

The background of the slide is a light blue gradient with several realistic water droplets of various sizes scattered across it. The droplets have highlights and shadows, giving them a three-dimensional appearance.

TRIUNFO WATER AND SANITATION DISTRICT

ADMINISTRATION & FINANCE COST ANALYSIS

SPECIAL BOARD MEETING

AUGUST 17, 2020

3:00 PM

HISTORICAL OVERVIEW

- TRIUNFO WAS KNOWN AS THE TRIUNFO COUNTY SANITATION DISTRICT (1963)
- BECAME A SPECIAL DISTRICT WITH TWO ELECTED AND THREE APPOINTED BOARD MEMBERS (1977)
- VRSD HAS HISTORICALLY PROVIDED ALL ADMINISTRATION, MANAGEMENT, & OPERATIONAL SERVICES UNDER CONTRACT (1977)
- GREW IN SIZE AND COMPLEXITY
 - PURCHASED METROPOLITAN WATER COMPANY (OAK PARK WATER SERVICE) AND FURTHER EXPANDED SERVICES TO INCLUDE RETAIL RECYCLED WATER (1993)
 - RECENT PURCHASE OF THE CALLEGUAS RECYCLED WATER SYSTEM – EXPANDED DISTRICT SERVICE TO INCLUDE RECYCLED WATER WHOLESALE SERVICE (2017)
- TRANSITIONED TO FULLY ELECTED BOARD (2010)

HISTORICAL OVERVIEW (cont'd)

- DEDICATED GENERAL MANAGER UNDER VRSD CONTRACT (2012)
- TWSD CONTRACTED DIRECTLY WITH GENERAL MANAGER (2019) AS WELL AS HIRING THREE ADDITIONAL CONSULTANTS (2019)
 - MINIMIZE POTENTIAL CONFLICTS OF INTEREST AND ENSURE COMPETITIVE COST OF SERVICE
- DIRECTED STAFF TO CONDUCT FINANCIAL ANALYSIS FOR IN-HOUSE SERVICES FOR ADMINISTRATION & FINANCE
 - INITIAL ESTIMATED ONGOING COST SAVINGS (1/2020) - \$315,000

HISTORICAL OVERVIEW (cont'd)

- APPROVED KOFF & ASSOCIATES' CLASSIFICATION AND COMPENSATION STUDY (7/2020)
 - FACILITATE CONVERTING CONTRACTORS TO EMPLOYEES
 - HIRING ADDITIONAL EMPLOYEES
- UPDATED BUSINESS PLAN REFLECTS:
 - SALARIES AND BENEFITS BASED ON KOFF'S CLASSIFICATION AND COMPENSATION STUDY
 - ADDED HOURS TO CERTAIN POSITIONS

HISTORICAL OVERVIEW (cont'd)

- UPDATED BUSINESS PLAN REFLECTS (cont'd):
 - NOTABLE CHANGES IN THE FY2021 VRSD/TWSD CONTRACT:
 - VRSD HOURLY BILLABLE RATES – AVERAGE 3% REDUCTION
 - VRSD GENERAL MANAGER HOURS – REDUCED BY 80 HOURS
 - VRSD DIRECTOR OF FINANCE HOURS – REDUCED BY 50 HOURS
 - DEBBIE WEST VRSD CONTRACT ENDED AND NOT RENEWED
 - MODIFIED ANALYSIS BASED ON ISSUES RAISED BY THE DIRECTOR OF FINANCE
 - ACCOUNTING SOFTWARE DEFERRED (\$52,500) - MOVED FROM ONGOING COST SAVINGS TO ONE-TIME SAVINGS
 - REMOVAL OF THE AQUA-METRICS CUSTOMER PORTAL AND ANNUAL FEES FOR POTABLE WATER AND RECYCLED WATER – \$12,500 COST SAVINGS IMPACT ON OVERHEAD COSTS
 - PRESENTED THE UPDATED BUSINESS PLAN TO THE PERSONNEL COMMITTEE (8/6/2020)

