

CITY OF SALISBURY  
BUDGET WORK SESSION  
APRIL 19, 2021

Public Officials Present

Council President John “Jack” R. Heath  
Councilwoman Angela M. Blake  
Councilwoman April Jackson

Council Vice-President Muir Boda  
Councilwoman Michele Gregory

Public Officials Absent

Mayor Jacob R. Day

In Attendance

City Administrator Julia Glanz, Deputy City Administrator Andy Kitzrow, Finance Director Keith Cordrey, City Clerk Kimberly Nichols, City Staff and Department Heads, and members from the public and press

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The City Council convened in a Budget Session at 8:30 a.m. via Zoom Video Conferencing to begin the FY22 Budget Review. President Heath thanked Finance Director Keith Cordrey and his staff for their work on the budget. Every year it seemed to get better, and this year the addition of the percentages of increases and decreases made Council’s job easier. He was looking forward to the sessions, as there was ample time for review thanks to Acting Mayor Julia Glanz and the Administrative staff.

The following is a synopsis of Mr. Cordrey’s presentation of the Financial Health Report and Financial Overview. The presentations are attached and included as part of the minutes.

**Financial Health Report**

**Financial Overview**

- Balance Sheet-Governmental Funds
  - FY20 Cash: \$10.7 million in General Fund (\$10.9 million in the prior year)
  - FY20 Unassigned Fund Balance: \$9.7 million (\$9.8 million in the prior year)
  - Statement of Revenues and Expenditures
  - Change in Fund Balance: FY20- \$881,074 (placed in Surplus), FY19- \$1.45 million (placed in Surplus)
  - FY20 Original Budget included \$1.6 million use of Surplus. End of year budgeted use of Surplus increased to \$4.2 million due to prior year encumbrances of \$1.2 million and ordinances passed during the year of 1.4 million.
  - Revenue Variances - during the year revenues exceeded budget by \$1.5 million
  - Expenditure Variances- \$3.6 million in favorable expenditure variances. \$4.2 million would have been spent, but with favorable variances of \$5.1 million, \$881,074 went to Surplus.
- FY20 Financial Statements
  - Water Sewer Fund Statement of Net Position- \$807,871 increase in Cash; \$3,779,043 increase in Buildings, Equipment and Improvements; current liabilities decreased \$2 million (from \$9 million to \$6.8 million); Total liabilities decreased \$5.5 million (from \$86,971,763 to \$81,481,650); Net Position decreased by \$64,896

- Statement of Revenue and Expenses- Charges for services (water and sewer billing) decreased by \$318,365; Total revenues declined by \$670,717; Total Operating Expense increased by \$296,720, Net Operating Income declined by \$1,015,100
- Government-Wide Financial Statements (full accrual)- Cash (all funds) declined by \$525,183; Total Assets increased \$1,113,654; Total Current Liabilities increased \$2,246,318; Total liabilities increased \$13,728,011
- Statement of Net Position for all funds, both governmental and business- Cash declined by \$219,000; OPEB liability last year was \$22.2 million, this year increased to \$25.1 million; Pension liability increased from \$33 to \$34 million

## **Benchmarks**

### **General Fund- Total Fund Balance**

- The Total Fund Balance related to Budgeted Expenditures- 32.6% (strong)
- Unassigned Fund Balance- (uncommitted net assets)- The City was doing well
- Debt to Market- very similar to recent years, and considered adequate.
- Debt per capital - \$3,018 (has needed improvement since 2017)
- Budget Debt Service grew from \$3,782,322 to \$4,337,283
- Ratio of 8.43% as it related to the General Fund + Capital Project Budget (adequate) (Under the benchmark of 8%)
- Water and Sewer Unrestricted Balance- 3.7% (needs improvement)
- Parking Authority Unrestricted Net Position- -22% (needs improvement)
- Mr. Cordrey stated the City was on a very strong course with most everything being adequate or strong except for the few noted things needing improvement.

### **FY22 Budget Highlights- Revenue**

- Small increase to trash service (\$59 to \$63 per quarter)
- HCDD Landlord licenses/registration increased from \$60 to \$75
- I & D fee increases- Historic District Commission application- \$25 to \$50, Obstruction permit- \$10 to \$50, Breaking permit- \$25 to \$50, Development plan review- \$500 to \$1,000, Subdivision review fees- \$25 to \$200
- Fire Department increases- NFPA 13 D review fee increase from \$75 to \$100, Review of flammable and combustible liquid storage tanks- \$0.005 to \$0.1/gallon, Review of NFPA 13 & 13R sprinkler systems- \$125 to \$150, Non-compliant fees increased by \$15, EMS rates increased between \$50 - \$250
- Tax rate- unchanged
- Water & Sewer rates- 6% increase, WS connection fees- \$3,533 to \$3,710
- Parking Fund- Meter hourly rate- \$1 to \$2, Permit parking rates- increase by \$5 most lots; parking garage by \$10
- Storm Water- \$20 to \$25 (or 25%)
- Total tax levy- \$26.6 million to \$27.7 million (\$1.1 million increase)
- Top increases were from Federal Recovery Funds (\$1,058,203), Real Property taxes (\$1,020,000), Railroad utilities (\$212,000), Trash Fees (\$75,952)
- Top decreases were from Capital Lease Proceeds (\$908,900), Capital Surplus (\$480,000), Transfers from Health Care (\$280,000), Admission & Amusement taxes (\$250,000)
- **Recovery Funds**
  - The City's share was \$9.6 million. In 2021, the estimate for reimbursement for declined revenues - \$915,000 and \$100,000 for expenditure reimbursements.
  - Water Sewer Fund- \$116,000, Parking Fund- \$150,000/ 2021 Total- \$1,281,000

- In 2022, the estimate for reimbursement for declined revenues due to COVID- \$496,000, and \$562,203 for expenditure reimbursements.
- The Hardship Program helped those unable to pay their bills get rated through Social Services. If they qualified they could receive assistance to pay water and sewer bills.
- Personnel
  - 2% step increase for all personnel. Employees grade 5 and below were reviewed for market adjustment to address new minimum wage laws. Restructure of Finance and Field Ops. Market rate adjustments, Career Ladder updates, 5 steps added to end of pay scale, no change in health care rates.
  - President Heath remarked on the increase in Workers Comp and asked if the Frequency Modification Factor increased from previous years. Mr. Cordrey said that Workers Comp rates increased. It was a combination of discount and mod based on experiences. The City would not get quoted until after the budget was produced.
- Water Sewer Rates
  - The WS Fund Debt Service will spike in FY26 to \$7 million from \$5 million due to overlap of the original funding for the WWTP and new loan for the updates. The increase over 3-year period (FY26-FY28) will be \$5 million.

## Takeaways

### Strengths

- The City's financial position was **strong** based on the data of the FY20 Audit.
- The General Fund's unassigned Fund Balance was **adequate**. Many WS projects were recently completed or funded, and few deferred which would have resulted in infrastructure liabilities.

### Weaknesses

- The inability to fund many of the improvements for FY22 in the recent CIP. Should CIP pile up, they are the equivalent of unfunded liabilities.
- Medical costs would likely rise 6-8% per year. Predictable pay plan represents \$500k increase per year in General Fund.
- County's contributions for fire service do not represent their true share. A new framework was essential.
- Salisbury's citizens deserve Tax Differential as recommended by past studies.
- The Parking Fund Unrestricted Net Position was a deficit.

## Personnel Committee Presentations

### Salisbury Police Department (SPD)

Cpl. Nicholas Amendolagine represented the SPD Personnel Committee and discussed the following:

- Take home vehicle program was important as a big morale booster and kept SPD competitive with other area agencies.
- The department needed to keep salaries competitive.
- He emailed Council three proposals to increase salaries (attached and included as part of the minutes) which were also emailed to City Administrator Julia Glanz
- To remain competitive, Salisbury must work to keep salaries up
- Suggested towed vehicles be towed to a City-owned lot rather than to a tow company. This would increase revenue to the City through storage fees. Cambridge and Ocean City were examples of municipalities which hold towed vehicles on City-owned lots.

Ms. Glanz shared that the City had looked at creating a tow storage lot and were keeping an eye out for the right property. Over the past six years the City has changed the department's pay scale, beefed up the take home program, and created Special Units.

Mr. Boda thanked Cpl. Amendolagine for his dedication.

Ms. Jackson asked how many officers were with the Department. Cpl. Amendolagine was unsure but one recently failed the Police Academy and there was rumor of another one leaving. She asked how many more officers were needed to bring the SPD to where it should be. He thought the funding supported the appropriate number of officers, but the challenge was to keep them. The department needed funds to hold onto officers.

Ms. Blake asked what kept him with SPD for ten years and Cpl. Amendolagine replied that he always had pride in the agency and had a goal for SPD to be the top agency on the Shore again.

President Heath said that Council would take a closer look at the proposals. The SPD was a great group, thanked them for the work they did, and asked them to stay safe.

#### Salisbury Fire Department (SFD)

Firefighter (FF)/EMT DJ Hoster represented the SFD Personnel Committee. He thanked Administration for putting together the budget because it looked very positive for the SFD. The funding of the Ladder Truck was very important and a positive step.

Requests on behalf of the SFD included:

- Overtime (receiving time + a half for personnel). SFD had many people out due to COVID and many had to work overtime to fill in for them.
- Placing the Senior FF position in the budget to ensure continued growth, but knew it came at a huge increase to the City.

