

**MEETING DATE: 01/14/26**

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## **AGENDA ITEM SUMMARY**

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**Subject: Personnel Cost Distributions**

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**Background Summary: Trout**

City staff periodically reviews how employee compensation and benefits are allocated across City funds to ensure costs are assigned in a manner that reflects the actual distribution of employee duties and the services provided to each fund.

The attached schedules illustrate current and proposed salary and benefit allocation percentages for City positions across the General Fund, Road Use Tax Fund, Water, Sewer, Waste Collection, Stormwater, and related funds, including a potential TIF Administrative Assistance Fund. These schedules do not include all City positions, but only those positions that currently have a split cost allocation configuration. These allocations are based on the proportion of time employees spend performing work attributable to each fund.

The proposed allocation updates reflect changes in job responsibilities, operational needs, and organizational structure, including anticipated adjustments related to the proposed Development Services Director position. The updated allocations also incorporate shifts to more accurately assign personnel costs to enterprise funds that directly benefit from those services.

Updating compensation splits helps ensure compliance with accounting best practices, improves transparency in fund accounting, and supports accurate budgeting for each fund. This agenda item is intended to provide information and allow Council to review how personnel costs are distributed across City operations.

SALARY SPLITS - FY26 (CURRENT)								BENEFIT SPLITS - FY26 (CURRENT)					
EMPLOYEE	GF	RUT	WTR	SWR	WASTE	STW	TOTAL	BENE. LEVY	WTR	SWR	WASTE	STW	TOTAL
Tyler T - City Administrator	42%	16%	20%	20%	1%	1%	100%	58%	20%	20%	1%	1%	100%
SALARY	\$ 50,400.00	\$ 19,200.00	\$ 24,000.00	\$ 24,000.00	\$ 1,200.00	\$ 1,200.00	\$ 120,000.00	\$ 13,920.00	\$ 4,800.00	\$ 4,800.00	\$ 240.00	\$ 240.00	\$ 24,000.00
Anthony S - Street Superintendent	7%	63%	0%	18%	6%	6%	100%	70%	0%	18%	6%	6%	100%
SALARY	\$ 5,227.25	\$ 47,045.25	\$ -	\$ 13,441.50	\$ 4,480.50	\$ 4,480.50	\$ 74,675.00	\$ 16,800.00	\$ -	\$ 4,320.00	\$ 1,440.00	\$ 1,440.00	\$ 24,000.00
Cory S - Water Superintendent	0%	32%	50%	7%	6%	5%	100%	32%	50%	7%	6%	5%	100%
SALARY	\$ -	\$ 31,641.60	\$ 49,440.00	\$ 6,921.60	\$ 5,932.80	\$ 4,944.00	\$ 98,880.00	\$ -	\$ 12,000.00	\$ 1,680.00	\$ 1,440.00	\$ 1,200.00	\$ 24,000.00
Brittney L - City Clerk	84%	4%	6%	4%	1%	1%	100%	88%	6%	4%	1%	1%	100%
SALARY	\$ 65,520.00	\$ 3,120.00	\$ 4,680.00	\$ 3,120.00	\$ 780.00	\$ 780.00	\$ 78,000.00	\$ 21,120.00	\$ 1,440.00	\$ 960.00	\$ 240.00	\$ 240.00	\$ 24,000.00
Virginia T - Deputy City Clerk	66%	4%	15%	12%	1%	2%	100%	70%	15%	12%	1%	2%	100%
SALARY	\$ 43,806.18	\$ 2,654.92	\$ 9,955.95	\$ 7,964.76	\$ 663.73	\$ 1,327.46	\$ 66,373.00	\$ 16,800.00	\$ 3,600.00	\$ 2,880.00	\$ 240.00	\$ 480.00	\$ 24,000.00
Elizabeth Y - Utility Billing Clerk	33%	4%	32%	26%	2%	3%	100%	37%	32%	26%	2%	3%	100%
SALARY	\$ 16,432.35	\$ 1,991.80	\$ 15,934.40	\$ 12,946.70	\$ 995.90	\$ 1,493.85	\$ 49,795.00	\$ 8,880.00	\$ 7,680.00	\$ 6,240.00	\$ 480.00	\$ 720.00	\$ 24,000.00
Madison C - Accts Payable Clerk	54%	3%	31%	10%	1%	1%	100%	57%	31%	10%	1%	1%	100%
SALARY	\$ 24,148.80	\$ 1,341.60	\$ 13,863.20	\$ 4,472.00	\$ 447.20	\$ 447.20	\$ 44,720.00	\$ 13,680.00	\$ 7,440.00	\$ 2,400.00	\$ 240.00	\$ 240.00	\$ 24,000.00
Richard J - Code Enforcement	100%	0%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%	100%
SALARY	\$ 53,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,000.00	\$ 24,000.00	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00
Hunter O - Code Enforcement	100%	0%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%	100%
SALARY	\$ 51,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,000.00	\$ 24,000.00	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00
John F - City Engineer	35%	40%	10%	10%	0%	5%	100%	75%	10%	10%	0%	5%	100%
SALARY	\$ 40,160.75	\$ 45,898.00	\$ 11,474.50	\$ 11,474.50	\$ -	\$ 5,737.25	\$ 114,745.00	\$ 18,000.00	\$ 2,400.00	\$ 2,400.00	\$ -	\$ 1,200.00	\$ 24,000.00
Street Employees	0%	70%	0%	18%	6%	6%	100%	70%	0%	18%	6%	6%	100%
SALARY	\$ -	\$ 358,563.80	\$ -	\$ 92,202.12	\$ 30,734.04	\$ 30,734.04	\$ 512,234.00	\$ 100,800.00	\$ -	\$ 25,920.00	\$ 8,640.00	\$ 8,640.00	\$ 144,000.00
TOTAL AMOUNT PER FUND (\$)	\$ 349,695.33	\$ 511,456.97	\$ 129,348.05	\$ 176,543.18	\$ 45,234.17	\$ 51,144.30	\$ 1,263,422.00	\$ 258,000.00	\$ 39,360.00	\$ 51,600.00	\$ 12,960.00	\$ 14,400.00	\$ 384,000.00