UPDATED TWSD BUSINESS PLAN

TWSD STAFF AND PROJECTED HOURS

JOB TITLE	HOURS/YEAR	
General Manager	2,080	Full-Time
Director of Finance	1,664	3/4 Time
Engineering Program Manager	1,664	3/4 Time
Administrative Program Manager	1,100	1/2 Time
Clerk of the Board	1,040	1/2 Time
Public Information Manager	1,040	1/2 Time
Accountant	2,080	Full-Time
Accounting Technician	2,080	Full-Time
Accounting Technician	2,080	Full-Time
Accounting Technician	2,080	Full-Time

UPDATED TWSD BUSINESS PLAN (Cont'd)

TWSD ADMINISTRATION & FINANCE COST ANALYSIS

		CURRENT ESTIMATED COST	UPDATED ESTIMATED COST	TOTAL ESTIMATED ADDITIONAL COST TO TWSD
CONTRACTORS				
General Manager	1	\$ 273,520	\$ 317,905	\$ 44,385
Director of Finance	1	\$ 149,400	\$ 222,211	\$ 72,811
Engineering Program Manager	1	\$ 197,600	\$ 196,107	\$ (1,493)
Administrative Program Manager	1	\$ 108,350	\$ 99,134	\$ (9,216)
Debbie West/Accounting Technician	2	\$ 50,000	\$ 101,098	\$ 51,098
Sub-Total		\$ 778,870	\$ 936,454	\$ 157,584
NEW EMPLOYEES				
Accountant	1		\$ 146,015	\$ 146,015
Accounting Technician	2		\$ 101,098	\$ 101,098
Accounting Technician	2		\$ 101,098	\$ 101,098
Clerk of the Board	2		\$ 76,784	\$ 76,784
Public Information Manager	2		\$ 84,542	\$ 84,542
Sub-Total			\$ 509,537	\$ 509,537
TOTAL SALARIES & BENEFITS			\$ 1,445,991	\$ 667,121

INCREMENTAL COST SUMMARY:

CURRENT STAFF -	\$157,584
NEW EMPLOYEES -	<u>\$509,537</u>
TOTAL	\$667,121

NOTES:

1. Recommended Salary-Top Range
2. Recommended Salary-Entry Level

UPDATED TWSD BUSINESS PLAN (Cont'd)

TWSD ADMINISTRATION & FINANCE COST ANALYSIS

	CURRENT ESTIMATED COST	UPDATED ESTIMATED COST	TOTAL ESTIMATED ADDITIONAL COST TO TWSD
SERVICES & SUPPLIES			
BASED ON VRSD/TWSD FY 2021 CONTRACT		\$ 120,310	\$ 120,310
OTHER			
* HR/Payroll - Contract		\$ 27,360	\$ 27,360
* Office Lease (\$2.35/sq ft @ 2,500 sq ft)		\$ 70,500	\$ 70,500
* IT - (Internet, Computers)+\$1,000/mo support		\$ 12,000	\$ 12,000
* Phones (\$100/phone/ee/month)		\$ 12,000	\$ 12,000
Shred It (\$30/month)		\$ 360	\$ 360
Water (\$30/month)		\$ 360	\$ 360
TOTAL SERVICES & SUPPLIES		\$ 122,580	\$ 122,580
TWSD ADMINISTRATION & FINANCE TOTAL		\$ 1,688,882	\$ 910,012

NOTE:

* Based on quotes from service providers.

