

MINUTES

Finance & Appropriations Committee Meeting

Monday, August 2, 2018

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Discussion: Council, Mayor, Solicitor, and employee wage increases

Council member present: Mr. Tim Nichols, Mr. Gerald Jones, Mr. William Church, Mrs. Therese Dunphy, and Mr. Dann Nivens (arrived at 1:18 p.m.)

Other officials present: Bernie Hovey, Mayor, Sean Housley, Clerk-Treasurer

1:00 pm Mr. Church called the meeting to order.

Mayor Bernie Hovey wanted to give Council reasons why we need to consider a new pay scale for our employees. First of all, after checking with other communities, it does not appear our employees are paid commensurate with prevailing wages paid elsewhere. There is low morale among employees due to the money. It does not affect the job they do. Several employees have left over the years, mainly to low wages. Since 2010 our employees have received a total of 4.5 percent COLA compared to 10.8 percent for Social Security during that same time. Mayor checked with some local areas, which shows our Service Department wages are \$1-\$3 less than other communities. The Police Department is the lowest paid in Summit County. There are also way too many steps in the scale. I do have to point out that the document you are looking at is a work in progress and I did notice a few errors. For example, on Page 5, the Service Department boot allowance is \$150, and Council changed it a while ago to \$200. There is no mention of longevity increases. I will be asking for that also. Checking with the Clerk-Treasurer, the scale that I am showing you does show that we do have the money to pay our employees for the next five years. We do have the money to pay our employees. Currently 36 percent of the budget is for the employee's wage and the new scale I have projected would be 37percent. It has been 15 years since Council and the Mayor have had an increase in pay. Council would go from \$250 to \$350 a month, Council President would go from \$350 to \$450 a month. Mayor would go from \$22,500 to \$28,500, and the Solicitor would go from \$33,300 to 35,000 a year with three percent annual increases. I would like to see the Personnel Placement Committee eliminated. If more than one step is requested, or a new employee is asked to be brought in above Step 1, that should be a Mayoral request and granted upon Council approval. Our compensation is not fair to our employees. We need to keep our employees here. The changes I am requesting will have virtually no effect on getting needed supplies, new equipment, or entering contracts. It'll show employees in more than just words that we value what they do for the Village.

Mr. Church said additional changes sought to this salary ordinance, you (Mayor) had put down delete Personnel Placement Committee, raising Council's salary from \$3,000 to \$4,500 with \$1,000 stipend for President of Council, and raising Mayors salary from \$22,500 to \$28,500, and establishing three percent yearly increases for the Solicitor.

Mayor Hovey says that the wage increase will not go in effect until 2020 for Mayor and Council At-large members, and when it's an election year and all other Council would be in 2022.

Mr. Church said let's set aside Council, Mayor and Solicitors wages for now, and look at the steps. Looking at the surrounding community wage comparison for the Service Department, we should drop the first 6 steps in all areas and keep the rest.

Mayor Hovey said, that is not correct. I started around Step 4, and there will be no more than 10 steps. Department heads will have around 7 or 8 steps. I ended up around where the highest level is now, and

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probably a little above it. Longevity should be paid after an individual is topped out. I based it on the fact that as a teacher, once you got to the top of the pay scale, you only got a COLA. Every three years they would get an additional bump.

Mrs. Dunphy says the schools' steps are farther apart, about every two to three years, instead of every year. That schedule hit around a 25-year career.

Mr. Church said if we adopted all of this, it would be a 1 percent increase in the budget. That does not include the increase for Mayor, Council, or Solicitor, which will have no effect on that 37 percent.

Mr. Nichols says that the Police Chief Step 1 is \$64,300. The new scale starts out higher and ends a little higher as well.

Mr. Housley says it is similar to what it was before, but we shortened the steps. Originally the steps were much shorter than they are now.

Mr. Church said what we've done is shorten the steps so you get to the top of the scale more quickly.

