



Town of Bayfield

2023 Budget Work Session
 Monday, August 22, 2022, 6:30pm
 1199 Bayfield Parkway;
 Bayfield, CO
 Town Hall Boardroom



Join Zoom Meeting <https://us06web.zoom.us/j/87531163368>

No decisions are made at a Work Session.



**Speak up so the microphone can pick up your voice
 This Work Session will be provided via Zoom & Youtube.**

Work Session Agenda:

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| 1. Opening Ceremonies | (6:30 – 6:35) |
| a. Call to Order | |
| b. Roll Call | |
| c. Pledge of Allegiance | |
| 2. Board of Trustees 2023 Goals as identified July 25 plus Tree Board | (6:35 – 7:10) |
| a. 2023 Draft Goals Funding and Strategy | |
| 3. Review and Discussion | (7:10 – 8:00) |
| a. Estimated year end 2022 Reserves and Revenue | |
| b. Capital Improvements | |
| c. Staffing/FTE/Benefits: Full-time and Part-time | |
| d. Rough Estimate of Operational Expenditures | |
| 4. Public Input | (8:00 – 8:05) |
| a. Public Input (2023 Budget or any other non-agenda item.) | |
| 5. 2023 Budget Tentative Schedule | (8:05 – 8:10) |
| September 6, Regular Meeting: Final 2023 Goals & Review Water, Sewer and Garbage Rates | |
| September 26 Work Session: Department Operations combined with capital and labor expense | |
| October 13, no meeting – Final Draft of the 2023 Budget submitted to the Board of Trustees | |
| November 1, Public Hearing prior or within Regular Meeting: 2023 Budget | |
| November 15, Regular Meeting: 2023 Budget Action on the Regular Meeting Agenda | |
| 6. Adjourn Work Session | (8:10) |



ID	Priority#	Description	Expenditure	Estimated Exp	Funding Strategy	Staff Burden	Next
A	1a	Dove Ranch Detention Area	Land Purchase & Construction	\$1,143,000	EIAF Grant, Infrastructure Grant, Reserves, Subdivision Imp Dist, Other	Low to Medium	Who manages the system in the future?
B	1b	Stormwater Management	Determine who is responsible: Engineering, Consulting, Public Information	\$65,000	General Fund or Sewer Fund Revenue and Reserves	High	Enterprise, Ballot or Increase Enforcement
C	2	Town Hall & Senior Center HVAC	Replace or Upgrade Heating and Cooling Technology	\$TBD	1st Step Energy Performance Contracting	Low to Medium	TBD
D	3	Housing	Work Force and Affordable Housing, Cinnamon Heights 12-41 and RHA	\$1,400,000	Federal and State Housing Grants	High	Construction 2024
E	4	24/7 Marshal Coverage	Adequate staffing including SRO, Working CAD and retention incentives	\$TBD	General Fund Revenue	Medium	Hire a Marshal, train, Support CAD
F	NA	Implement Park Comprehensive Plan	Rodeo Arena Consulting/Engineer	\$TBD	Rodeo type Foundation Grants/Vendors, General Fund Revenue	Low	Relocate Rodeo Arena and Apply for GOCO grant or revised plan
G	NA	Broadband	Coordination with Region 9, ISP consultation, Easement Review	\$TBD	Regional Support	High	Ongoing
H	NA	Asphalt Management Plan	Street preservation, repair and replacement	\$TBD	Ongoing adequate Street Fund budget	Low	Ongoing
I	NA	Land Use Code Updates including Parks and Open Space, Public and Private trail connections, green way overlays	Public Meetings and Hearings	\$TBD	Comp Plan Working Group, Planning Commission	High	Major changes in 2023 and then keep current
J	NA	Parks and Open Space, Mill Street Revitalization, Roadside Park Restrooms, Access to River	Public Surveys, Review Priorities	\$TBD	Implement Park Comp Plan, phasing, foresight, developers, business, opportunities	Low	Ongoing
K	NA	Pine River Senior Center Commercial Kitchen and Facility Rentals	Strategize for best and highest use while maintaining a safe place for senior citizens, update rental applications and enforce rules	\$TBD	General Fund and Requesting funds from BOCC	Medium to High	Ongoing
L	NA	Tree Board Goals	Community Pathways, Tree Inventory, Tree Education Events, Arbor Day	\$TBD	Tree Board, Colorado State Forester Interns, FLC, Parks & Rec	Low to Medium	Ongoing