Ms. Gregory thanked FF/EMT Hoster for everything they did for the citizens.

Ms. Blake asked if there was a formula for time and a half pay and if any prior Council had addressed it. President Heath said it had and it was expensive. One way to afford it would be through tax rate increases, and it was a great idea but the question was how to fund it.

Ms. Jackson appreciated them for saving lives and putting their own in danger.

Mr. Boda thought another discussion on overtime pay should be scheduled.

President Heath asked him to give everyone the Council's best and to keep up the good work.

#### Salisbury Fire Department Volunteers (SFDV)

Deputy Chief Lee Smith discussed the SFDV requests and noted they had rejoined the Wicomico County Volunteer Fireman's Association. Acting Executive John Psota included Salisbury in the proposed budget. If they received funding from Wicomico County they would be able to do more things. The Recruitment Retention Coordinator was doing an excellent job.

Requests on behalf of the SFDV included:

- Even if the SFDV received the County budget funds, they wanted to still receive \$40,000 as a minimum from the City of Salisbury.

- Requested for the City to pay for the internet for all three locations, which was currently \$6,000 for Stations 1, 2, and 16.

#### Government Office Building (GOB)

Media & Events Specialist Becca Brown represented the GOB Personnel Committee. Ms. Brown said there were no new requests, and that everyone was thankful especially this year for all of the accommodations due to COVID and appreciative of the step increases.

DID Project Engineer Heather Lankford expressed appreciation from the department for Council allowing employees to make accommodations to work during the time of COVID.

Requests included:

- Vehicle upgrades- there was a long list of vehicles that were between 5 and 30 years old. Several were in severe need and were used daily for inspections.
- New Plotter- to purchase a maintenance plan for the current one required a large amount of work to get all of the information together.
- Two licenses for Adobe Business Pro.
- Hydrocad System for projects and used for stormwater and ESD
- Co-pay assistance for the mental health spikes that COVID has created. Some may either have not utilized the assistance available or have run out of free assistance.

Ms. Jackson asked the age of the plotter and Ms. Lankford said it was between 5 and 10 years. She explained how the maintenance plan would work and doubted it would be beneficial due to its age. President Heath recalled a discussion regarding outsourcing plotting and requested data regarding costs per size. Ms. Lankford had a couple thousand-page reports that needed plotting that went with plans and sometimes four to five sets came in when being reviewed.

HCDD Code Enforcement Officer Cory Stout thanked Council for hearing HCDD's requests. The list included items to benefit everyone working for the City and not just HCDD. Requests included:

- Increase Personal Days
- Increase Annual Time or Longevity Bonus after 25 and 30 years. Annual time did not currently increase after 20 years.
- Free cleanings at the dentist.
- Recognition days for unused sick leave
- Internal child care program

Ms. Gregory thanked HCDD for all they did and said she would love to see the City with child care.

Ms. Jackson asked about additional training and how well the department was staffed. Mr. Stout said the funding for training was budgeted. When someone from Admin, Homelessness Services, or Community Relations were out, others had to step in to provide relief. When the Code Enforcement Officers were out they did not typically need help with the load.

Ms. Boda thanked HCDD for their great work and said their requests would be considered.

Ms. Glanz said that Administration added an additional Mental Health Day to the calendar. Council recessed at 9:48 a.m. and reconvened at 10:00 a.m.

### Field Operations (FOps)

FOps Street Sign & Pavement Marking Technician Peter Torigoe reported on the requests from FOps and Water Works Personnel Committee. The two main concerns were pay raises and health insurance increases.

- Traffic requests:
  - Repairs to or replacement of the 50' Christmas Tree. The frame was rusting and it was losing greenery every time it was put up.
  - Replacement of Dodge pickup truck used mostly by the Supervisor (ignition issues).

Ms. Glanz informed Mr. Torigoe that the 2% step increases were budgeted and the health insurance would not increase.

- Sanitation requests:
  - Replacement of small pickup truck used to pick up or deliver recycling bins and damaged trash bins.
  - Replacement of RC3 Recycling Truck which requires more and more maintenance. Dedicated only to recycling.
  - Smaller rear loading garbage truck to pick up on some of the narrower streets.

Mr. Boda recalled the request last year for the smaller garbage truck. Mr. Torigoe said the Christmas tree was stored safely in a semi-trailer but lost more and more greenery each year.

President Heath thanked Mr. Torigoe for the work done by all the departments and would take the requests into consideration.

### **Department Presentations**

#### City Clerk

City Clerk Kim Nichols presented the Clerks Office budget. All of the accounts were flat budgeted and none were overspent.

President Heath asked Mr. Cordrey if the City's requirement for retirement funding had increased. Mr. Cordrey said the retirement agent provided the rates each year and they changed by category. He would provide the rates to Council from last year and this year. President Heath asked if enough was budgeted for the new Assistant City Clerk to attend CMC classes and Mrs. Nichols said there was. Ms. Julie English from the Mayor's Office was hired as Diane Carter's replacement.

Council said they would miss Diane Carter, as she was retiring June 30, 2021.

#### City Council

Ms. Nichols reviewed the requests for Council. There were no replacements to computers this year, nor were funds used for meals. There were unused funds in travel and training.

President Heath noted a 17% increase in Workers Comp.

#### Salisbury Police Department

Police Chief Barbara Duncan and Colonel Dave Meienschein joined Council to discuss the Police Department's budget. Chief Duncan reported on the following items:

- New Logistics position in the Police budget to oversee property and evidence.
- New vehicles: (6) Patrol vehicles, (1) Unmarked vehicle

- Funded Career Ladders
- New IT Computer Tech position will work on-site at SPD and funded through IS

Ms. Blake asked if the IT support person would be funded through the SPD. Chief Duncan said they would be funded through IS but work out of the SPD. The new person would manage each printer, body camera, in-car video and computers, license plate readers, etc.

President Heath asked if dispatchers' salaries and overtime increased due to NIBRS requirements. Chief Duncan said they experienced a lot of overtime with quarantines and people being out due to COVID. Mr. Kitzrow said over the past couple of years they trended down with the budget not being where it actually was, but this year overtime was accurately funded. President Heath asked for the reason for the 16% increase in Equipment (534302) amounting to \$27,000. Chief Duncan said the account was for maintenance contracts for all of the dispatch equipment. Colonel Meienschein said the account would fluctuate from year to year as many of the contracts were for three years. Depending on when some of the contracts were due, the amounts would change.

President Heath asked about the increase in Overtime Clerical (501020) in Police Communications. Chief Duncan said it was due to COVID, NIBRS, and the account being underfunded in the past. He asked about the reaction to the retention incentives. Chief Duncan said they were well received and appreciated. She thanked Council for working with the SPD to secure the funding.

Ms. Glanz reported an additional \$10,000 was allocated for mental health for SPD.

President Heath thanked Chief Duncan, Colonel Meienschein, and all of SPD for their dedication.

#### Mayor's Office

Deputy City Administrator Andy Kitzrow presented the Mayor's Office budget. Funds were reallocated internally to keep the budget flat. They would continue seeking a higher-level position to replace Ms. English. The Mayor's Office had an Executive Administrative Office Manager (Ms. Haag's position). They wanted to fill the vacant position with a complementary Executive Administrative Assistant. The Executive Team would be slightly different from the other offices. The only increase was \$480 for a cell phone for the Media Specialist who worked remotely and had been using her personal device for posting.

President Heath said an issue for certain positions was the career ladder. Incorporations gave much more opportunities for growth. While taking Ms. English was good for the Council, it was not good for the Mayor's Office. It was difficult when the City ran as lean as it did.

Ms. Gregory asked why Workers Comp was up so much. Mr. Kitzrow said the rate change impacted the budget in every department. Mr. Cordrey said the provider gave a preliminary rate sheet to budget from. It was not just the Workers Comp rate, but a step increase or new position. Whenever the personnel increased, Workers Comp would also increase with salary increases.

Ms. Glanz said that Mr. Kitzrow had worked with Mr. Cordrey and Ms. Loyd (Human Resources Director) to ensure that every non-supervisory position had a Career Ladder.

#### Salisbury Fire Department (SFD)

Fire Chief John Tull and Deputy Chief James Gladwell joined the Council to discuss the Fire Department Budget. Chief Tull said the SFD goals were to continue with the twelve individuals associated with the SAFER Grant (which would run out in February 2022) and to secure funding for

the new Ladder Truck for Station 2. City Administration agreed with the two priorities and have funded them both in the FY22 Budget.

Chief Tull discussed essential items requested which including an increase in the Building Account for internet service for all three stations. The Volunteers have always paid it, but with funding being cut and the uncertainty of being included in the County budget, they requested the City to pay for it. Council asked Mr. Cordrey to add the request to the list to revisit. The other item was an additional position for Deputy Fire Marshal. The division was created several years ago and has grown tremendously. The workload has surpassed the ability of the Fire Marshal and Inspector to get out and do additional inspections. The additional position would help with the workload and help plan for successive planning. With both salary and benefits, the position would cost \$93,000 to fund at a Fire Lieutenant pay grade. He also said that in the future, Council may have to discuss the funding for SWIFT if the grants funding was discontinued.