UPDATED TWSD BUSINESS PLAN (Cont'd)

TWSD ESTIMATED FISCAL YEAR SAVINGS

VRSD CENTRAL ADMINISTRATION CONTRACT FY 2021 BUDGET -		\$1,136,560
TWSD ADMINISTRATION & FINANCE TOTAL	\$1,688,882	
LESS: CURRENT CONTRACTOR COSTS	<u>\$ 778,870</u>	
TWSD TOTAL ADDITIONAL COSTS		<u>\$ 910,012</u>
SUB-TOTAL TWSD ESTIMATED FISCAL YEAR SAVINGS -		\$ 226,548
LESS: Deferred accounting software (move to one-time costs)		<u>\$ 52,500</u>
TWSD ESTIMATED FISCAL YEAR SAVINGS		\$174,048

UPDATED TWSD BUSINESS PLAN (Cont'd)

ONE-TIME & TRANSITIONAL COSTS

TWSD ESTIMATED FISCAL YEAR SAVINGS - **\$ 174,048**

LESS: ONE-TIME COSTS **\$ 70,367**

ONE-YEAR BUILDING LEASE-VRSD (\$19,500)
COMPUTERS, NETWORKS, CABLING,
OFFICE FURNITURE & INSTALLATION, ETC.

LESS: TRANSITIONAL COSTS **\$80,356** **\$ 150,723**

- ACCOUNTANT – 480 HOURS
- ACCOUNTING TECHNICIAN – 480 HOURS
- ACCOUNTING TECHNICIAN (2) – 240 HOURS/EACH
- 3RD PARTY CONTRACTS – UNKNOWN COSTS

SUB-TOTAL TWSD ESTIMATED COST SAVINGS
INCLUDING ONE-TIME AND TRANSITIONAL COSTS **\$ 23,325**

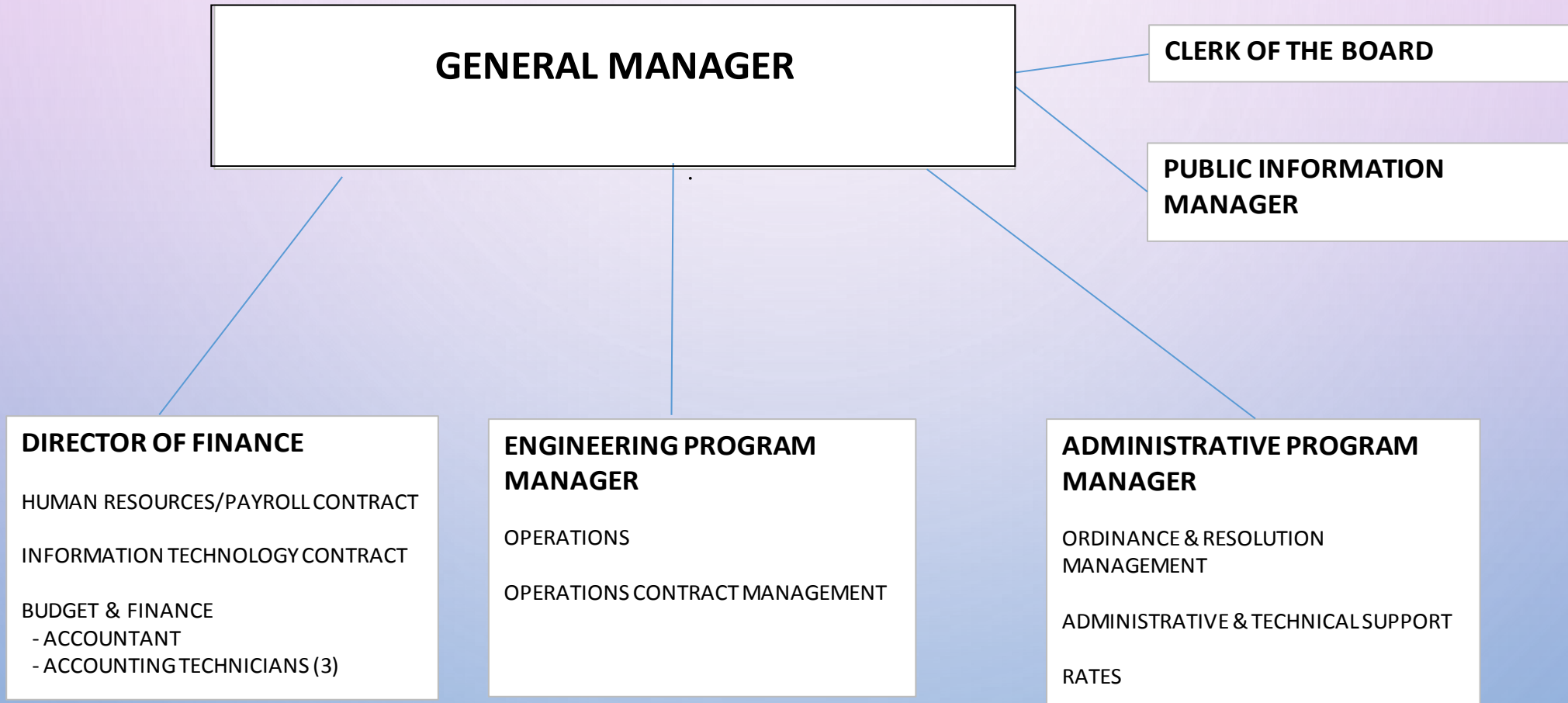
ADD: TWSD Cost for New Accounting Software (Deferred) **\$ 52,500**