**Grants
2023 Budget Proposal**

CIP Project	Estimated Cost	Proposed Grant Fund	Grant Revenue	Town Reserves	Town Fund	Other Revenues	Notes
Dove Ranch Stormwater Detention Facility	\$ 1,143,000.00	DOLA EIAF (50% Match Required)	\$ 571,500.00	\$ 571,500.00	Capital Imp Fund	\$ -	Includes Property Purchase, Engineering and Development
TOTAL	\$ 1,143,000.00		\$ 571,500.00	\$ 571,500.00		\$ -	
Bayfield East Signal 60-100% Engineering Design	\$ 96,705.00	State TAP (50% Match Required)	\$ 48,352.50	\$ 48,352.50	Street Fund School District Share of Signal	\$ -	School District paid \$500,000 Towards Signal
Bayfield East Signal Construction	\$ 1,015,000.00	Federal Bipartisan Infrastructure Law (Match TBD-Assuming 50%)	\$ 507,500.00	\$ 300,000.00	Street Fund School District Share of Signal	\$ 207,500.00	Other Revenues includes Developers Share, CDOT, Other TBD
Pedestrian Highway Crossing Construction	\$ 500,000.00	State MMOF (50% Match Required)	\$ 250,000.00	\$ 250,000.00	Street Fund	\$ -	If Warranted by Pedestrian Study
Center Section Sidewalks on Mill Street (2 Phases)	\$ 500,000.00	State Revitalizing Main Streets Grants (x2)	\$ 300,000.00	\$ 200,000.00	Street Fund	\$ -	Two Phases - Grant for \$150,000 each Phase
West Mill Gateway Art/Monument	\$ 30,000.00	NEA Grants for Arts (50% Match Required)	\$ 15,000.00	\$ 15,000.00	Street Fund	\$ -	For Joe Stephenson, James Harrmann & Ed Morlan
VMS Sign at West Mill Gateway & Wayfinding Signs	\$ 40,000.00	Colorado Community Revitalization Grant (50% Match Required)	\$ 20,000.00	\$ 20,000.00	Street Fund	\$ -	VMS Message Board Sign at West Mill Gateway & Wayfinding Signs Around Town
Historic Walking Tour Signage	\$ 6,000.00	History Colorado Micro Grant (50% Match)	\$ 3,000.00	\$ 3,000.00	Street Fund	\$ -	Replace Walking Tour Interpretive Signage on Mill Street
TOTAL	\$ 2,187,705.00		\$ 1,143,852.50	\$ 836,352.50		\$ 207,500.00	
Cinnamon Heights Lots 12-41 Infrastructure	\$ 1,415,800.00	HB21-1271 Affordable Housing Incentives Grant (20% Match Required)	\$ 1,415,800.00	\$ -	Housing Fund	\$ -	Purchase of Property Counts as Match (\$710,627.72)
TOTAL	\$ 1,415,800.00		\$ 1,415,800.00	\$ -		\$ -	