President Heath asked when the City took over the Fire Inspections from the County, and Chief Tull answered it was FY19. He asked if the workload was anticipated, and Chief Tull said it was anticipated, but was increasing every year.

Mr. Boda thought that it was a significant workload that was increasing, and would support the request. The item was added to the revisit list.

President Heath asked that Council's best wishes and appreciation were extended to all the women and men who placed their lives on hold each day to protect the citizens.

Council recessed at 11:09 a.m. and reconvened at 11:20 a.m.

#### Business Development

Business Development Director Laura Soper joined Council to discuss the budget. She reported the budget was the same as last year with the exception of a reduction in rent. Finance would assume Ms. Stam's office expense as Ms. O'Hare was joining the Administrative Offices and Ms. Stam was moving into her office.

Mr. Boda thought the \$12,000 Maintenance Account was high. Ms. Soper explained it was for the maintenance of the Downtown Trolleys.

President Heath asked about the \$15,000 for Consulting Fees. Ms. Soper thought it was originally budgeted for the Port Feasibility but was transitioned to the Downtown Fiber Grant the City administers. Mr. Kitzrow said that when the budget files were put together, it just hadn't moved yet. That would be one of the adjustments they would be making for the Grant program rather than the Consulting line item.

#### Procurement Department

Procurement Director Jennifer Miller reviewed the budget. She said it was flat except for two computers needing replacement according to the IS Replacement Schedule. There was one essential item for additional energy management program support at \$5,000 from the Energy Consultant that could be used for a Five-Year Energy Management Plan or put out an RFP for Virtual Net Metering to look at having a renewable energy source for the City's electricity needs.

President Heath asked about the increase in Clerical, and Ms. Miller replied that the Senior Buyer had a Career Ladder move.



Council thanked Ms. Miller and the team for their work.

#### Government Office Building (GOB)

Ms. Miller said it was a collaborative effort with the County to ensure the building was well taken care of. The County Department of General Services led the charge since they had a department devoted specifically to maintenance. The work was coordinated through the Department of General Services. She explained the expenses and how they were divided up. 534301- Buildings was higher due to increases in Water & Sewer and cleaning. 534302- Equipment had an increase due to a calculation mistake last year. 546006- Security Guard Personnel was increased to accommodate increased salaries.

Two CIP items for the building include the air handler replacement and \$10, 000 for GOB security improvements.

#### Human Resources (HR)

HR Director Jeanne Loyd reported the step increase was the reason for the Salaries increase and retirement was increased. The next large increase was in Advertising. In order to pay for one would be \$399 and if ads needed to be placed in the Guide and Independent the funds would be there. There were three staff members, and if either one would leave it would place major stress on the other two. She had requested another individual to the department, and it did not make it through the Mayor's level.

President Heath said he wanted to place the \$10,500 for advertising on the revisit list since if the advertising funds were needed they could approve a budget amendment.

#### SWED

SWED Executive Director Dave Ryan and President Tony Nichols joined Council to discuss the budget request of \$50,000. They were opening up new COVID Relief Grant Funds for restaurants, non-profits, hotels, and those wishing to go to an online platform. They have deployed \$12.8 million to 1,200 businesses in the past year most of which were located in Salisbury. The grants would be done in a user-friendly, accountable way to get the funds out to the businesses quickly.

Mr. Boda said that in times of crisis it was great to have the leadership of Mr. Ryan in helping the businesses. Mr. Ryan asked everyone to go to the website and check out what was being offered. President Heath thanked Mr. Ryan and Mr. Nichols for all they did for the community.

#### Internal Services (IS)

IS Director Bill Garrett joined Council to discuss the budget. They were implementing in MUNIS the workorder system for work orders or repairs such as potholes to be done out in the field. The total for each tablet was \$630, plus \$40/month for the air cards.

Mr. Garrett explained they were reorganizing the department to focus on security. With the increase in cyber-attacks he realized the City was vulnerable due to more people coming into the system from outside due to more working from home. His department was doubling down on security since many departments would continue to allow their staff to work from home either on a limited or somewhat permanent basis. Due to some of the savings realized through the unexpected teleworking from home during the pandemic, they were able to purchase cyber security devices and firewalls. The reorganization would allow the department to hire a full-time public safety technician based at the Police Department working on their entry level technological

issues. The SPD accounted for 60% of the IT tickets for the City, and 36% of the time going to the Police Department. He discussed the change of duties for the IS personnel involved in the reorganization. The main goal was the security and to give the SPD an on-site tech.

Ms. Blake asked what type of tickets were received from the SPD. Mr. Garrett explained they were things such as technology in vehicles breaking down, cameras stopping recording or reporting their wireless feed, password changes, people being locked out of their computers, printers not working, keyboards mice not working properly, etc. She asked if Field Ops put the tablets in their line item. Mr. Garrett said they did not. She asked what the priority would be- tablets, jet packs, internet cards. Mr. Kitzrow said that there would be recurring costs- whenever one was bought there had to be recurring costs to have internet out in the field. He did not know how those costs could be reduced.

Mr. Boda asked if Mr. Garrett thought about training people on basic troubleshooting problems.

President Heath asked about the Salaries-Clerical. Mr. Garrett said that account was the new Tech position and the slight difference in salary between Mr. Wood's old position and new position. President Heath thought that clerical did not describe the technician's job. Mr. Kitzrow said there were only two categories- clerical and non-clerical. Mr. Cordrey said the categories were used by Workers Comp and supported the audit of the Workers Comp activity.

Mr. Garrett explained the 534301- Building account was reduced significantly due to two men in the office working periodically. 546001- Office was only half used as they were not in the office doing printing or the things they did before COVID. Travel and training (555503 and 555504 were nixed by 85% each due to not traveling or training due to the pandemic. Many of the training were free. Gasoline costs were reduced due to limited driving.


President Heath thanked Mr. Garrett for the good work and keeping the City safe.

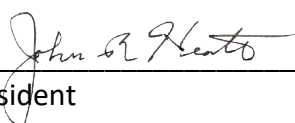
#### Finance Department

Mr. Cordrey explained that prior to the County giving the tax billings back to the City, there was a person billing personal Property taxes, licensing and permits. When the tax billing came along the only thing added was a cashier. Staff was pushed beyond what was reasonable and the City hired someone to perform tax billing. The proposed new position, a Revenue Supervisor, would supervise the two cashiers and two revenue clerks. There were Career Ladders for the cashiers and clerks starting at a higher level to address the minimum wage. There was a reclass of the Utility Billing Supervisor and Sr. Tax Revenue Specialist to a Grade 8 as a market adjustment to get them to where they actually should be.

#### **Council Discussion**

President Heath thanked Mr. Cordrey and his staff for the preparation. It became easier to review each year. He also thanked the Council members for being prepared.

  
\_\_\_\_\_  
City Clerk

  
\_\_\_\_\_  
Council President



City of  
Salisbury

# Financial Health

Presented April 2021





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## ❑ **Benchmark Ratios**

Key financial ratios are compared to GFOA standards

- Total Fund Balance
- Unassigned Fund Balance
- Debt to Market Value
- Debt per Capita
- Annual Debt Service
- Water and Sewer Unrestricted Fund Balance
- Parking Authority
- Summary

## ❑ **FY 22 Budget**

- Highlights
- Revenues
- General Fund Expenditures by Category
- General Fund Expenditures by Department
- Capital Projects



# Benchmarks



## General Fund - Total Fund Balance

	FY 2019	FY 2020	FY 2021	FY 2022
<b>Total Fund Balance</b>	\$12,446,573 as of June 30, 2017	\$10,738,933 as of June 30, 2018	\$12,775,227 as of June 30, 2019	\$13,811,228 as of June 30, 2020
<b>Budgeted Expenditures</b>	36,296,282 2017	38,992,253 2018	40,775,227 2019	42,386,053 2020
<b>Ratio</b>	32.4% (Strong)	31.9% (Strong)	31.7% (Strong)	32.6% (Strong)

