	\$ -	0%	\$ -			
	NON-LABOR EXP	\$ 1,666,500	\$ 1,841,706	\$ 2,167,338	-18%	\$2,040,459	\$ 1,340,643	\$ 2,173,164	7%
updated 3/13/24	TOTAL DEPARTMENT EXPENSES	\$ 4,630,050	\$ 5,169,535	\$ 5,416,194	-5%	\$ 5,659,776	\$ 3,714,697	\$ 6,232,419	10%