Mr. Nichols asked if Step 2 for the Police Chief is 3 percent, and for the Bookkeeper/Secretary it is 5 percent, is it because it's a lower amount of money?

Mayor Hovey said there is no reason it's like that. I thought that going from one step to the next would be an adequate increase per position. I didn't try to keep every department at the same percent.

Mr. Church says that for example, the Bookkeepers/Secretary Step 2 on the old scale is \$35,402, and on the new scale it's \$36,794 for a 5 percent increase. For him or her to get to the top of the scale, which is Step 16 at \$45,578, it is 16 steps. With the new scale proposing about \$800 more and they would do it in 10 steps instead of 16.

Mayor Hovey said the idea for Step 1 is to start with somewhere around Step 4, with a higher percentage increase in the first three to five years because if we have a more attractive salary at the beginning, with that individual making more in the first four years, the chances of them leaving for money are lessened. The increase would also be annual on their anniversary date.

Mr. Nichols asked; this has nothing to do with merit?

Mayor Hovey said no, merit is not related to pay.

Mr. Church said it would be nice to be able to use merit. In the past haven't we given increases and jumped some steps for performance.

Mayor Hovey said there has only been a few instances where that has happened. If they did not perform to the department heads standards then they were not recommended for a step increase. So, our assumption is that every year they get better at doing their job and are more valuable to us. But again, we not figuring merit into that. So, figuring they're here another year and are more valuable to us, we should increase their pay.

Mr. Nichols had asked what if somebody had a really meritorious year and we feel they are at risk. Do we out of cycle increase (two step) their pay? Is that still the case?

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Mayor Hovey answered yes, that would still be the case. If we feel they go above and beyond the call of duty and we wanted to increase them more than one step, I would bring it to Council for Council's approval.

Mrs. Dunphy had said in a public sector the merit issue is much less common than the step structure. Almost any public structure uses the steps.

Mr. Church said let's say a person had been working for us for six years and they are at Step 6, but they did something outstanding and the department head wants to promote that individual to Step 8. In their 7th year, would they go to the 9th step or stay at Step 8?

Mayor Hovey answered if that individual is recommended and if Council approves it.

Mr. Church said I'm looking at the Clerk-Treasurer on the old scale, having 11 steps, and Step 1 starting at \$61,806. On the new scale there is about a \$3,000 to \$4,500 increase to \$64,302. That individual would get to the top in 7 steps instead of 11. Rather than looking at the percentage, we should be looking at what they start and end with.

Mr. Nivens joined at 1:18 p.m. with Mr. Church summing up what he has missed.

Mr. Church said that Mr. Jones had mentioned there is an uncertainty with the 2019 budget. We are not exactly sure where we will land when it comes to that. As we discuss this over the next few months before we get into the budget meetings, we will look at that. Before the budget meeting we will plug it in and look at this in perspective with the rest of the budget.

Mr. Nichols said I can't view this in a vacuum. I have to view it as part and parcel of the 2019 budget. My view would be to say here's an approach and maybe within a range of how to adopt this going forward. Maybe have a low end, middle end and high end as that compares to the budget.

Mr. Housley said the 2019 budget is on the sheet in front of you (on the Impact Analysis). Those are the exact expenses you will see in the budget meeting.

Mr. Nivens added that Silver Lake has never been the highest in wages, but is now the lowest. Employees are assets to our organization. We need to factor in COLA and that there is to be projected a rocky road ahead in economy. I'm comfortable looking at this now because of the several rebates received over the past few years for safety.

Mr. Jones said I talked with Sean the other day when I came in to sign documents – April's sewage bill was \$40,000 and March was \$30,000. Sean had said we are going to have to raise the sewer rates so that's another factor affecting the budget. We need to look at the whole picture.