SALARY SPLITS - FY26 (PROPOSED)									BENEFIT SPLITS - FY26 (PROPOSED)						
EMPLOYEE	GF	RUT	WTR	SWR	WASTE	STW	TIF ADMIN*	TOTAL	BENE. LEVY	WTR	SWR	WASTE	STW	TIF ADMIN*	TOTAL
Tyler T - City Administrator	20%	10%	20%	20%	3%	10%	17%	100%	30%	20%	20%	3%	10%	17%	100%
SALARY	\$ 24,000.00	\$ 12,000.00	\$ 24,000.00	\$ 24,000.00	\$ 3,600.00	\$ 12,000.00	\$ 20,400.00	\$ 120,000.00	\$ 7,200.00	\$ 4,800.00	\$ 4,800.00	\$ 720.00	\$ 2,400.00	\$ 4,080.00	\$ 24,000.00
% CHANGE	-22%	-6%	0%	0%	2%	9%	N/A		-28%	0%	0%	2%	9%	N/A	
Anthony S - Street Superintendent	0%	50%	0%	20%	10%	20%	0%	100%	50%	0%	20%	10%	20%	0%	100%
SALARY	\$ -	\$ 37,337.50	\$ -	\$ 14,935.00	\$ 7,467.50	\$ 14,935.00	\$ -	\$ 74,675.00	\$ 12,000.00	\$ -	\$ 4,800.00	\$ 2,400.00	\$ 4,800.00	\$ -	\$ 24,000.00
% CHANGE	-7%	-13%	0%	2%	4%	14%	N/A		-20%	0%	2%	4%	14%	N/A	
Cory S - Water Superintendent	0%	0%	100%	0%	0%	0%	0%	100%	0%	100%	0%	0%	0%	0%	100%
SALARY	\$ -	\$ -	\$ 98,880.00	\$ -	\$ -	\$ -	\$ -	\$ 98,880.00	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00
% CHANGE	0%	-32%	50%	-7%	-6%	-5%	N/A		-50%	94%	-5%	-100%	0%	N/A	
Brittney L - City Clerk	30%	5%	20%	20%	10%	10%	5%	100%	35%	20%	20%	10%	10%	5%	100%
SALARY	\$ 23,400.00	\$ 3,900.00	\$ 15,600.00	\$ 15,600.00	\$ 7,800.00	\$ 7,800.00	\$ 3,900.00	\$ 78,000.00	\$ 8,400.00	\$ 4,800.00	\$ 4,800.00	\$ 2,400.00	\$ 2,400.00	\$ 1,200.00	\$ 24,000.00
% CHANGE	-54%	1%	14%	16%	9%	9%	N/A		-53%	14%	16%	9%	9%	N/A	
Virginia T - Deputy City Clerk	25%	20%	24%	24%	2%	5%	0%	100%	45%	24%	24%	2%	5%	0%	100%
SALARY	\$ 16,593.25	\$ 13,274.60	\$ 15,929.52	\$ 15,929.52	\$ 1,327.46	\$ 3,318.65	\$ -	\$ 66,373.00	\$ 10,800.00	\$ 5,760.00	\$ 5,760.00	\$ 480.00	\$ 1,200.00	\$ -	\$ 24,000.00
% CHANGE	-41%	16%	9%	12%	1%	3%	N/A		-25%	9%	12%	1%	3%	N/A	
Elizabeth Y - Utility Billing Clerk	0%	0%	33%	33%	4%	30%	0%	100%	0%	33%	33%	4%	30%	0%	100%
SALARY	\$ -	\$ -	\$ 16,432.35	\$ 16,432.35	\$ 1,991.80	\$ 14,938.50	\$ -	\$ 49,795.00	\$ -	\$ 7,920.00	\$ 7,920.00	\$ 960.00	\$ 7,200.00	\$ -	\$ 24,000.00
% CHANGE	-33%	-4%	1%	7%	2%	27%	N/A		-37%	1%	7%	2%	27%	N/A	