TWSD ESTIMATED COST SAVINGS INCLUDING ONE-TIME
AND TRANSITIONAL COSTS **\$ 75,825**

VRSD FINANCE DIRECTOR ISSUES

1. FUTURE TWSD DIRECTOR OF FINANCE HOURS
2. DEBBIE WEST CONTRACT

ORGANIZATION CHART



RECOMMENDATIONS

1. REAFFIRM AND APPROVE MOVING FORWARD WITH THE TRANSITION PROCESS BASED ON THE UPDATED BUSINESS PLAN.

2. APPROVE MOVING FORWARD WITH THE LEASE SHARING OPTION WITH VRSD:
 - A. MAINTAIN OFFICES AT THE VRSD MAIN OFFICE LOCATION

 - B. 50/50 COST SHARE OF THE ANNUAL LEASE AFTER THE TRANSITION PERIOD FOR ONE YEAR.

NEXT STEPS

1. CONTINUE TO COORDINATE WITH VRSD REGARDING IMPLEMENTATION OF TRANSITION PLAN:
 - STARTING DATE OF 8/1/2020
 - THIS EFFORT IS BASED ON PARTNERSHIP APPROACH
 - MINIMIZE NEGATIVE IMPACT TO EACH DISTRICT.
2. CONTINUE NEGOTIATING LEASE SHARING OPTION FOR OFFICE SPACE WITH VRSD.
3. CORE MANAGEMENT EMPLOYMENT CONTRACTS.
4. LEGAL COUNSELS TO DRAFT AMENDMENT TO EXISTING VRSD/TWSD CONTRACT AND DRAFT NEW FIELD SERVICES CONTRACT.

NEXT STEPS (Cont'd)

5. FINALIZE PAYROLL AND HUMAN RESOURCES CONTRACTS.
6. FINALIZE EMPLOYEE BENEFITS.
7. PURCHASE OF NEEDED OFFICE EQUIPMENT, ETC..



QUESTIONS?

VRSD CONTRACT		VRSD Contract	TWSD Budget	Estimated Savings
Salaries & Benefits		\$ 836,342		
Services & Supplies		\$ 300,218	\$ 120,310	
TOTALS		\$ 1,136,560	\$ 120,310	\$ -