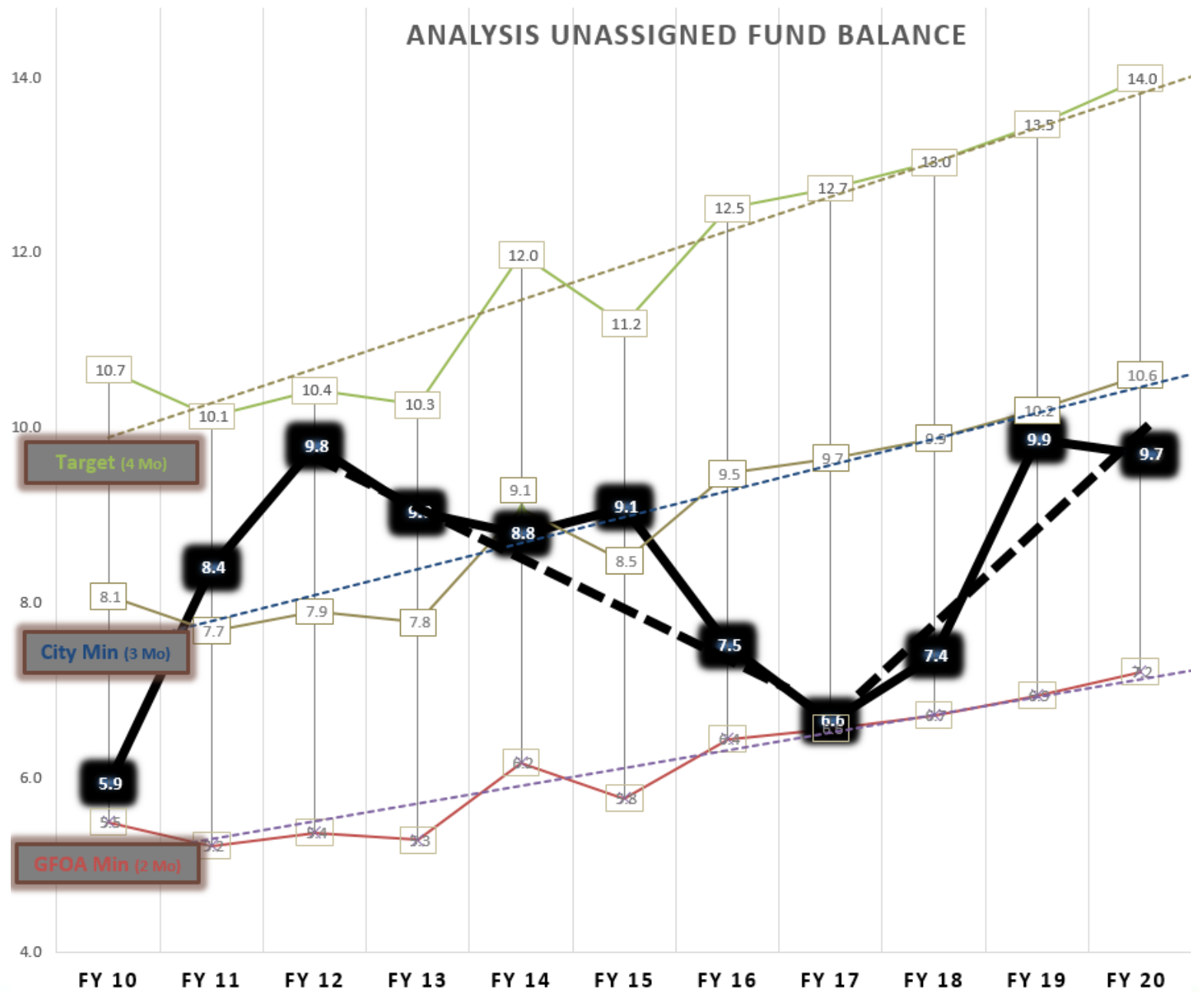
**Strong** > 25 %

**Adequate** 10-25 %

**Weak** < 10 %



# General Fund - Unassigned Fund Balance





## Debt to Market Value

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
<b>General Obligation Debt</b>	\$ 93,046,516	\$ 99,578,997	\$ 94,970,713	\$ 99,605,678
<b>Market Value of Property</b>	\$ 2,079,435,806	\$ 2,151,596,042	\$ 2,228,360,951	\$ 2,312,626,586
<b>Ratio</b>	4.47% (Adequate)	4.63% (Adequate)	4.26% (Adequate)	4.31% (Adequate)

**Strong**

**< 3 %**

**Adequate**

**3 – 6 %**

**Weak**

**> 6 %**





## Debt Per Capita

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
<b>Citywide General Obligation Debt</b>	\$ 93,046,516	\$ 99,578,997	\$ 94,970,713	\$ 99,605,678
<b>Population</b>	32,900	33,000	33,000	33,000
<b>Debt Per Capita</b>	\$ 2,828 (Needs Improvement)	\$ 3,017 (Needs Improvement)	\$ 2,878 (Needs Improvement)	\$ 3,018 (Needs Improvement)

<b>Strong</b>	<b>&lt; \$1,000</b>
<b>Adequate</b>	<b>\$ 1,000 - \$2,500</b>
<b>Weak</b>	<b>&gt; \$2,500</b>



## Annual Debt Service - General Fund

	FY 2019	FY 2020	FY 2021	FY 2022
<b>Budget Debt Service</b>	\$ 3,782,322	\$ 4,008,907	\$ 3,867,449	\$ 4,337,283
<b>General Fund + Capital Project Budget</b>	\$ 50,663,663	\$ 44,221,824	\$ 48,773,991	\$ 51,464,722
<b>Ratio</b>	7.47% (Adequate)	9.07% (Adequate)	7.93% (Adequate)	8.43% (Adequate)
<b>Adequate &lt;= 10%</b>				



# Water and Sewer Unrestricted Balance

	FY 18	FY 19	FY 20	FY 21	FY 22
<b>Unrestricted Fund Balance</b>	\$ (250,011) as of June 30, 2016	\$ (125,369) as of June 30, 2017	\$ 1,989,300 as of June 30, 2018	\$ 893,767 as of June 30, 2019	\$ 748,706 as of June 30, 2020
<b>Water Sewer Operating Revenue</b>	\$ 16,200,463 (FY18 Budget)	\$ 16,616,820 (FY19 Budget)	\$ 16,547,775 (FY20 Budget)	\$ 16,140,750 (FY21 Budget)	\$ 20,303,088 (FY22 Budget)
<b>Ratio</b>	- 1.5 % (Needs Improvement)	- .75 % (Needs Improvement)	12% (Needs Improvement)	5.5% (Needs Improvement)	3.7% (Needs Improvement)

**Strong**

**> 25%**

**Adequate**

**17 – 25%**

**Weak**

**< 17%**



## Parking Authority Unrestricted Net Position

	FY 2019	FY 2020	FY 2021	FY 2022
<b>Unrestricted Net Position</b>	\$317,390 as of June 30, 2017	\$181,501 as of June 30, 2018	\$ (98,781) as of June 30, 2019	\$ (173,401) as of June 30, 2020
<b>Revenue</b>	\$725,000	\$678,200	\$675,000	\$782,810
<b>Ratio</b>	43.8% Strong	26.8% Strong	-14% Needs Improvement	-22% Needs Improvement

<b>Strong</b>	<b>&gt; 25%</b>
<b>Adequate</b>	<b>17 – 25%</b>
<b>Weak</b>	<b>&lt; 17%</b>



## Benchmark Summary

	FY 2019	FY 2020	FY 2021	FY 2022
<b>General Fund Balance</b>	Strong	Strong	Strong	Strong
<b>Unassigned Fund Balance</b>	Adequate	Adequate	Adequate	Adequate
<b>Debt to Market Value</b>	Adequate	Adequate	Adequate	Adequate
<b>Annual Debt Service</b>	Adequate	Adequate	Adequate	Adequate
<b>Overall Debt per Capita</b>	Needs Improvement	Needs Improvement	Needs Improvement	Needs Improvement
<b>Unrestricted Net Position Water/Sewer</b>	Needs Improvement	Needs Improvement	Needs Improvement	Needs Improvement
<b>Unrestricted Net Position Parking Fund</b>	Strong	Strong	Needs Improvement	Needs Improvement





# FY22 Budget Highlights



## FY 22 Budget Highlights - Revenue

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### ❑ General Fund - Rates and Fees

- Trash Service – increased from \$59.00 to \$63.00 per Qtr.
- HCDD Landlord Licenses/Registration increased from \$60 to \$75
- I & D fees:
  - Historic District Commission Application increase \$25 to \$50
  - Obstruction permit increase from \$10 to \$50
  - breaking permit increase from \$25 to \$50
  - Development plan review fees increase from \$500 to \$1,000,
  - Subdivision review fees increase from \$25 to \$200
- Fire Dept. fees:
  - NFPA 13D review fee increase from \$75 to \$100
  - Review of Flammable and Combustible Liquid Storage Tanks increase from \$0.005 to \$0.1 per gallon,
  - Review of NFPA 13 & 13R sprinkler systems increase from \$125 to \$150
  - Non-compliant fees increased by \$15
  - EMS Rates increased between \$50-\$250
- Others – see Fee Schedule in Fee Ordinance



## FY 22 Budget Highlights - Revenue

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### ☐ Tax Rates

- No change

### ☐ Water Sewer Rates

- Water Sewer Rates – increase 6%
- WS Connection fee – increase from \$3,533 to \$3,710

### ☐ Parking Fund Rates

- Meter Hourly rate – increase from \$1.00 to \$2.00
- Permit parking rates – increase by \$5 most lots and parking garage by \$10