Madison C - Accts Payable Clerk	25%	20%	24%	24%	2%	5%	0%	100%	45%	24%	24%	2%	5%	0%	100%
SALARY	\$ 11,180.00	\$ 8,944.00	\$ 10,732.80	\$ 10,732.80	\$ 894.40	\$ 2,236.00	\$ -	\$ 44,720.00	\$ 10,800.00	\$ 5,760.00	\$ 5,760.00	\$ 480.00	\$ 1,200.00	\$ -	\$ 24,000.00
% CHANGE	-29%	17%	-7%	14%	1%	4%	N/A		-12%	-7%	14%	1%	4%	N/A	
Richard J - Code Enforcement	90%	0%	0%	0%	0%	0%	10%	100%	90%	0%	0%	0%	0%	10%	100%
SALARY	\$ 47,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300.00	\$ 53,000.00	\$ 21,600.00	\$ -	\$ -	\$ -	\$ -	\$ 2,400.00	\$ 24,000.00
% CHANGE	-10%	0%	0%	0%	0%	0%	N/A		-10%	0%	0%	0%	0%	N/A	
Hunter O - Code Enforcement	90%	0%	0%	0%	0%	0%	10%	100%	90%	0%	0%	0%	0%	10%	100%
SALARY	\$ 45,900.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,100.00	\$ 51,000.00	\$ 21,600.00	\$ -	\$ -	\$ -	\$ -	\$ 2,400.00	\$ 24,000.00
% CHANGE	-10%	0%	0%	0%	0%	0%	N/A		-10%	0%	0%	0%	0%	N/A	
? - Development Services Director*	30%	15%	15%	15%	0%	10%	15%	100%	45%	15%	15%	0%	10%	15%	100%
SALARY	\$ 30,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 10,000.00	\$ 15,000.00	\$ 100,000.00	\$ 10,800.00	\$ 3,600.00	\$ 3,600.00	\$ -	\$ 2,400.00	\$ 3,600.00	\$ 24,000.00
% CHANGE	-5%	-25%	5%	5%	0%	5%	N/A		-30%	5%	5%	0%	5%	N/A	
Street Employees	0%	50%	0%	20%	5%	25%	0%	100%	50%	0%	20%	5%	25%	0%	100%
SALARY	\$ -	\$ 256,117.00	\$ -	\$ 102,446.80	\$ 25,611.70	\$ 128,058.50	\$ -	\$ 512,234.00	\$ 72,000.00	\$ -	\$ 28,800.00	\$ 7,200.00	\$ 36,000.00	\$ -	\$ 144,000.00
% CHANGE	0%	-20%	0%	2%	-1%	19%	0%		-20%	0%	2%	-1%	19%	N/A	
TOTAL AMOUNT PER FUND (\$)	\$ 198,773.25	\$ 346,573.10	\$ 196,574.67	\$ 215,076.47	\$ 48,692.86	\$ 193,286.65	\$ 49,700.00	\$ 1,248,677.00	\$ 175,200.00	\$ 56,640.00	\$ 66,240.00	\$ 14,640.00	\$ 57,600.00	\$ 13,680.00	\$ 384,000.00
INCREASE/DECREASE OVER CURRENT	\$ (150,922.08)	\$ (164,883.87)	\$ 67,226.62	\$ 38,533.29	\$ 3,458.69	\$ 142,142.35	N/A		\$ (82,800.00)	\$ 17,280.00	\$ 14,640.00	\$ 1,680.00	\$ 43,200.00	N/A	
% CHANGE FROM CURRENT	-43%	-32%	52%	22%	8%	278%	N/A		-32%	44%	28%	13%	84%	N/A	