TWSD BUSINESS PLAN				
TWSD New Employees				
Salaries & Benefits	Hours		Classification & Compensation Study	
Accountant	2,080		\$ 146,015	
Accounting Technician	2,080		\$ 101,098	
Accounting Technician	2,080		\$ 101,098	
Public Information Officer	1,040		\$ 84,542	
Clerk of the Board	1,040		\$ 76,784	
TOTAL Salaries & Benefits			\$ 509,537	
Contractors	Hours	Based on Adopted Rates	Classification & Compensation Study	
General Manager	2,080	\$ 273,520	\$ 317,905	
Director of Finance	1,200	\$ 149,400	\$ 222,211	
Engineering Program Manager	1,664	\$ 197,600	\$ 196,107	
Administrative Program Manager	1,100	\$ 108,350	\$ 99,134	
Debbie West/Accounting Technician	1,000	\$ 50,000	\$ 101,098	
		\$ 778,870	\$ 936,454	\$ (157,584)
TOTAL Consultant Contracts		\$ 778,870	\$ 1,445,991	
Services & Supplies (Estimates)				
Services & Supplies-VRSD Contract without OH			\$ 120,310	
HR/Payroll - Contract			\$ 27,360	
Office Lease (\$2.35/sq ft @ 2,500 sq ft)			\$ 70,500	
IT - (Internet, Computers)+\$1,000/mo support			\$ 12,000	
Phones (\$100/phone/ee/month)			\$ 12,000	
Shred It (\$30/month)			\$ 360	
Water (\$30/month)			\$ 360	
TOTAL Services & Supplies			\$ 242,890	
SUB-TOTAL			\$ 1,688,882	
ADD: Deferred TWSD cost for New Acctg Software (move to one-time cost)			\$ 52,500	
TOTAL VRSD & Consultant Contracts		\$ 1,915,430	\$ 1,741,382	\$ 174,048

Transitional Costs (Estimates)				
Salaries & Benefits				
Accountant	Additional 480 hours		\$	33,696
Accounting Technician	Additional 240 hours		\$	11,665
Accounting Technician	Additional 240 hours		\$	11,665
Accounting Technician	Additional 480 hours		\$	23,330
TOTAL Salaries & Benefits			\$	80,356
Services & Supplies				
VRSD Lease @ \$90k-inc for 1 year			\$	19,500
IT (Computers/Network)			\$	28,867
Office Furniture			\$	22,000
TOTAL Services & Supplies			\$	70,367
SUB-TOTAL			\$	1,892,105
LESS: TWSD cost for New Acctg Software (deferred)			\$	(52,500)
TOTAL		\$	1,915,430	\$
				\$
				75,825

NOTES:				
¹ Information is from the VRSD Central Administration Contract to TWSD.				
VRSD/TWSD CA Contract:				
Deferred:				
TWSD cost for New Acctg Software	\$	45,652.17	\$	6,847.83
			\$	52,500.00
² Major differences between VRSD FY2020 Budget (original comparison) to FY2021 Budget (current comparison). The VRSD billable hourly rates are lower by 3% Billable hours for the VRSD General Manager and Director of Finance are reduced by 80 hours and 50 hours respectively. Contracts for the core management were part of the TWSD FY2021 Budget. Debbie West contract ended with VRSD.				
³ TWSD DOF hours increased from 1,200 to 1,664. TWSD EPM hours increased from 1,600 to 1,664. VRSD Lease - estimated cost to TWSD is \$90,000.				
⁴ Salary range - General Manager, Director of Finance, Engineering Program Manager, Administrative Program Manager and Accountant are all top range. Accounting Technicians, Clerk of the Board, and Public Information Manager are at entry level.				
⁵ Hours - GM, Accountant, and three Accounting Technicians are at 2,080 hours. DOF (1,664), EPM (1,664), APM (1,100), COB (1,040) and PIM (1,040) hours.				
⁶ Additional Accounting Technician to take over the sewer service workload from Debbie West. In addition, will be assigned to AP, miscellaneous AR and billing, issuing/tracking Purchase Orders, tracking contracts, various reconciliations including payroll, and other duties as assigned.				
⁷ Assumption: Workers' Compensation is included in the Other Miscellaneous Benefits.				