Mr. Nivens said that at the last meeting we entered into a new agreement with Cuyahoga Falls for water purchase, but there was no fixed dollar rate per cubic feet in that agreement. Cuyahoga Falls won't say that amount either. Munroe Falls is having the same issue with Cuyahoga Falls. Mr. Nivens asked Mr. Housley what Summit County has said about the sewer.

Mr. Housley said they're saying with the sewer; some infiltration of storm water into the sanitary sewers is occurring and Lee road is a major contributor of that. We've also had more severe storms this year than last, raising the bill as well, weather has been a major impact. Akron and surrounding areas are having similar problems with their sewer as well. Akron has increased their rates by 14 percent (to treat sewage, since beginning of 2017).

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Mrs. Dunphy said I agree that we need to be concerned about sewer rates that is our biggest risk areas that we have but we have to look at this in conjunction with 5-year perspective as well.

Mr. Housley said the employee wage increase is not the primary cause for sewer wage increases. We've had employee increases without necessarily increasing the sewer rates because the funds are operating at a positive cash flow. Sewer projects are financed. Same thing with the sewage treatment costs. Everybody is raising rates substantially because of costs for treatment.

Mr. Nivens said we have to factor in training and certification. What is the base fee we are charging right now?

Mrs. Dunphy said absolutely we need to look at the context of the five-year budget and asses those concerns and risks we have in front of us. But at the same time, over the last eight years the employees have lost more than 6 percent in wages, when you look at their wage increase and how they are falling behind in the COLA. They got 4.5 percent COLA and Social Security was 10.8 percent, they're effectively losing money. So, if were not adjusting for inflation, they really are getting less money and that is something that we cannot ignore.

Mr. Nivens said he works for the state at three different universities for their law enforcement programs. The Village is competing with every single city for the same qualified candidates.

Mr. Church asked if we can all agree that 99.9 percent of our employees are outstanding, well trained, and well deserving of an increase. We have lost a number of talented employees over the past five years due to other communities paying more. We cannot keep up with them, but there is a happy medium to be found. Do we also agree that the steps necessary to get to the top is unrealistic.

Mrs. Dunphy interjected with when you look at other cities taking 4-12 years to get to the top of the pay scale and we take 16 years that is a little bit of a mess.

Mr. Church said can we also agree that there is a high risk in terms of what could go wrong underground in this community and what that could cost us. From time to time it will cost more to live here, by that I mean a modest increase in sewer/water rates is not out of the ordinary in order to try and balance what we are doing here. I hate to say that but every community is doing that.

Mr. Housley said if you were to approve exactly what is in front of you, \$3,100 is what the sewer fund pays which is \$258 per month, divided by 1,058 households and the incremental cost is \$0.25 per house. We are not talking about total wages, we are talking about this proposal compared to what's in place right now. Akron's sewage treatment increases are a primary reason for increased sewer fees. Akron's increase in sewer treatment cost. In the first ~~six~~ five months we've seen an increase in sewage treatment costs of ~~\$30,000~~ \$22,000. (Note, edited 8-8-18 with new information, smh).

Mr. Jones asked how many employees have left in the past 10 years due to money.

Mayor Hovey answered I don't know a specific number, but at least seven.

Mr. Jones asked how we know that they all left for more money.

Mayor Hovey said at the time I informed Council that they left for more money. I know an officer left for almost \$10,000 more. A Service Department individual left for about \$2-3 more. I must say that it strikes me as wrong if we have to worry about paying a \$40,000 sewer bill that we didn't expect causing us not to

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give our employees a raise, making them pay for it in effect. Are our employees worth the money? It's our job to figure out that unexpected cost. We can't use that as an excuse to not pay them more.

Mr. Jones had said that's not the impression I was trying to give.

Mayor Hovey said I know that, but if an employee were sitting here right now, that would be the impression they would get; that we can't pay them because of a \$40,000 sewer bill we weren't expecting.

Mr. Jones said that was not what I was saying. We simply just can't compete with \$14,000 raise. I said we just need to look at the whole picture.