### ☐ Storm Water Rates

- Storm Water Fee – increase from \$20 to \$25, or 25%





# FY 22 Tax Assessments

Fiscal Year	Assessments				Tax Rate		Tax Levy
	Real	Personal	Corporations	Total	Personal Property	Real Property	
2007	1,558,315,846	3,719,000	270,458,220	1,832,493,066	1.82	0.729	15,275,387
2008	1,782,450,011	3,215,350	294,114,320	2,079,779,681	2.04	0.819	18,724,251
2009	2,015,985,078	2,966,990	281,162,310	2,300,114,378	2.04	0.819	19,880,167
2010	2,219,277,746	2,697,220	279,352,590	2,501,327,556	2.04	0.819	21,148,255
2011	2,050,805,168	2,058,140	277,866,040	2,330,729,348	2.04	0.819	21,004,804
2012	1,988,451,318	2,513,100	263,974,200	2,254,938,618	2.04	0.819	20,417,152
2013	1,963,683,547	2,029,930	262,591,170	2,228,304,647	2.04	0.819	19,659,327
2014	1,775,307,203	2,397,520	268,737,410	2,046,442,133	2.21	0.884	22,274,445
2015	1,748,436,713	2,467,580	265,493,170	2,016,397,463	2.21	0.937	21,289,136
2016	1,787,044,569	3,017,040	279,087,700	2,069,149,309	2.21	0.937	21,838,233
2017	1,793,459,946	2,866,060	283,109,800	2,079,435,806	2.21	0.9432	22,017,568
2018	1,852,099,222	3,105,050	296,391,770	2,151,596,042	2.40 PP 2.81 RR	0.9832	24,127,199
2019	1,930,891,071	3,058,170	294,411,710	2,228,360,951	2.40 PP 2.81 RR	0.9832	25,059,823
2020	2,009,236,346	3,247,210	300,143,030	2,312,626,586	2.40 PP 3.51 RR	0.9832	26,436,227
2021 (EST)	2,006,602,922	3,250,000	243,034,188	2,252,887,110	2.40 PP 3.51 RR	0.9832	26,612,423
2022 (EST)	2,129,946,313	2,541,667	245,324,074	2,377,812,054	2.40 PP 3.51 RR	0.9832	27,737,423



## FY 22 General Fund Revenues

	2021 Original	2022 Proposed	Increase (decrease)
<b><u>Top Increases:</u></b>			
Federal Recovery Funds	-	1,058,203	1,058,203
Real Property	19,946,423	20,966,423	1,020,000
Railroad/Utilities	2,388,000	2,600,000	212,000
Trash Fees	1,938,000	2,062,391	124,391
Transfer In - Drain Impv Fund	-	75,952	75,952
Local Income Taxes	2,050,000	2,100,000	50,000
Donations	103,607	153,607	50,000
Vacant Building Registration	20,000	45,000	25,000
Rent Earnings	110,000	135,000	25,000
<b><u>Top Decreases:</u></b>			
Capital Lease Proceeds	1,442,900	534,000	(908,900)
Capital Surplus	480,000	-	(480,000)
Transfers from Health Care	280,000	-	(280,000)
Admission & Amusement Taxes	300,000	50,000	(250,000)
School Zone Camera	1,000,000	750,000	(250,000)
OBC - Current Year	4,200,000	4,110,000	(90,000)
Highway User	1,384,293	1,317,857	(66,436)
Zoo Commission PT	109,376	63,382	(45,994)
Zoo-Hotel Room Tax	260,000	230,000	(30,000)
Police Regular Grant	328,406	299,932	(28,474)



## FY 22 General Fund Revenues – Recovery Funds

	2021	2022	Total
General Fund:			
Revenues Reimbursement	915,000	496,000	1,411,000
Expenditure Reimbursement	100,000	562,203	662,203
			-
Water Sewer Fund:			-
Revenues Reimbursement	116,000		116,000
Water Sewer Projects		2,110,797	2,110,797
Hardship Enhancements		200,000	200,000
			-
Parking Fund:			
Revenues Reimbursement	150,000	150,000	300,000
			-
	<b>1,281,000</b>	<b>3,519,000</b>	<b>4,800,000</b>



## FY 22 Budget Highlights – Personnel

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- A 2% step increase is included for all personnel
- Employees at grade 5 and below were reviewed for a market adjustment to begin addressing new min wage laws
- Restructure of Finance and Field Ops
- Market rate adjustments
- Career Ladder Updates
- 5 steps were added to pay scale
- No change in health insurance rates





## FY 22 Budget Highlights – Personnel

A	B	C	D	E
		Grade		
Dept	Position	From	To	
<b>Reclassifications</b>				
Finance	Cashiers I/II/III	2/3/4	3/4/5	
Finance	Tax Senior Revenue Specialist	7	8	title change from Revenue Supervisor
Finance	Revenue Clerk Collections I/II/III	3	4/5/6	
Finance	Revenue Clerk Parking I/II/III	3/4/5	4/5/6	
Finance	Utility Billing Supervisor	7	8	
Finance	Accounts Payable I	3	5	
Mayors	Executive Administrative Assistant	5	6	
DID	Office Manager	7	6	title change from Planning & Permits Coordinator
DID	Sustainability Specialist	5	8	
HCDD	Community Program Coordinator	5	6	
FO	Logistics Manager	11	11	title change from Safety Manager, no change in grade
FO	Logistics Coordinator	3	5	
FO	Special Projects Supervisor	6	7	
FO	Street Supervisor	7	8	
FO	Sanitation Supervisor	6	7	
FO	Auto Mechanic II	3	4	
FO	Utility Techs	4/5/6	5/6/7	
FO	Parks MEO	3/4/5	4/5/6	
FO	Parks Maint Worker I	3	4	
FO- Parking	Parking Maint Worker I	3	4	
FO- Parking	Parking Supervisor I	6	7	
FO-Parking	Parking Enforcement Office	2	4	



## FY 22 Budget Highlights – Personnel

Dept	Position	Grade
<b>Merit</b>		
Mayors Office	City Administrator, Deputy Administrator	
Mayors Office	Deputy City Admininstrator	
Mayors Office	Executive Administrative Assistant IV	
Bus Dev	Dir of Busienss Development	
WW	Lab Tech II	
<b>New Positions</b>		
Finance	Revenue Supervisor	9
IS	2 Computer Technicians	5
Police	Logistics Specialist	12
WW	Water Plant Maint Oper	8
FO	Facility Supervisor	7
FO	Administrative Assistant	5



## FY 22 Budget Highlights -Transfers

PayGO for General Capital Projects	297,500
Fire	0
Police Grants	66,967
Community Development	0
Total Grant Match	66,967
Homeless Program	108,697
<b>TOTAL Org 91001 &gt;&gt;</b>	<b>\$ 560,164</b>



# FY 22 Budget Highlights – Grant Match

## Schedule C: City Fiscal Year 2022 Appropriations for Grant-Funded Expenditures¶

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Schedule C: City Fiscal Year 2022 Appropriations for Grant-Funded Expenditures					
Grant Name	Appropriation				
	Funding by Grant			Funding by Grant Match	
	Total	Prior Yrs	FY 2022	Amount	Account
Comcast - Public, Educational & Governmental (PEG) Fees					
FY22 - PEG Fees from Comcast	68,000		68,000	N/A	N/A
Housing & Community Development Department					
FY22 - Homeless Solutions Program - Federal Funds (ESG)	20,000		20,000	N/A	N/A
FY22 - Homeless Solutions Program - State Funds (ESG)				N/A	N/A
FY22 - Projects for All				N/A	N/A
FY22 - State Revitalization				N/A	N/A
FY21 - Community Development				N/A	N/A
FY19 - POS - Zoo Sp				10,000	91001-599120
FY22 - POS - Resurf				11,000	91001-599120
FY22 - POS - New Te				60,000	91001-599120
FY22 - CP&P - Salisb				6,000	91001-599120
FY22 - CP&P - Zoo S				N/A	N/A
				87,000	
Infrastructure & Development Department					
FY21 - MEA Maryland Smart Energy Communities (MSEC)	55,000		55,000	N/A	N/A
FY22 - MD Dept. of Transportation - State Aid Funds	44,000		44,000	N/A	N/A
FY22 - MD Critical Area Commission - Grant-in-Aid Funds	4,000		4,000	N/A	N/A
FY22 - Chesapeake Bay Trust Green Streets, Green Jobs, Green Towns - Carroll Street	100,000		100,000	N/A	N/A
FY22 - MDOT Bikeways - Northwest Bikeways Phase 2	100,000		100,000	N/A	N/A
FY22 - MDOT Bikeways - Eastern Shore Drive	322,000		322,000	64,400	31000-534318
FY22 - MDOT Bikeways - Carroll Street	460,000		460,000	92,000	98119-513026-48048
FY22 - MDOT Transportation Alternatives Program (TAP) - Rail Trail Phase 7B	722,523		722,523	180,631	98119-513026-48046
Water Works Department					
FY21 - ENR O&M Grant - MDE Bay Restoration Fund (BRF)	255,000		255,000	N/A	N/A
Salisbury Fire Department					
FY20 - Staffing - Adequate Fire & Emergency Response (SAFER)	2,800,000		2,800,000	N/A	N/A
Salisbury Police Department					
FY17, 18 & 19 - COPS Grant	250,000	250,000		N/A	N/A
FY22 - Bulletproof Vest Partnership	25,000		25,000	N/A	N/A
FY22 - MD Criminal Intelligence Network (MCIN)	300,000		300,000	30,000	91001-599121
FY21 - Edward Byrne Memorial JAG	26,000		26,000	N/A	N/A
FY22 - Gun Violence Reduction Initiative	30,000		30,000	3,500	91001-599121
FY22 - MD Highway Safety Office - Impaired Driver (DUI)	6,000		6,000	5,084	91001-599121
FY22 - MD Highway Safety Office - Aggressive Driver	4,000		4,000	3,398	91001-599121
FY22 - MD Highway Safety Office - Distracted Driver	3,000		3,000	2,555	91001-599121
FY22 - Wicomico County Circuit Court - Drug Court	8,000		8,000	6,000	91001-599121
FY22 - Exploring Predictive Policing w/ Machine Learning (BJAG / GOCCP)	100,000		100,000	N/A	N/A
FY22 - Police Recruitment & Retention Grant (PRAR / GOCCP)	24,000		24,000	N/A	N/A
FY18 - Wicomico County Adult Drug Treatment Court	443,469	443,469		N/A	N/A
FY22 - U.S. Marshals Program	20,000		20,000	16,430	91001-599121
Total	\$ 8,054,540	\$ 693,469	\$ 7,361,080	\$ 577,998	