TWSD COST COMPARISON

Proj No	Account	WW Admin - CA	Hours	Bill Rate	15% OH	VRSD \$	TWSD \$	Add'l Costs	VRSD \$ Lbr	VRSD \$ SS	TWSD \$ SS		
121100	51010	CLERK	628	\$103	-	\$64,684			\$441,700				
		GM	20	\$197	-	\$3,940							
		DOF	608	\$175	-	\$106,400							
		MA	264	\$114	-	\$30,096							
		ACCT	1446	\$114	-	\$164,844							
		SR FA	26	\$86	-	\$2,236							
		SR MA	160	\$114	-	\$18,240							
		FA	61	\$86	-	\$5,246							
		FA	150	\$86	-	\$12,900							
		FA	279	\$86	-	\$23,994							
		SR ACCT	40	\$114	-	\$4,560							
		ACCT	40	\$114	-	\$4,560							
		Total	3722			\$441,700	\$0	\$0					
	52040	Office Supplies		\$2,500	\$375	\$2,875							
		Shipping		\$500	\$75	\$575							
		Document Storage		\$1,440	\$216	\$1,656							
		Printing		\$3,000	\$450	\$3,450							
		Mail Manager - CAFR Printing		\$1,100	\$165	\$1,265							
		VRSD Printing - AOA		\$1,440	\$216	\$1,656							
		Total		\$9,980	\$1,497	\$11,477	\$9,980					\$11,477	\$9,980
	52073	Greenman TSD IT Support		\$4,000	\$600	\$4,600							
		Annual Acct SW Maint		\$5,000	\$750	\$5,750							
		Total		\$9,000	\$1,350	\$10,350	\$9,000					\$10,350	\$9,000
	52080	Special Mailer		\$6,500	\$975	\$7,475	\$6,500						
		Hosting/Software Maint		\$1,500	\$225	\$1,725	\$1,500						
		Videographer		\$8,768	\$1,315	\$10,083	\$8,768						
		Total		\$16,768	\$2,515	\$19,283	\$16,768		\$19,283	\$16,768			
	52150	GFOA		\$560	\$84	\$644							
		CAFR Application Fee		\$435	\$65	\$500							
		Videographer-TSD Board Mtg.		\$800	\$120	\$920							
		Total		\$1,795	\$269	\$2,064	\$1,795		\$2,064	\$1,795			
	52280	CNB Bank Fee		\$3,600	\$540	\$4,140							
		Total		\$3,600	\$540	\$4,140	\$3,600		\$4,140	\$3,600			
	60593	Doyle Consulting-\$18.53 (15% of \$123.50)			\$11,859	\$11,859	\$0						
		Mark Norris-\$19.73 (15% of \$131.50)			\$28,017	\$28,017							
		TSD cost for New Acctg Software	Defer	\$45,652	\$6,848	\$52,500							
		Vickie Dragan-\$18.68 (15% of \$122.50)			\$22,416	\$22,416							
		Total		\$45,652	\$69,140	\$114,792	\$0		\$114,792	\$0			
		121100 Total			\$75,311	\$603,806	\$41,143						
		Savings					\$562,663						
Proj No	Account	WW Admin FB/Twitter	Hours	Bill Rate	15% OH	VRSD \$	TWSD \$						
121103	51010	AA	234	\$84	-	\$19,656			\$19,656				
		Total	234			\$19,656							
		121103 Total				\$19,656							
		Savings					\$19,656						
Proj No	Account	WW Admin - Wastewater	Hours	Bill Rate	15% OH	VRSD \$	TWSD \$						
121101	51010	DOF	40	\$175	-	\$7,000			\$38,808				
		ACCT	190	\$114	-	\$21,660							
		FA	118	\$86	-	\$10,148							
		Total	348			\$38,808							
	52080	Debra West		\$58	\$0	\$0	\$0						
		PRD		\$144	\$0	\$0	\$0						
		Total			\$0	\$0	\$0		\$0	\$0			
	60593	Doyle Consulting-\$18.53 (15% of \$123.50)			\$8,894	\$8,894	\$0						
		Mark Norris-\$19.73 (15% of \$131.50)			\$3,157	\$3,157							
		Chi Hermann-\$14.78 (15% of \$98.50)			\$7,316	\$7,316							
		Total			\$19,367	\$19,367	\$0		\$19,367	\$0			
		121101 Total			\$19,367	\$58,175	\$0						
		Savings					\$58,175						
Proj No	Account	Pure Water Project	Hours	Bill Rate	15% OH	VRSD \$	TWSD \$						
121104	60593	Mark Norris OH			\$3,551	\$3,551	\$0		\$3,551		\$0		
		Total			\$3,551	\$3,551	\$0						