Mayor Hovey said we are not trying to compete with that, I get we can't do that. I want to make the beginning wage more attractive, so that they will be less inclined to leave later on. We've lost more employees recently than we have in the past few years due to low wages. Certainly, we will lose employees, but not because of money.

Mr. Nivens said that Sarah went to Kent, Bill went to Bath, Natalie, Jeff, and Todd went to Akron, and it's all over money.

Mrs. Dunphy said looking at the sheet (*Impact Analysis*), regular wages and overtime change is \$34,419, is this correct Mr. Housley?

Mr. Church said the 2019 budget, which is highly speculated here, right?

Mr. Housley said no, those are the exact amounts you would see on the reports that were passed out, for wages and pension only. Row E02 is the total change, so divide it by 12 months then divide it by about 1,058 houses and that's \$0.25 a household.

Mr. Nichols said that on this impact analysis, if we take no action, will the second column be our cost in 2019?

Mr. Church said if I compare the current salary ordinance column with the proposed salary column in yellow, that this change resulted to be \$11,718.

Mr. Housley answered yes, that is the total funds with the Police Department being a major change.

Mr. Nichols said it would have gone down by \$29,000 mostly in wages for Police and Service.

Mr. Housley said some presumptions that the Chief is going to retire and a new chief will start at Step 1. We had a senior officer retire and have already replaced that position.

Mr. Nichols said going back to that, this 1 percent increase is a bit misleading because there's some extraordinary things happening in 2019.

Mr. Housley said that this stuff happens every year. There is attrition every year and it will effect the numbers each year and the same thing with benefits. It's normal and usually benefits are projected to be more than what we need because if somebody leaves the new employee has to wait 90 days.

Mr. Nichols asked if you have proposed a \$29,000 decrease in wages in any year.

Mr. Housley said probably more. I can show you the past five years and show you the actual change.

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Mr. Nichols said I've never seen wages going down, ever. They always go up.

Mrs. Dunphy said we used to do buyouts for contracts to create this in the education area. We would say that we would give that individual an incentive of a couple thousand dollars to get those people at the higher end of the scale to retire so you could hire people on the lower end. That is actually not common.

Mr. Housley said this is why the steps are important. We had a senior lieutenant with numerous years here before retiring, and that person would get quite a bit of overtime in addition to his salary, but when he retired we promoted somebody from within and started at Step 1. His wage and overtime were much lower so it all washes out.

Mr. Church said over the next five years, the \$11,000-\$14,000 would be the increase on the budget?

Mr. Housley said I can't make that assumption right now. I can't take attrition into consideration. I can take what he's proposing and project it out five years and give you that perspective.

Mr. Nichols said does the difference between 2019 and 2018 on the impact analysis reflect the current steps that are in place now that should take place or the no step increases would take place.

Mr. Housley asked are you looking at the third column. Those changes are based on where we currently are and I've already been working on next years budget and I've already taken into consideration that their will be a new chief starting at Step 1.

Mr. Jones said Mr. Housley made the comment that the new chief will start at Step 1. Is that a true statement?

Mayor Hovey said Mr. Housley is only assuming that he will start at Step 1 and that may or may not happen.

Mr. Nivens asked what if we end up with a chief from outside of the Village. The way it is currently set up is they can be placed anywhere considering experience and all that.

Mayor Hovey added that can certainly change, but that's just assuming he will be starting at Step 1. The Chief will be leaving in early January.

Mr. Nichols asked if the second column on the impact analysis has been adjusted already for 2019 using the current salary ordinance.

Mr. Housley said yes, this takes into consideration next year's step increases.

Mr. Church asked does this figure include the Mayor, Solicitor, and Councils increases as well.

Mayor Hovey answered with there will be no changes there until 2020.

Mrs. Dunphy said I think it would be good to do the five-year projection and then maybe in context with the budget. I think that the main concern we all share is how does this fit into the big picture and I think that's something everybody should feel comfortable with.