2023 Budget	General Fund	Conservation TF	Sewer Fund	Capital Imp Fund	Water Fund	Garbage Fund	Street Fund	Housing Fund	Equip Rep Fund
Estimated Taxes	\$ 2,288,385	\$ 33,000		\$ 607,775			\$ 748,362		
Fees	\$ 167,457		\$ 1,385,175		\$ 1,102,950	\$ 217,207			
Other Fund Trans	\$ 400,000						\$ 300,000		
Grants				\$ 571,500			\$ 1,143,853	\$ 1,415,800	
Law Enforce Grants?	\$ 50,000								
Revenue	\$ 2,905,842	\$ 33,000	\$ 1,385,175	\$ 1,179,275	\$ 1,102,950	\$ 217,207	\$ 2,192,215	\$ 1,415,800	\$ -
Reserves 12/31/22	\$ 1,268,698	\$ 256,768	\$ 2,640,237	\$ 965,573	\$ 2,129,439	\$ 62,789	\$ 2,094,106	\$ 16,390	\$ 377,250
TOTAL REV/RES	\$ 4,174,540	\$ 289,768	\$ 4,025,412	\$ 2,144,848	\$ 3,232,389	\$ 279,996	\$ 4,286,321	\$ 1,432,190	\$ 377,250
Labor									
Admin	\$ 748,344								
Marshal	\$ 1,087,935								
Parks	\$ 381,514								
Enterprise Labor			\$ 386,845		\$ 328,223				
Labor Streets							\$ 140,263		
TOTAL LABOR	\$ 2,217,793	\$ -	\$ 386,845	\$ -	\$ 328,223	\$ -	\$ 140,263	\$ -	\$ -
Capital Improvement									
Admin/DoveRanch	\$ 123,000			\$ 1,143,000					
Marshal	\$ 120,000								
Parks	\$ 168,600								
Enterprise Streets			\$ 1,252,000		\$ 348,398		\$ 2,934,505	\$ 1,415,800	
TOTAL CAPITAL IMP	\$ 411,600	\$ -	\$ 1,252,000	\$ 1,143,000	\$ 348,398	\$ -	\$ 2,934,505	\$ 1,415,800	\$ -
Rough Operating									
Admin	\$ 423,842								
Marshal	\$ 219,366								
Parks	\$ 217,924								
Enterprise Streets			\$ 347,167		\$ 348,086		\$ 176,572		
TOTAL OPERATING	\$ 861,132	\$ -	\$ 347,167	\$ -	\$ 348,086	\$ -	\$ 176,572	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,490,525	\$ -	\$ 1,986,012	\$ 1,143,000	\$ 1,024,707	\$ -	\$ 3,251,340	\$ 1,415,800	\$ -
NET	\$ 684,015	\$ 289,768	\$ 2,039,400	\$ 1,001,848	\$ 2,207,682	\$ 279,996	\$ 1,034,981	\$ 16,390	\$ 377,250



Date: August 16, 2022

To: Mayor, Trustees and Department Directors

From: Town Manager Katie Sickles

Budget 2023 Subject: Preliminary Labor Cost and Benefits after Department Review

The following documents are labor and benefit preliminary totals. The following bullet points should assist with your analysis.

1. Salary increases are 2% or less for Katie Sickles, Nicol Killian and Ron Saba. Increases for all other current positions will range from 3% to 12% based on really rough Southwest Colorado salary information. The largest increases are associated with law enforcement and certified operators.
2. PERA, FPPA & FPPA D&D have increased percentages. Unemployment was estimated at .3% regarding concerns from the state, however I backed it back to .2% based on the last rate letter.
3. The Town is seeking quotes for health insurance and it is always difficult to determine in August what the rates may be and what plans may be considered. Enrollment changes and new employee preference is also difficult to determine. I have budgeted the following:

	Employee Only	Employee+Spouse	Employee+Children	Employee+Family	Employee Only	Temporary
	Full-time 90%	Full-time 90%	Full-time 90%	Full-time 90%	*Part-time 90%	Full-time
Health	\$8,000	\$16,000	\$16,000	\$24,000	\$8,000	\$0
Vision	\$100	\$200	\$200	\$300	\$100	\$0
Dental	\$600	\$1,200	\$1,200	\$1,800	\$600	\$0
Wellness	\$450	\$450	\$450	\$450	\$450	\$225

*A part-time employee must be scheduled 20 hours or more throughout the year and can sign up for Spouse, Children or Family, however the full premium after 90% of the employee will be billed to the employee.

4. Uniform allowances seem to be coded in an assortment of areas in operations. I created this uniform allowance and would prefer that this be used because it directly is associated with employees that require a uniform or a job related clothing per assigned duties. New employees may be offered a unique allowance amount; such as a new deputy. The new FTE Facility & Grounds Maintenance and Code Enforcement would be added to the uniform allowance. This amount would not be budgeted within operations.
5. Cell phone stipends and allowances would remain \$50 a month for all employees that would be required to communicate via a cell phone.
6. On-Call was explained to the Marshal's Office staff and added to the Marshal Labor Cost.
7. The new Distribution and Collection FTE was added to the Sewer Fund, more in line with stormwater and potential added duties.