TWSD COST COMPARISON

Proj No	Account	WW Admin - CA	Hours	Bill Rate	15% OH	VRSD \$	TWSD \$	Add'l Costs	VRSD \$ Lbr	VRSD \$ SS	TWSD \$ SS
		121104 Total				\$3,551	\$0				
		Savings					\$3,551				
Proj No	Account	WW Operations	Hours	Bill Rate	15% OH	VRSD \$	TWSD \$				
221301	52150	Permits, Licenses & Fees		\$0	\$0	\$0				\$0	\$0
		Total		\$0	\$0	\$0					
		221301 Total		\$0	\$0	\$0	\$0				
		Savings					\$0				
Proj No	Account	PW Admin - PW Admin	Hours	Bill Rate	15% OH	VRSD \$	TWSD \$				
122100	51010	DOF	90	\$175	-	\$15,750					
		FA	1460	\$86	-	\$125,560					
		ACCT	80	\$114	-	\$9,120					
		FA	1219	\$86	-	\$104,834					
		Total	2849			\$255,264			\$255,264		
	52040	Document Processing		\$1,500	\$225	\$1,725					
		Postage for Annual Wtr Rpt		\$2,200	\$330	\$2,530					
		Postage		\$20,400	\$3,060	\$23,460					
		Mail Mgr Billing & Postage		\$52,200	\$7,830	\$60,030					
		Total		\$76,300	\$11,445	\$87,745	\$76,300		\$87,745	\$76,300	
	52080	Debra West		\$58	\$0	\$0	\$0				
		PRD		\$144	\$0	\$0	\$0				
		Total			\$0	\$0	\$0		\$0	\$0	
	60593	Doyle Consulting-\$18.53 (15% of \$123.50)			\$5,930	\$5,930	\$0				
		Mark Norris-\$19.73 (15% of \$131.50)			\$3,946	\$3,946					
		Chi Hermann-\$14.78 (15% of \$98.50)			\$7,316	\$7,316					
		Total			\$17,192	\$17,192	\$0		\$17,192	\$0	
		122100 Total			\$28,637	\$360,201	\$76,300				
		Savings					\$283,901				
Proj No	Account	PW Admin - Wtr Conservation	Hours	Bill Rate	15% OH	VRSD \$	TWSD \$				
122501	51010	FA	105	\$86	-	\$9,030					
		FA	80	\$86	-	\$6,880					
		ACCT	40	\$114	-	\$4,560					
		Total	225			\$20,470			\$20,470		
	52040	Gen Admin Expenses		\$1,500	\$225	\$1,725	\$1,500			\$1,725	\$1,500
		Total		\$1,500	\$225	\$1,725	\$1,500				
		122501 Total			\$225	\$22,195	\$1,500				
		Savings					\$20,695				
Proj No	Account	PW Operations Cust Service	Hours	Bill Rate	15% OH	VRSD \$	TWSD \$				
222302	52072	Aqua Cust Portal 97.73%	ADD	\$0	\$0	\$0					
		Aqua Ann Supt 97.73%	ADD	\$0	\$0	\$0					
		Total		\$0	\$0	\$0	\$0		\$0	\$0	
		22302 Total		\$0	\$0	\$0	\$0				
		Savings					\$0				
Proj No	Account	RW Admin - Cust Service	Hours	Bill Rate	15% OH	VRSD \$	TWSD \$				
123100	51010	DOF	12	\$175	-	\$2,100					
		ACCT	40	\$114	-	\$4,560					
		FA	100	\$86	-	\$8,600					
		FA	80	\$86	-	\$6,880					
		MA	336	\$114	-	\$38,304					
		Total	568			\$60,444			\$60,444		
	52040	Mail Mgr Billing & Postage		\$1,368	\$205	\$1,573					
		Total		\$1,368	\$205	\$1,573	\$1,368		\$1,573	\$1,368	
	52080	Debra West		\$58	\$0	\$0	\$0				
		PRD		\$144	\$0	\$0	\$0				
		Total			\$0	\$0	\$0		\$0	\$0	
	60593	Doyle Consulting-\$18.53 (15% of \$123.50)			\$2,965	\$2,965	\$0				
		Mark Norris-\$19.73 (15% of \$131.50)			\$2,368	\$2,368					
		Chi Hermann-\$14.78 (15% of \$98.50)			\$1,626	\$1,626					
		Total			\$6,959	\$6,959	\$0		\$6,959	\$0	