Mr. Housley said we've never went out five years, essentially were taking next year's numbers and adding a percentage to it. You really are guessing three to four years out. I could try to prepare it, but it would be very crude.

Mrs. Dunphy said that police would be easy because it would be an additional 3 percent for most steps.

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Mr. Housley said the wages are easy to do five years out because I keep track of that already, but the whole budget is a lot harder to do.

Mr. Nichols said If we knew in year two and five we would be spending \$125,000 on equipment, that would be relevant but of course we don't know that.

Mr. Housley said that's difficult to say. You also need to remember this as well that depending on any circumstance, we've been paying cash for capital items because we have extremely strong financial reserves. There are a lot of local governments that will finance them so if you have that expense you're going to offset it with a loan anyway.

Mr. Nichols said we don't want to crawl into debt either though.

Mr. Housley said this change that Mayor Hovey is proposing is not going to put us into that circumstance.

Mr. Nivens added I think there is a five-year extent on equipment as well.

Mr. Nichols asked Mrs. Dunphy when you mentioned before about the COLA and Social Security, can you repeat what you said.

Mrs. Dunphy answered with the numbers I've written down from earlier were since 2010 the Village's COLA has been 4.5 percent cumulatively. In comparison to social security, if you look at the CPI (consumer price index) and what adjustments are made to people who are on fixed income, it is 10.8 percent.

Mayor Hovey said that's what our wages were since 2010. We were granted a 3% raise one year and 1.5 percent another year. The other ones are from just looking at the Social Security COLA rates that they gave.

Mr. Nichols said to restate what you are saying Mrs. Dunphy is, that the rule would say, the inflation rate in this country would be 2-3 percent a year and were saying it's been half that.

Mrs. Dunphy said that is correct. Even less than that and that's my concern.


Mr. Nivens said as of June 30, the CPI was 2.7-2.8 percent and that's what it is right now.

Mr. Church said when we can get all of Council together we can decide when to have another meeting about this.

Mr. Nivens requested to Mr. Housley to make a list of all the employees as to where they are now and where they are projected to be in five years.

Mr. Church said if there were no other questions, they will resume discussion at the next meeting.

The meeting adjourned at 1:55 p.m.


Sean M. Housley
Clerk-Treasurer

prepared by: Karly Easterling, Darlene Pedicino
reviewed by: Kim Pigman, Suzanne Lipan