Some of the Community Development grants will require an FY22 match totaling \$87,000, which will be transferred from account n





## FY22 General Fund Capital Outlay

		General Fund - Capital Outlay			
		Account		Funding Source	
Dept	Project Description	Org	Acct	General Revenues	Lease Proceeds
Police	Patrol Vehicles	21021	577025		230,000
Police	CID Vehicles	21021	577025		24,000
Fire	Apparatus Replacement - Aerial Ladder	24035	577025		
IT	High Availability Virtual Environment	18000	577030	57,900	
HCDD	Housing First Vehicle Replacement	25200	577025	25,000	
Field Op	Multipurpose Mower w/attachments	45000	577030	63,000	-
Field Op	Automated Side Load Trash Truck	32061	577025		280,000
I & D	Street Reconstuction (Milling and Paving)	31000	534318	500,000	
I & D	Surface Maintenance (Crack Sealing, Microsurfacing)	31000	534318	125,000	
I & D	Concrete Program (Curb, Gutter and Sidewalk)	31000	534307	25,000	
General Fund & Capital Projects				795,900	534,000



## FY22 Gen Capital Projects

	D	G	H	I	J	K	L
	Funding Source						
Project Description	Approved Amount	PayGO Gen Fund	PayGO Storm Water	Grants	Reallocation	FY 22 Bond	
GOB Air Handler Replacement	178,750					178,750	
GOB Security Enhancements	10,000	10,000					
Apparatus Replacement - Aerial Ladder	1,400,000					1,400,000	
GOB Air Handler Replacement	178,750					178,750	
GOB Security Enhancements	10,000	10,000					
Apparatus Replacement - Aerial Ladder	1,400,000					1,400,000	
Exterior: Siding Repair and Painting Phase I	50,000	50,000					
Special Events Pavilions	120,000			120,000			
Field Operations Facility Plan - Phase 3 Garage	1,890,000					1,890,000	
Street Light Additions and Replacement	25,000	25,000					
Bridge Maintenance - South Division Street Bridge	100,000	100,000					
Vision Zero- Crosswalk Program	12,500	12,500					
Vision Zero- Pedestrian Signal Program	25,000	25,000					
Skatepark Phase 2b	134,000			134,000			
Street Reconstuction (Milling and Paving)	45,000			45,000			
City Park Master Plan Improvements	400,000				400,000		
Bicycle Master Plan Improvements	475,000				475,000		
Urban Greenway Improvements	450,000				450,000		
Rail Trail Master Plan Implementation	300,000				300,000		
Downtown Street Scaping	600,000				218,674	381,326	
Market Street Shoreline Improvements	330,000					330,000	
MainStreet Master Plan	(1,843,674)				(1,843,674)		
Vision Zero - ADA Upgrades	50,000	50,000					
Vision Zero- Speed Awareness and Safety Program	12,500	12,500					
Vision Zero- Slow Zone Program	12,500	12,500					
Johnson Pond Dam Improvements	90,000		90,000				
Impervious Surface Reduction	100,000		100,000				
Stream Restoration along Beaverdam Creek	100,000		100,000				
Northwood and Brewington Branch Culvert	600,000		150,000		160,000	290,000	
E MainStreet Drain at BU	(160,000)				(160,000)		
<b>General Fund &amp; Capital Projects</b>	<b>5,506,576</b>	<b>297,500</b>	<b>440,000</b>	<b>299,000</b>	<b>-</b>	<b>4,470,076</b>	



# FY22 Water Sewer Capital Projects

Project	Approved Amount	Capital Projects - Funding Source					
		PayGO	Fed Recovery Grant	FY23 Bond DOOI	Impact Funds	Revolving Funds	Bond
<b><u>Water Sewer Capital Project Fund:</u></b>							
Fiber Backbone Expansion	225,000		225,000				
EnerGov Software & Implementation	-		-				
Restore Park Well Field	175,000		175,000				
Paleo Ground Storage Tank Painting	70,000		70,000				
Dump Truck	185,000		185,000				
Structural Study	150,000		150,000				
Replace Distribution Piping & Valves	100,000		50,797			49,203	
Sewer Infiltration and Inflow Remediation	500,000					500,000	
Filter Replacement Project	3,150,800			3,150,800			
Mini Excavator w/Trailer	60,000		60,000				
Pipe Line Inspection Camera	65,000		65,000				
FO WS Share III Service Center - Garage 25%	630,000		630,000				
FO WS Share II Service Center - Admin 25%	500,000		500,000				
Transfer to Revolving Fund	740,000				740,000		
<b>Water Sewer Capital Project Fund Total &gt;&gt;</b>	<b>6,550,800</b>	<b>0</b>	<b>2,110,797</b>	<b>3,150,800</b>	<b>740,000</b>	<b>549,203</b>	<b>0</b>



## FY22 General Fund Debt Service

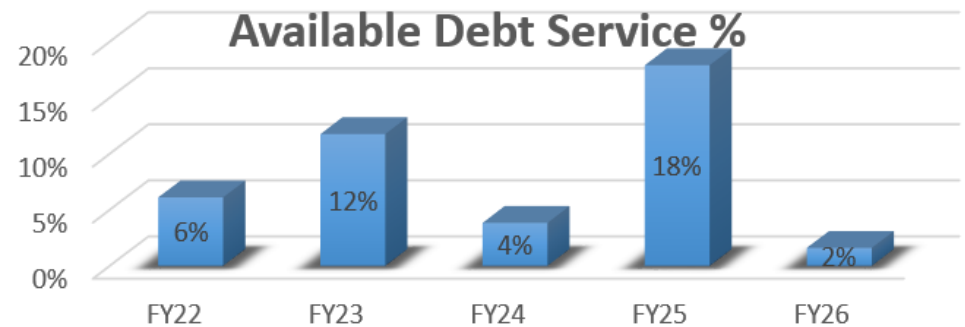
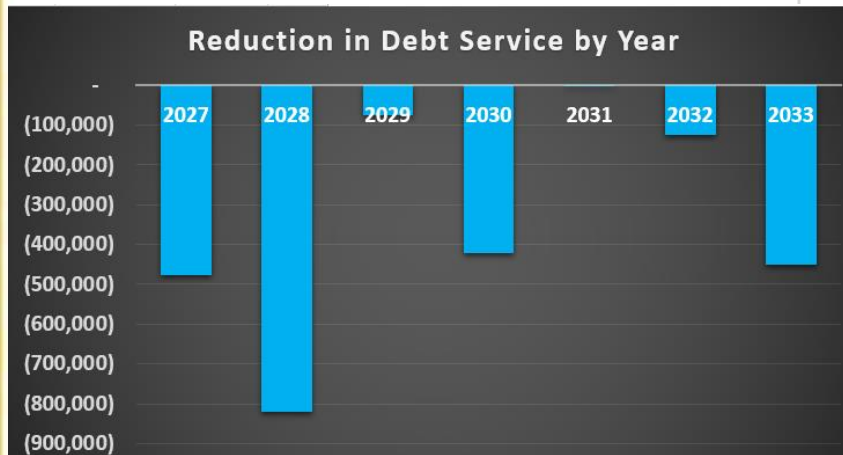
			20 Actual	21 Approved	Mayor	Increase (Decrease)
<b>Principal</b>						
70101	588111	Principal FY 11 Bonds	345,945	327,822	338,804	
70101	588114	Principal - 2011B 4828000	251,978	257,666	213,300	
70101	588117	Principal FY13 PIB 3178000	198,000	204,000	210,000	
70101	588122	Principal - 2016 GOB	360,062	367,917	375,938	
70101	588123	Principal - 2017 GOB	865,386	900,734	945,535	
70101	588124	Principal 2018	323,209	331,330	339,647	
70101	588131	Principal - Waverly WQ Inlets	4,621	4,667	4,714	
70101	588140	Principal 2019	-	487,600	515,200	
		<b>Total Principal</b>	<b>2,349,201</b>	<b>2,881,736</b>	<b>2,943,138</b>	<b>61,402</b>
<b>Interest</b>			-	-	-	
70101	588211	Interest 2011	90,359	79,555	68,389	
70101	588214	Interest 2011B 4828000	25,934	18,700	12,085	
70101	588217	Interest 2013	64,326	58,376	52,248	
70101	588222	Interest 2016 Bond	54,748	46,814	38,705	
70101	588223	Interest 2017 GOB	318,284	275,033	229,222	
70101	588224	Interest 2018 GOB	122,904	114,794	106,478	
70101	588231	Interest - Waverly WQ Inlets	567	521	474	
70101	588240	Interest 2020 GOB	160,521	391,920	366,850	
70101	588241	Interest 2022 GOB	-	-	519,694	
70101	588900	Bond Issuance Cost	160,859	-	-	
		<b>Total Interest</b>	<b>998,503</b>	<b>985,713</b>	<b>1,394,145</b>	<b>408,432</b>
		<b>Total Debt Service</b>	<b>3,347,705</b>	<b>3,867,449</b>	<b>4,337,283</b>	<b>408,432</b>
		General Fund Expenditures			45,958,146	
		General Capital Projects			5,506,576	
		<b>Total General Expenditures</b>			<b>51,464,722</b>	
		<b>Debt Service / Total General Expenditures</b>			<b>8.4%</b>	