TWSD COST COMPARISON

Proj No	Account	WW Admin - CA	Hours	Bill Rate	15% OH	VRSD \$	TWSD \$	Add'l Costs	VRSD \$ Lbr	VRSD \$ SS	TWSD \$ SS			
		123100 Total			\$7,164	\$68,976	\$1,368		\$836,342	\$300,218	\$120,310.43			
		Savings					\$67,608							
Proj No	Account	RW Operations	Hours	Bill Rate	15% OH	VRSD \$	TWSD \$							
223300	52072	Aquametrics Cust Portal 2.27%		\$0	\$0	\$0								
		Aquametrics Ann Supt 2.27%		\$0	\$0	\$0								
		Total		\$0	\$0	\$0	\$0							
		223300 Total		\$0	\$0	\$0	\$0							
		Savings					\$0							
TOTAL			7,946										\$1,136,560	\$179,908

Additional/Transitional Costs: S&B

	Current Hours	FY2021 Budgeted Rates	Total	New Hourly Rate	New Hours	Annual Cost	Inc/Dec()	Transitional Addt'l Hours	Transitional Cost
Mark Norris	2,080	\$ 131.50	\$ 273,520.00	\$ 152.84	2,080	\$ 317,904.52	\$ 44,384.52		
Vickie	1,200	\$ 124.50	\$ 149,400.00	\$ 133.54	1,664	\$ 222,211.05	\$ 72,811.05	-	\$ -
Tim	1,600	\$ 123.50	\$ 197,600.00	\$ 117.85	1,664	\$ 196,106.70	\$ (1,493.30)		
Chi	1,100	\$ 98.50	\$ 108,350.00	\$ 90.12	1,100	\$ 99,133.89	\$ (9,216.11)		
Debbie West replaced by Accounting Tech	1,000	\$ 50.00	\$ 50,000.00	\$ 48.60	2080	\$ 101,098.01	\$ 51,098.01	480	\$ 23,330.31
TOTALS	6,980		\$ 778,870.00		8,588	\$ 936,454.17	\$ 157,584.17		
Accountant				\$ 70.20	2080	\$ 146,015.48		480	\$ 33,695.88
Accounting Tech				\$ 48.60	2080	\$ 101,098.01		240	\$ 11,665.15
Accounting Tech				\$ 48.60	2080	\$ 101,098.01		240	\$ 11,665.15
Clerk of Board				\$ 73.83	1040	\$ 76,784.14			
PI (MA)				\$ 81.29	1040	\$ 84,541.67			
					8,320	\$ 509,537.30			

TOTAL

FTE's

16,908	\$ 1,445,991.46
8.13	

1,440	\$ 80,356.50
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