SALARY SPLITS - FY27 (PROPOSED)								
EMPLOYEE	GF	RUT	WTR	SWR	WASTE	STW	TIF ADMIN*	TOTAL
Tyler T - City Administrator	20%	10%	20%	20%	3%	10%	17%	100%
SALARY	\$ 29,000.00	\$ 14,500.00	\$ 29,000.00	\$ 29,000.00	\$ 4,350.00	\$ 14,500.00	\$ 24,650.00	\$ 145,000.00
% CHANGE	-22%	-6%	0%	0%	2%	9%	N/A	
Anthony S - Street Superintendent	0%	50%	0%	20%	10%	20%	0%	100%
SALARY	\$ -	\$ 38,457.63	\$ -	\$ 15,383.05	\$ 7,691.53	\$ 15,383.05	\$ -	\$ 76,915.25
% CHANGE	-7%	-13%	0%	2%	4%	14%	N/A	
Cory S - Water Superintendent	0%	0%	100%	0%	0%	0%	0%	100%
SALARY	\$ -	\$ -	\$ 101,846.40	\$ -	\$ -	\$ -	\$ -	\$ 101,846.40
% CHANGE	0%	-32%	50%	-7%	-6%	-5%	N/A	
Brittney L - City Clerk	30%	5%	20%	20%	10%	10%	5%	100%
SALARY	\$ 25,500.00	\$ 4,250.00	\$ 17,000.00	\$ 17,000.00	\$ 8,500.00	\$ 8,500.00	\$ 4,250.00	\$ 85,000.00
% CHANGE	-54%	1%	14%	16%	9%	9%	N/A	
Virginia T - Deputy City Clerk	25%	20%	24%	24%	2%	5%	0%	100%
SALARY	\$ 17,091.05	\$ 13,672.84	\$ 16,407.41	\$ 16,407.41	\$ 1,367.28	\$ 3,418.21	\$ -	\$ 68,364.19
% CHANGE	-41%	16%	9%	12%	1%	3%	N/A	
Elizabeth Y - Utility Billing Clerk	0%	0%	33%	33%	4%	30%	0%	100%
SALARY	\$ -	\$ -	\$ 16,925.32	\$ 16,925.32	\$ 2,051.55	\$ 15,386.66	\$ -	\$ 51,288.85
% CHANGE	-33%	-4%	1%	7%	2%	27%	N/A	
Madison C - Accts Payable Clerk	25%	20%	24%	24%	2%	5%	0%	100%
SALARY	\$ 11,515.40	\$ 9,212.32	\$ 11,054.78	\$ 11,054.78	\$ 921.23	\$ 2,303.08	\$ -	\$ 46,061.60
% CHANGE	-29%	17%	-7%	14%	1%	4%	N/A	
Richard J - Code Enforcement	90%	0%	0%	0%	0%	0%	10%	100%
SALARY	\$ 49,131.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,459.00	\$ 54,590.00
% CHANGE	-10%	0%	0%	0%	0%	0%	N/A	
Hunter O - Code Enforcement	90%	0%	0%	0%	0%	0%	10%	100%
SALARY	\$ 47,277.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,253.00	\$ 52,530.00
% CHANGE	-10%	0%	0%	0%	0%	0%	N/A	
? - Development Services Director*	30%	15%	15%	15%	0%	10%	15%	100%
SALARY	\$ 30,900.00	\$ 15,450.00	\$ 15,450.00	\$ 15,450.00	\$ -	\$ 10,300.00	\$ 15,450.00	\$ 103,000.00
% CHANGE	-5%	-25%	5%	5%	0%	5%	N/A	
Street Employees	0%	50%	0%	20%	5%	25%	0%	100%
SALARY	\$ -	\$ 263,800.51	\$ -	\$ 105,520.20	\$ 26,380.05	\$ 131,900.26	\$ -	\$ 527,601.02
% CHANGE	0%	-20%	0%	2%	-1%	19%	0%	
TOTAL AMOUNT PER FUND (\$)	\$ 210,414.45	\$ 359,343.29	\$ 207,683.91	\$ 226,740.76	\$ 51,261.65	\$ 201,691.25	\$ 55,062.00	\$ 1,312,197.31
INCREASE/DECREASE OVER FY26	\$ (139,280.88)	\$ (152,113.68)	\$ 78,335.86	\$ 50,197.58	\$ 6,027.48	\$ 150,546.95	N/A	
% CHANGE FROM CURRENT	-40%	-30%	61%	28%	13%	294%	N/A	