Impact Analysis

Date: 7-3-2018		Current Salary Ord.	Current Salary Ord.	Proposed Salary Ord.	
Mayor:		CFY	NFY	NFY	
The following is an impact analysis of your proposed salary ordinance.		2018	2019	2019	
Account	Description	Appropriations	BUDGET	BUDGET	Change
A01-1A-5211.00	WAGES - POLICE	\$ 418,555.00	\$ 400,357.00	\$ 419,949.00	\$ 19,592.00
A01-1A-5211.02	WAGES -ADMIN SERVICES CLERK	\$ 28,929.00	\$ 30,098.00	\$ 31,388.00	\$ 1,290.00
A01-1A-5211.04	WAGES - PART TIME POLICE	\$ 37,186.00	\$ 37,186.00	\$ 37,186.00	\$ -
A01-1A-5211.05	WAGES - POLICE HOLID	\$ 7,452.00	\$ 7,452.00	\$ 7,452.00	\$ -
A01-3A-5211.00	WAGES - PARKS	\$ 33,359.00	\$ 33,359.00	\$ 33,359.00	\$ -
A01-3A-5211.02	WAGES - SEASONAL	\$ 26,257.00	\$ 26,257.00	\$ 26,257.00	\$ -
A01-4X-5211.00	WAGES - ZONING OFFICE	\$ 5,301.00	\$ 5,301.00	\$ 5,344.00	\$ 43.00
A01-6B-5211.00	WAGES- SERVICE	\$ 151,953.00	\$ 152,193.00	\$ 156,429.00	\$ 4,236.00
A01-6D-5211.00	WAGES- SERVICE	\$ 28,722.00	\$ 28,803.00	\$ 29,662.00	\$ 859.00
A01-7A-5211.00	WAGES-MAYOR	\$ 22,502.00	\$ 22,502.00	\$ 22,502.00	\$ -
A01-7B-5211.00	WAGES-COUNCIL	\$ 22,200.00	\$ 22,200.00	\$ 22,200.00	\$ -
A01-7C-5211.00	WAGES-SOLICITOR	\$ 33,145.00	\$ 33,145.00	\$ 33,145.00	\$ -
A01-7D-5211.00	WAGES-CLERK	\$ 45,041.00	\$ 43,870.00	\$ 44,593.00	\$ 723.00
A01-7E-5211.00	WAGES-BUILDING MAINTENANCE	\$ 7,086.00	\$ 7,086.00	\$ 7,086.00	\$ -
A01-7L-5211.00	WAGES-ADMINISTRATIVE OFFICE	\$ 46,588.00	\$ 43,229.00	\$ 44,125.00	\$ 896.00
B01-6B-5211.00	WAGES-STREET MAINTENANCE	\$ 36,659.00	\$ 36,867.00	\$ 37,994.00	\$ 1,127.00
E01-5A-5211.00	WAGES - WATER OFFICE	\$ 49,264.00	\$ 46,895.00	\$ 47,745.00	\$ 850.00
E01-5C-5211.00	WAGES - WATER SUPPLY	\$ 62,413.00	\$ 62,642.00	\$ 64,501.00	\$ 1,859.00
E02-5A-5211.00	WAGES - SEWER OFFICE	\$ 49,264.00	\$ 46,895.00	\$ 47,745.00	\$ 850.00
E02-5C-5211.00	WAGES-SEWER SERVICE	\$ 62,413.00	\$ 62,642.00	\$ 64,501.00	\$ 1,859.00
E11-5C-5211.00	WAGES-STORMWATER SERVICE	\$ 17,460.00	\$ 17,478.00	\$ 17,713.00	\$ 235.00
Subtotal Regular Wages:		\$ 1,191,749.00	\$ 1,166,457.00	\$ 1,200,876.00	\$ 34,419.00
A01-1A-5211.01	WAGES - POLICE OT	\$ 30,001.00	\$ 30,001.00	\$ 30,001.00	\$ -
A01-3A-5211.01	WAGES - PARKS OT	\$ 1.00	\$ 1.00	\$ 1.00	\$ -
A01-4X-5211.02	WAGES - ZONING OFFICE OT	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -
A01-6B-5211.01	WAGES-SERVICE OT	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00	\$ -
A01-6D-5211.01	WAGES-SERVICE OT	\$ 825.00	\$ 825.00	\$ 825.00	\$ -
A01-7L-5211.01	WAGES-OT ADMINISTRATIVE OFFICE	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
B01-6B-5211.01	WAGES-STREET MAINTENANCE OT	\$ 14,500.00	\$ 14,500.00	\$ 14,500.00	\$ -