8. Facility & Grounds Maintenance, Code Enforcement and Part-time Receptionist was added to Admin for now. A portion of these three positions including the Community Development Director should increase Admin fees from enterprise funds. I am estimating an increase of \$45,000 from both water/sewer funds and \$10,000 from the Garbage Fund.
9. Parks and Recreation Seasonal is in Parks and Recreation.
10. An investigator for the Drug Task Force needs to be hired and in place ASAP or the Town will lose the HIDTA Grant that reimburses this position. The background check duration could take months. The Board will have to decide whether or not this position is filled in the event a hire does not take place in 2022.
11. The General Fund increase alone is \$273,346. With \$100,000 from enterprise funds and the remaining from increased sales tax revenue.
12. The Water and Sewer revenue is intended to cover the cost of operations.
13. The Street Fund increase is \$2,198 and should be covered by traditional revenue.
14. If there is a desire to reduce the overall increase, the Facility & Grounds Maintenance could be reduced to part-time, however there is a cost to deferred maintenance. The part-time receptionist could be considered mid-year or removed altogether.
15. The attached pages are departments and I am considering a COLA, unless the position exceeds the salary range, along with a fluctuating salary adjustment percentage effective 12/31/2022. Merit and promotional increases will be available within a department. You will not be able to see individual salary amounts because in my experience this creates an expectation of income before the Board adopts a new budget.
16. There have been inquiries regarding a housing stipend. I think with the effort to develop the 30 units in Cinnamon Heights (Lots 12-41), I believe this should not be considered at this time.

Employee/Position	Total	Budget Year	Current Year	Difference
Date of Hire				
Salary	\$ 527,930		Salary	
On-Call	\$ -		On-Call	
Overtime	\$ -		Overtime	
Payroll Stipend	\$ 1,800		Payroll Stipend	
Other Salary	\$ -		Other Salary	
Total Salary	\$ 529,730		Total Salary	\$ 456,776
				\$ 72,954
PERA	\$ 78,029		PERA	
Medicare	\$ 7,681		Medicare	
FPPA	\$ -		FPPA	
FPPA D&D	\$ -		FPPA D&D	
Unemployment	\$ 1,059		Unemployment	
WC-Class Code			WC-Class Code	
WC-Rate			WC-Rate	
Workers Comp	\$ 795		Workers Comp	
Police Pro-Liability	\$ -		Police Pro-Liability	
Total Labor Charges	\$ 87,564		Total Labor Charges	\$ 73,971
				\$ 13,593
Health Ins	\$ 112,000		Health Ins	
Vision	\$ 1,400		Vision	
Dental	\$ 8,400		Dental	
U/C Allowance	\$ 1,000		U/C Allowance	
Cell Phone Stipend	\$ 4,200		Cell Phone Stipend	
Wellness	\$ 4,050		Wellness	
Other 2	\$ -		Other 2	
Other 3	\$ -		Other 3	
Total Benefit Cost	\$ 131,050		Total Benefit Cost	\$ 85,423
				\$ 45,627
Total Salary, Labor & Benefits	\$ 748,344		Total Salary, Labor & Benefits	\$ 616,170
				\$ 132,174

Admin Labor

Employee/Position	Total	Budget Year	Current Year	Difference
Date of Hire				
Salary	\$ 721,219	Salary		
On-Call	\$ 7,500	On-Call		
Overtime	\$ 15,000	Overtime		
Payroll Stipend	\$ 3,600	Payroll Stipend		
Other Salary	\$ -	Other Salary		
Total Salary	\$ 747,319	Total Salary	\$ 675,268	\$ 72,051
PERA	\$ 8,237	PERA		
Medicare	\$ 10,836	Medicare		
FPPA	\$ 65,683	FPPA		
FPPA D&D	\$ 11,062	FPPA D&D		
Unemployment	\$ 1,495	Unemployment		
WC-Class Code		WC-Class Code		
WC-Rate		WC-Rate		
Workers Comp	\$ 24,767	Workers Comp		
Police Pro-Liability	\$ 27,656	Police Pro-Liability		
Total Labor Charges	\$ 149,736	Total Labor Charges	\$ 128,769	\$ 20,967
Health Ins	\$ 168,000	Health Ins		
Vision	\$ 2,100	Vision		
Dental	\$ 12,600	Dental		
U/C Allowance	\$ 5,000	U/C Allowance		
Cell Phone Stipend	\$ 600	Cell Phone Stipend		
Wellness	\$ 4,950	Wellness		
Other 2	\$ -	Other 2		
Other 3	\$ -	Other 3		
Total Benefit Cost	\$ 193,250	Total Benefit Cost	\$ 188,332	\$ 4,918
Total Salary, Labor & Benefits	\$ 1,087,935	Total Salary, Labor & Benefits	\$ 992,369	\$ 95,566