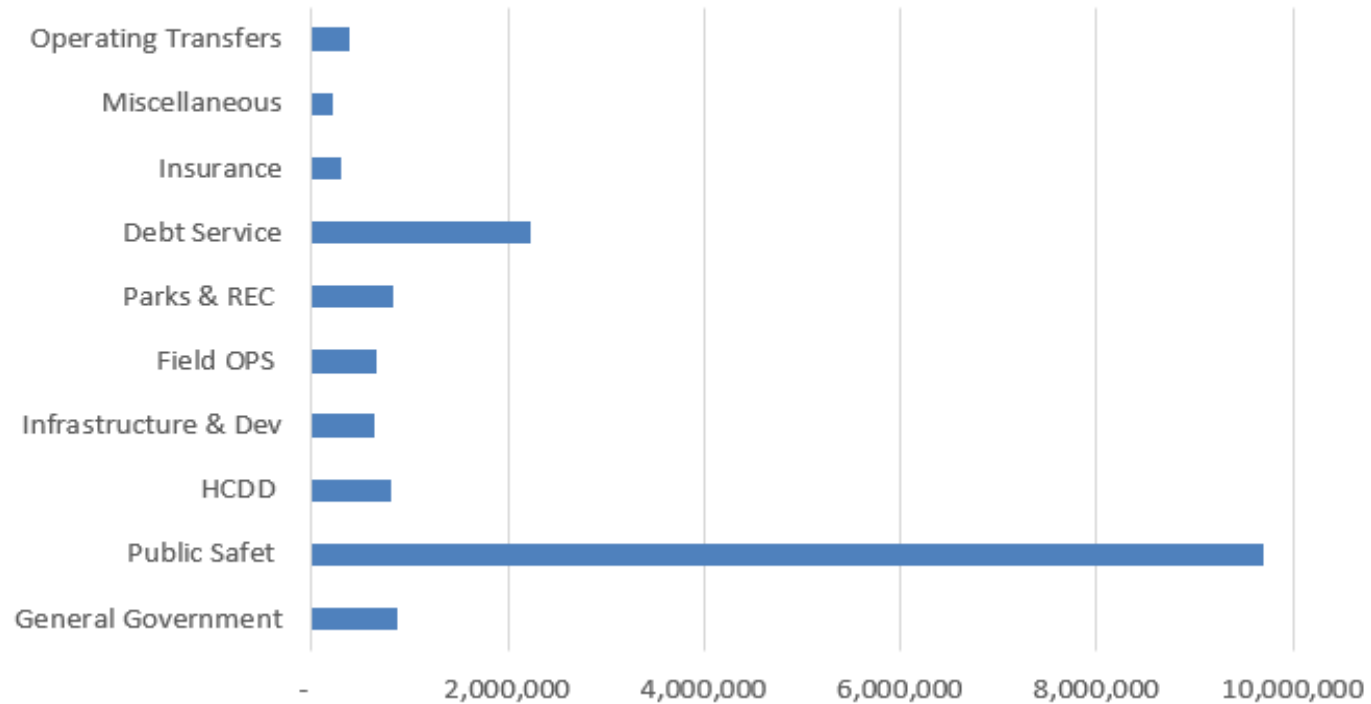


# FY22 General Fund Debt Service

Project Description	FY22	FY23	FY24	FY25	FY26
Additional Debt Service - Prior year in this CIP		501,081	935,605	1,272,805	1,525,200
<i>Scheduled Debt Service - as of</i>	3,817,589	3,726,864	3,829,702	3,257,805	3,248,304
<i>Ending Debt Service</i>	4,318,670	4,662,469	5,102,507	4,783,005	5,256,083
Max Debt Service per Financial Policy 10% (see below)	4,600,000	5,284,332	5,306,468	5,826,244	5,342,033
<b>Available Debt Service Amount</b>	<b>281,330</b>	<b>621,863</b>	<b>203,962</b>	<b>1,043,239</b>	<b>85,950</b>
<b>Available Debt Service Percentage</b>	6%	12%	4%	18%	2%



## Increase FY22 vs FY12 by Function



	Increase	FY 12	FY 22
General Government	878,169	2,437,121	3,315,290
Public Safety	9,699,690	17,914,856	27,614,546
HCDD	811,266	622,568	1,433,834
Infrastructure & Dev	649,431	989,237	1,638,668
Field OPS	671,074	3,047,975	3,719,049
Parks & REC	838,267	1,436,425	2,274,692
Debt Service	2,238,667	2,098,616	4,337,283
Insurance	307,620	510,000	817,620
Miscellaneous	211,400	35,600	247,000
Operating Transfers	383,941	176,223	560,164
	<b>16,689,525</b>		

The Tax Levy in FY12 was \$ 20.4M vs. \$ 27.7M in FY22 or an increase of **\$ 7.3M**. This tax revenue increase pales in comparison to the **\$ 16.6** increase in costs during that period. Public Safety alone has increased by **\$ 9.7M** and that does not include the safer grant and a \$1.4M ladder truck included FY22.





DEPARTMENT/DIVISION	FY12	FY22	+ -	
City Council	87,793	89,841	2,048	2%
City Clerk	151,913	171,391	19,478	13%
Development Services	216,500	854,373	637,873	295%
Mayor's Office	377,757	676,934	299,177	79%
Elections	48,878	-	-48,878	-100%
Finance	438,796	826,559	387,763	88%
Procurement	205,541	298,503	92,962	45%
City Attorney	185,000	360,000	175,000	95%
Information Services	221,356	695,709	474,353	214%
Human Resources	131,249	384,911	253,662	193%
Planning & Zoning	177,493	105,221	-72,272	-41%
Municipal Buildings	177,500	229,832	52,332	29%
Poplar Hill Mansion	17,345	55,850	38,505	222%
Police Services	8,838,580	13,631,565	4,792,985	54%
Police Communications	845,665	972,134	126,469	15%
Police Animal Control	187,163	217,117	29,954	16%
Traffic Control	1,229,190	1,682,143	452,953	37%
Fire Fighting	6,674,133	8,924,961	2,250,828	34%
Fire Volunteer	140,125	401,733	261,608	187%
Building, Permits	356,704	351,059	-5,645	-2%
HCDD	622,568	1,433,834	811,266	130%
Resource Management	323,794	551,309	227,515	70%
Engineering	632,533	1,287,609	655,076	104%
Streets	684,299	928,921	244,622	36%
Waste Collection/Disposal	1,211,705	1,829,763	618,058	51%
Recycling	158,278	165,566	7,288	5%
Fleet Management	507,323	462,446	-44,877	-9%
Carpenter Shop	162,576	132,103	-30,473	-19%
Municipal Zoo	1,020,964	1,535,685	514,721	50%
Parks	415,461	739,007	323,546	78%
Debt Service	2,098,616	4,337,283	2,238,667	107%
Insurance	510,000	817,620	307,620	60%
Miscellaneous	35,600	247,000	211,400	594%
Operating Transfers	176,223	560,164	383,941	218%
	<b>29,268,621</b>	<b>45,958,146</b>	<b>16,689,525</b>	<b>57%</b>