E01-5A-5211.01	WAGES - WATER OFFICE OT	\$ -	\$ -	\$ -	\$ -
E01-5C-5211.01	WAGES - WATER SUPPLY OT	\$ 13,400.00	\$ 13,400.00	\$ 13,400.00	\$ -
E02-5A-5211.01	WAGES - SEWER OFFICE OT	\$ -	\$ -	\$ -	\$ -
E02-5C-5211.01	WAGES-SEWER SERVICE OT	\$ 2,645.00	\$ 2,645.00	\$ 2,645.00	\$ -
E11-5C-5211.01	WAGES-STORMWATER SERVICE OT	\$ -	\$ -	\$ -	\$ -
Subtotal Overtime:		\$ 65,022.00	\$ 65,022.00	\$ 65,022.00	\$ -
Subtotal Regular Wages and Overtime:		\$ 1,256,771.00	\$ 1,231,479.00	\$ 1,265,898.00	\$ 34,419.00
A01-1A-5212.00	PENSION & MEDICARE	\$ 77,288.00	\$ 73,655.00	\$ 77,959.00	\$ 4,304.00
A01-3A-5212.00	PENSION & MEDICARE	\$ 9,183.00	\$ 9,258.00	\$ 9,258.00	\$ -
A01-4X-5212.00	PENSION & MEDICARE	\$ 969.00	\$ 969.00	\$ 976.00	\$ 7.00
A01-6B-5212.00	PENSION & MEDICARE	\$ 23,747.00	\$ 23,809.00	\$ 24,464.00	\$ 655.00
A01-6D-5212.00	PENSION & MEDICARE	\$ 4,566.00	\$ 4,579.00	\$ 4,711.00	\$ 132.00
A01-7A-5212.00	PENSION & MEDICARE	\$ 3,476.00	\$ 3,476.00	\$ 3,476.00	\$ -
A01-7B-5212.00	PENSION & MEDICARE	\$ 3,430.00	\$ 3,430.00	\$ 3,430.00	\$ -
A01-7C-5212.00	PENSION & MEDICARE	\$ 5,120.00	\$ 5,120.00	\$ 5,120.00	\$ -
A01-7D-5212.00	PENSION & MEDICARE	\$ 6,959.00	\$ 6,778.00	\$ 6,889.00	\$ 111.00
A01-7E-5212.00	PENSION & MEDICARE	\$ 1,101.00	\$ 1,101.00	\$ 1,101.00	\$ -
A01-7L-5212.00	PENSION & MEDICARE	\$ 6,748.00	\$ 6,718.00	\$ 6,856.00	\$ 138.00
B01-6B-5212.00	PENSION & MEDICARE	\$ 7,915.00	\$ 7,949.00	\$ 8,123.00	\$ 174.00
E01-5A-5212.00	PENSION & MEDICARE	\$ 7,354.00	\$ 7,245.00	\$ 7,377.00	\$ 132.00
E01-5C-5212.00	PENSION & MEDICARE	\$ 11,725.00	\$ 11,761.00	\$ 12,047.00	\$ 286.00
E02-5A-5212.00	PENSION & MEDICARE	\$ 7,354.00	\$ 7,245.00	\$ 7,377.00	\$ 132.00
E02-5C-5212.00	PENSION & MEDICARE	\$ 10,055.00	\$ 10,090.00	\$ 10,377.00	\$ 287.00
E11-5C-5212.00	PENSION & MEDICARE	\$ 2,698.00	\$ 2,701.00	\$ 2,738.00	\$ 37.00
G01-1B-5212.00	EMPLOYERS MATCH PFDPF	\$ 23,129.00	\$ 23,129.00	\$ 23,129.00	\$ -
Subtotal Pension & Medicare:		\$ 212,817.00	\$ 209,013.00	\$ 215,408.00	\$ 6,395.00

Wages, Pension & Medicare (excluding Severance Pay & Metro Swat)	1,469,588.00	1,440,492.00	1,481,306.00
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Change: (29,096.00) 11,718.00

Average Expenditures (2015-2017): ¹	\$ 4,047,390.84	\$ 4,047,390.84	\$ 4,047,390.84
Percentage of Average Exp:	36%	36%	37%

1 - Based on Average Annual Expenditure for the years 2015-2017)

	2015	2016	2017
	Actual	Actual	Actual
Actual Expenditures:	\$ 4,579,769.04	\$ 3,603,688.69	\$ 4,136,516.39
Less Metro Swat	\$ 74,081.61	\$ 46,543.18	\$ 57,176.81
Subtotal:	\$ 4,505,687.43	\$ 3,557,145.51	\$ 4,079,339.58
Average:	\$ 4,047,390.84		