



**Recommended Personnel Services  
Fiscal Year 2018-19**

|   | General Operating Fund |            |            |           |            |            |                  |                |           |           | NOAA Fund        |                | % +/- |
|---|------------------------|------------|------------|-----------|------------|------------|------------------|----------------|-----------|-----------|------------------|----------------|-------|
|   | Recreational           |            |            | NIT       | CM         | Maint Dept | 2018-19          |                | 2017-18   |           | 2018-19 Proposed | 2017-18 Budget |       |
|   | Admin                  | RV Park    | Marina     |           |            |            | 2018-19 Proposed | 2017-18 Budget |           |           |                  |                |       |
| <b>Total Salaries &amp; Wages</b>       | 557,771                | 70,704     | 181,904    | 53,606    | 220,904    | -          | 1,084,889        | 931,603        | 54,621    | 55,994    | 15.4%            |                |       |
| <b>Payroll Tax &amp; Benefits</b>       |                        |            |            |           |            |            |                  |                |           |           |                  |                |       |
| Total Payroll Tax Expense               | 49,286                 | 6,823      | 17,302     | 4,887     | 21,066     | -          | 99,364           | 91,685         | 4,964     | 5,739     | 7.1%             |                |       |
| Health Insurance                        | 74,304                 | 24,768     | 41,280     | 8,256     | 49,536     | -          | 198,144          | 184,127        | 8,256     | 7,992     | 7.4%             |                |       |
| PERS - Retirement                       | 25,713                 | 3,259      | 15,936     | 2,471     | 14,816     | -          | 62,196           | 53,614         | 2,518     | 2,581     | 15.2%            |                |       |
| Worker's Compensation Ins.              | 2,435                  | 339        | 20,117     | 5,911     | 24,428     | -          | 53,231           | 65,191         | 6,022     | 7,729     | -18.7%           |                |       |
| Employee Incentives & Other             | 1,100                  | 1,000      | 1,100      | 350       | 1,100      | -          | 4,650            | 4,650          | 350       | 350       | 0.0%             |                |       |
| Health Reimbursement Arrangement        | 3,500                  | 3,500      | 3,500      | 3,500     | 3,500      | -          | 17,500           | 18,500         | 3,500     | 2,000     | 2.4%             |                |       |
| <b>Total Payroll Tax &amp; Benefits</b> | 156,338                | 39,689     | 99,236     | 25,375    | 114,446    | -          | 435,085          | 417,767        | 25,611    | 26,391    | 3.7%             |                |       |
| <b>Total Personnel Services</b>         | \$ 714,109             | \$ 110,393 | \$ 281,140 | \$ 78,982 | \$ 335,350 | \$ -       | \$ 1,519,974     | \$ 1,349,370   | \$ 80,232 | \$ 82,385 | 11.8%            |                |       |