SALARY SPLITS - FY27 (PROPOSED)						
BENE. LEVY	WTR	SWR	WASTE	STW	TIF ADMIN*	TOTAL
30%	20%	20%	3%	10%	17%	100%
\$ 7,380.00	\$ 4,920.00	\$ 4,920.00	\$ 738.00	\$ 2,460.00	\$ 4,182.00	\$ 24,600.00
-28%	0%	0%	2%	9%	N/A	
50%	0%	20%	10%	20%	0%	100%
\$ 12,300.00	\$ -	\$ 4,920.00	\$ 2,460.00	\$ 4,920.00	\$ -	\$ 24,600.00
-20%	0%	2%	4%	14%	N/A	
0%	100%	0%	0%	0%	0%	100%
\$ -	\$ 24,600.00	\$ -	\$ -	\$ -	\$ -	\$ 24,600.00
-50%	94%	-5%	-100%	0%	N/A	
35%	20%	20%	10%	10%	5%	100%
\$ 8,610.00	\$ 4,920.00	\$ 4,920.00	\$ 2,460.00	\$ 2,460.00	\$ 1,230.00	\$ 24,600.00
-53%	14%	16%	9%	9%	N/A	
45%	24%	24%	2%	5%	0%	100%
\$ 11,070.00	\$ 5,904.00	\$ 5,904.00	\$ 492.00	\$ 1,230.00	\$ -	\$ 24,600.00
-25%	9%	12%	1%	3%	N/A	
0%	33%	33%	4%	30%	0%	100%
\$ -	\$ 8,118.00	\$ 8,118.00	\$ 984.00	\$ 7,380.00	\$ -	\$ 24,600.00
-37%	1%	7%	2%	27%	N/A	
45%	24%	24%	2%	5%	0%	100%
\$ 11,070.00	\$ 5,904.00	\$ 5,904.00	\$ 492.00	\$ 1,230.00	\$ -	\$ 24,600.00
-12%	-7%	14%	1%	4%	N/A	
90%	0%	0%	0%	0%	10%	100%
\$ 22,140.00	\$ -	\$ -	\$ -	\$ -	\$ 2,460.00	\$ 24,600.00
-10%	0%	0%	0%	0%	N/A	
90%	0%	0%	0%	0%	10%	100%
\$ 22,140.00	\$ -	\$ -	\$ -	\$ -	\$ 2,460.00	\$ 24,600.00
-10%	0%	0%	0%	0%	N/A	
45%	15%	15%	0%	10%	15%	100%
\$ 11,070.00	\$ 3,690.00	\$ 3,690.00	\$ -	\$ 2,460.00	\$ 3,690.00	\$ 24,600.00
-30%	5%	5%	0%	5%	N/A	
50%	0%	20%	5%	25%	0%	100%
\$ 73,800.00	\$ -	\$ 29,520.00	\$ 7,380.00	\$ 36,900.00	\$ -	\$ 147,600.00
-20%	0%	2%	-1%	19%	N/A	
\$ 179,580.00	\$ 58,056.00	\$ 67,896.00	\$ 15,006.00	\$ 59,040.00	\$ 14,022.00	\$ 393,600.00
\$ (78,420.00)	\$ 18,696.00	\$ 16,296.00	\$ 2,046.00	\$ 44,640.00	N/A	
-30%	48%	32%	16%	87%	N/A	