Employee/Position	Total	Budget Year	Current Year	Difference
Date of Hire				
Salary	\$ 255,397	Salary		
On-Call	\$ -	On-Call		
Overtime	\$ 5,500	Overtime		
Payroll Stipend	\$ -	Payroll Stipend		
Other Salary	\$ -	Other Salary		
Total Salary	\$ 260,897	Total Salary	\$ 234,106	\$ 26,791
PERA	\$ 38,430	PERA		
Medicare	\$ 3,783	Medicare		
FPPA	\$ -	FPPA		
FPPA D&D	\$ -	FPPA D&D		
Unemployment	\$ 522	Unemployment		
WC-Class Code		WC-Class Code		
WC-Rate		WC-Rate		
Workers Comp	\$ 9,731	Workers Comp		
Police Pro-Liability	\$ -	Police Pro-Liability		
Total Labor Charges	\$ 52,466	Total Labor Charges	\$ 46,072	\$ 6,394
Health Ins	\$ 56,000	Health Ins		
Vision	\$ 700	Vision		
Dental	\$ 4,200	Dental		
U/C Allowance	\$ 2,000	U/C Allowance		
Cell Phone Stipend	\$ 3,000	Cell Phone Stipend		
Wellness	\$ 2,250	Wellness		
Other 2	\$ -	Other 2		
Other 3	\$ -	Other 3		
Total Benefit Cost	\$ 68,150	Total Benefit Cost	\$ 55,730	\$ 12,420
Total Salary, Labor & Benefits	\$ 381,514	Total Salary, Labor & Benefi	\$ 335,908	\$ 45,606

Employee/Position	Total	Budget Year	Current Year	Difference
Date of Hire				
Salary	\$ 237,989			
On-Call	\$ 4,500			
Overtime	\$ 4,500			
Payroll Stipend	\$ -			
Other Salary	\$ -			
Total Salary	\$ 246,989		\$ 186,464	\$ 60,525
PERA	\$ 36,381			
Medicare	\$ 3,581			
FPPA	\$ -			
FPPA D&D	\$ -			
Unemployment	\$ 494			
WC-Class Code				
WC-Rate				
Workers Comp	\$ 6,199			
Police Pro-Liability	\$ -			
Total Labor Charges	\$ 46,656		\$ 34,421	\$ 12,235
Health Ins	\$ 80,000			
Vision	\$ 1,000			
Dental	\$ 6,000			
U/C Allowance	\$ 2,000			
Cell Phone Stipend	\$ 2,400			
Wellness	\$ 1,800			
Other 2	\$ -			
Other 3	\$ -			
Total Benefit Cost	\$ 93,200		\$ 60,207	\$ 32,993
Total Salary,Labor & Benefits	\$ 386,845		\$ 281,092	\$ 105,753

Employee/Position	Total	Budget Year	Current Year	Difference
Date of Hire				
Salary	\$ 217,183			
On-Call	\$ 4,500			
Overtime	\$ 4,500			
Payroll Stipend	\$ -			
Other Salary	\$ -			
Total Salary	\$ 226,183		\$ 212,160	\$ 14,023
PERA	\$ 33,317			
Medicare	\$ 3,280			
FPPA	\$ -			
FPPA D&D	\$ -			
Unemployment	\$ 452			
WC-Class Code				
WC-Rate				
Workers Comp	\$ 9,341			
Police Pro-Liability	\$ -			
Total Labor Charges	\$ 46,390		\$ 42,602	\$ 3,788
Health Ins	\$ 48,000			
Vision	\$ 600			
Dental	\$ 3,600			
U/C Allowance	\$ 1,500			
Cell Phone Stipend	\$ 600			
Wellness	\$ 1,350			
Other 2	\$ -			
Other 3	\$ -			
Total Benefit Cost	\$ 55,650		\$ 49,090	\$ 6,560
Total Salary,Labor & Benefits	\$ 328,223		\$ 303,852	\$ 24,371

Employee/Position	Total	Budget Year	Current Year	Difference
Date of Hire				
Salary	\$ 85,523			
On-Call	\$ 3,000			
Overtime	\$ 3,000			
Payroll Stipend	\$ -			
Other Salary	\$ -			
Total Salary	\$ 91,523		\$ 86,153	\$ 5,370
PERA	\$ 13,481			
Medicare	\$ 1,327			
FPPA	\$ -			
FPPA D&D	\$ -			
Unemployment	\$ 183			
WC-Class Code				
WC-Rate				
Workers Comp	\$ 4,549			
Police Pro-Liability	\$ -			
Total Labor Charges	\$ 19,540		\$ 18,023	\$ 1,517
Health Ins	\$ 24,000			
Vision	\$ 300			
Dental	\$ 1,800			
U/C Allowance	\$ 1,000			
Cell Phone Stipend	\$ 1,200			
Wellness	\$ 900			
Other 2	\$ -			
Other 3	\$ -			
Total Benefit Cost	\$ 29,200		\$ 33,889	\$ (4,689)
Total Salary,Labor & Benefits	\$ 140,263		\$ 138,065	\$ 2,198

Street Fund Labor

Employee/Position	Budget Year		Current Year		TOTAL Difference	LABOR/BENEFITS Diff	NEW FTE Difference	Fac & Grnds Maint	Code Enforcement	Receptionist	Park Seasonal	Sewer Dist/Coil
	Total											
Date of Hire		Date of Hire										
Salary	\$ 2,045,241	Salary	\$ 1,705,027									
On-Call	\$ 19,500	On-Call	\$ 10,500									
Overtime	\$ 32,500	Overtime	\$ 30,000									
Payroll Stipend	\$ 5,400	Payroll Stipend	\$ 5,400									
Other Salary	\$ -	Other Salary	\$ 100,000									
Total Salary	\$ 2,102,641	Total Salary	\$ 1,850,927	\$ 251,714	\$ 76,782	\$ 174,932	\$ 54,080	\$ 30,000	\$ 21,000	\$ 24,212	\$ 45,640	
PERA	\$ 207,876	PERA	\$ 160,207			\$ 25,767	\$ 7,966	\$ 4,419	\$ 3,093	\$ 3,566	\$ 6,723	
Medicare	\$ 30,488	Medicare	\$ 25,388			\$ 2,537	\$ 784	\$ 435	\$ 305	\$ 351	\$ 662	
FPPA	\$ 65,683	FPPA	\$ 52,930			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FPPA D&D	\$ 11,062	FPPA D&D	\$ 9,341			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Unemployment	\$ 4,205	Unemployment	\$ 5,253			\$ 350	\$ 108	\$ 60	\$ 42	\$ 48	\$ 91	
WC-Class Code		WC-Class Code	\$ 16,530									
WC-Rate		WC-Rate										
Workers Comp	\$ 55,382	Workers Comp	\$ 49,301			\$ 2,206	\$ 81	\$ 45	\$ 32	\$ 903	\$ 1,146	
Police Pro-Liability	\$ 27,656	Police Pro-Liability	\$ 24,908			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Labor Charges	\$ 402,353	Total Labor Charges	\$ 343,858	\$ 58,495	\$ 27,635	\$ 30,860	\$ 8,939	\$ 4,959	\$ 3,471	\$ 4,869	\$ 8,621	
Health Ins	\$ 488,000	Health Ins	\$ 397,710			\$ 48,000	\$ 16,000	\$ 8,000	\$ 8,000	\$ -	\$ 16,000	
Vision	\$ 6,100	Vision	\$ 3,253			\$ 600	\$ 200	\$ 100	\$ 100	\$ -	\$ 200	
Dental	\$ 36,600	Dental	\$ 26,558			\$ 3,600	\$ 1,200	\$ 600	\$ 600	\$ -	\$ 1,200	
U/C Allowance	\$ 12,500	U/C Allowance	\$ -			\$ 1,750	\$ 500	\$ 500	\$ -	\$ 250	\$ 500	
Cell Phone Stipend	\$ 12,000	Cell Phone Stipend	\$ 7,800			\$ 2,700	\$ 600	\$ 600	\$ 600	\$ 300	\$ 600	
Wellness	\$ 15,300	Wellness	\$ 12,528			\$ 2,025	\$ 450	\$ 450	\$ 450	\$ 225	\$ 450	
Other 2	\$ -	Other 2	\$ 24,822			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other 3	\$ -	Other 3	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Benefit Cost	\$ 570,500	Total Benefit Cost	\$ 472,671	\$ 97,829	\$ 39,154	\$ 58,675	\$ 18,950	\$ 10,250	\$ 9,750	\$ 775	\$ 18,950	
Total Salary, Labor & Benefits	\$ 3,075,494	Total Salary, Labor & Benefits	\$ 2,667,456	\$ 408,038	\$ 143,571	\$ 264,467	\$ 81,969	\$ 45,209	\$ 34,221	\$ 29,856	\$ 73,211	

*N-Killian

Total Labor