## FY22 Water Sewer Impact and Revolving Funds

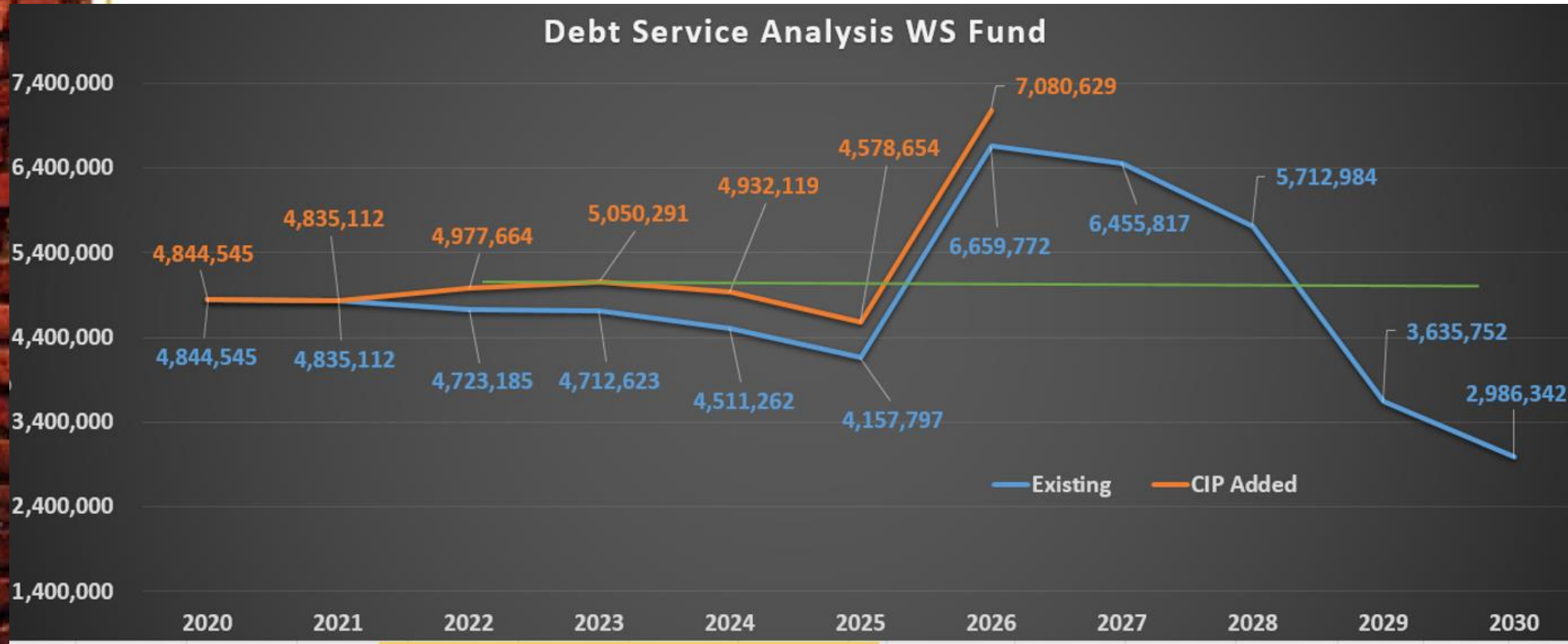
	Water Sewer Impact and Revolving Funds			
	<i>Capacity</i>	<i>Capacity</i>	<i>Maintenance</i>	
Description	Water Impact	Sewer Impact	W S Revolving	Total
	<i>10800</i>	<i>10900</i>	<i>60200</i>	
Checking	378,000	1,565,000	510,000	2,453,000
PNC Investment	313,500	275,000	853,000	1,441,500
<b>Total as of 3/21/21</b>	<b>691,500</b>	<b>1,840,000</b>	<b>1,363,000</b>	<b>3,894,500</b>
<i>Transfer</i>		<i>(740,000)</i>	<i>740,000</i>	<i>-</i>
<b>Min</b>	<b>(500,000)</b>	<b>(500,000)</b>	<b>(1,500,000)</b>	<b>(2,500,000)</b>
<b>Actual Over (Under) Min</b>	<b>191,500</b>	<b>600,000</b>	<b>603,000</b>	<b>1,394,500</b>

# FY22 Water Sewer Rates

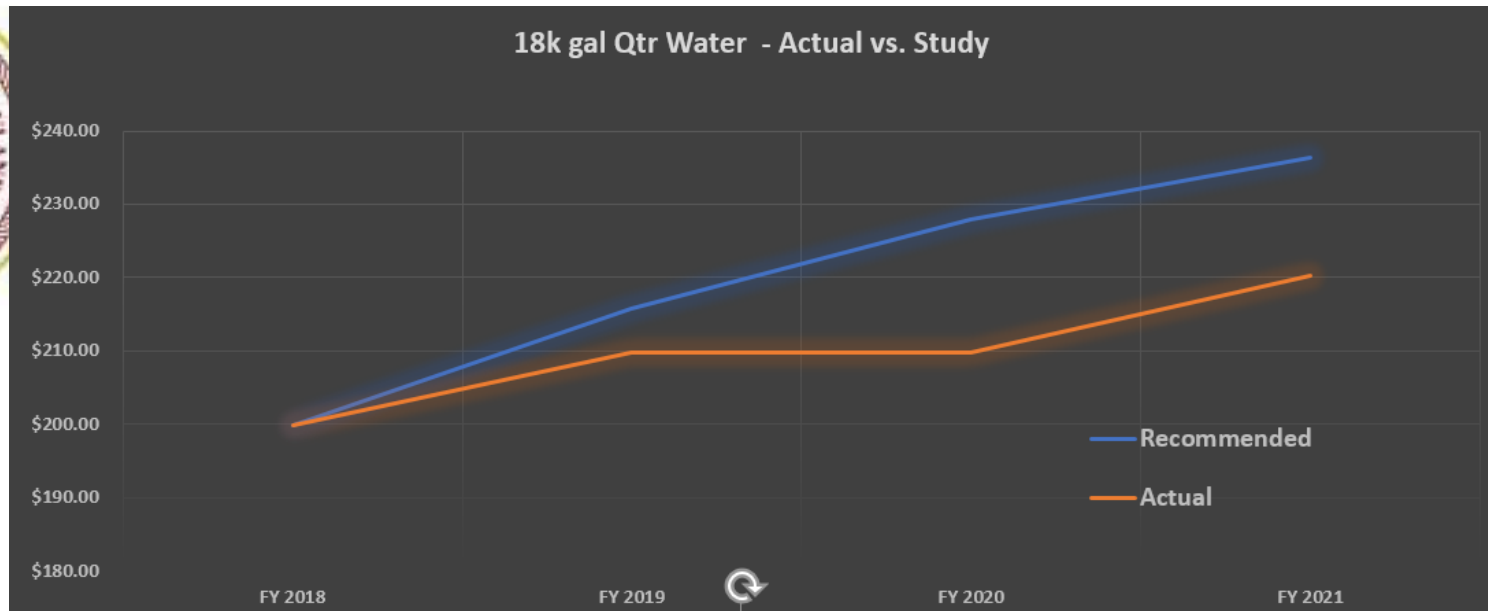


The W S Fund Debt Service spikes in FY26 to \$7M from approximately \$5M. This is due to overlap of the original funding for the WWTP and the new loan for the required updates. The increase over the 3 year period (FY26-Fy28) is \$5M.

We plan to cover this increase by increasing rates 6% starting in FY22. This will allow us to absorb the increase over 7 years ( \$5M/7 yrs = 715k).



# FY22 Water Sewer Rates



	FY18	FY19	FY20	FY21	FY22	
<b>Recommended by Study:</b>						
Water	57	62	66	70	72	
Sewer	142	154	161	166	170	
<b>Total Bill</b>	<b>200</b>	<b>216</b>	<b>228</b>	<b>236</b>	<b>242</b>	
<b>Change</b>		<b>16</b>	<b>12</b>	<b>8</b>	<b>6</b>	
		8.0%	5.6%	3.7%	2.5%	<b>19.8%</b>
<b>Actual Rates</b>						
Water	57	60	60	60	64	
Sewer	142	149	149	149	158	
<b>Total Bill</b>	<b>200</b>	<b>210</b>	<b>210</b>	<b>210</b>	<b>222</b>	
<b>Change</b>		<b>10</b>	<b>-</b>	<b>-</b>	<b>13</b>	
		5.0%	0.0%	0.0%	6.0%	<b>11.0%</b>
<b>Actual vs. Study</b>		<b>\$ (6.03)</b>	<b>\$ (18.09)</b>	<b>\$ (26.55)</b>	<b>\$ (19.87)</b>	

The study purchased by the City recommended a 19.8% increase over the 4 year period FY19-22.

The City thus far has actually increase rates by 5% only in FY19. The proposed budgeted includes a 6% increase for a total of 11%. This is a difference of 8.8%.

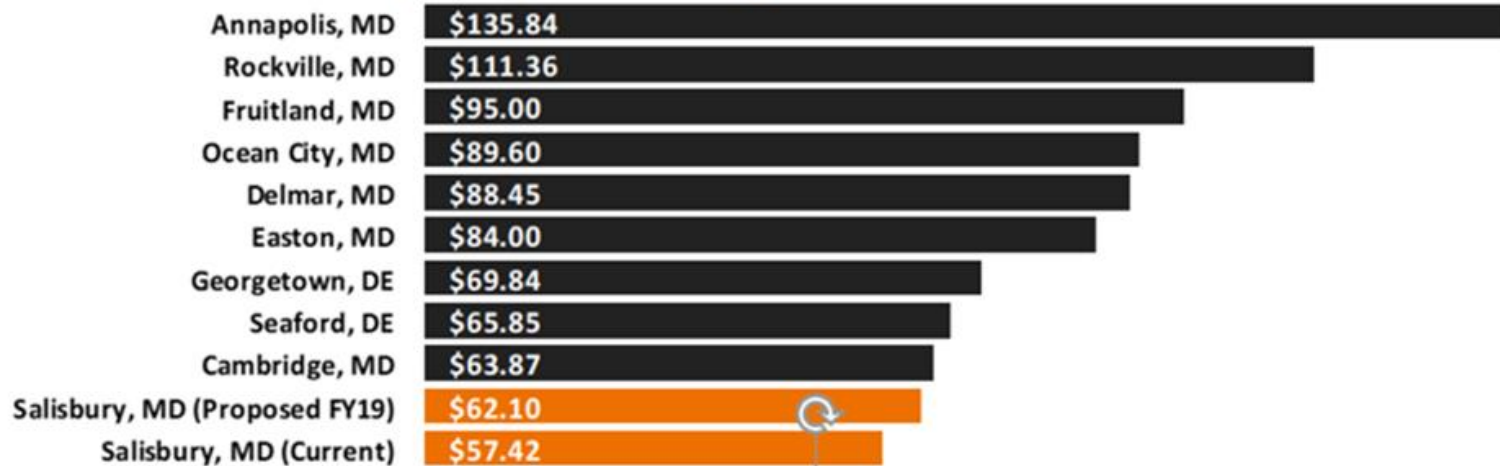


# FY22 Water Sewer Rates

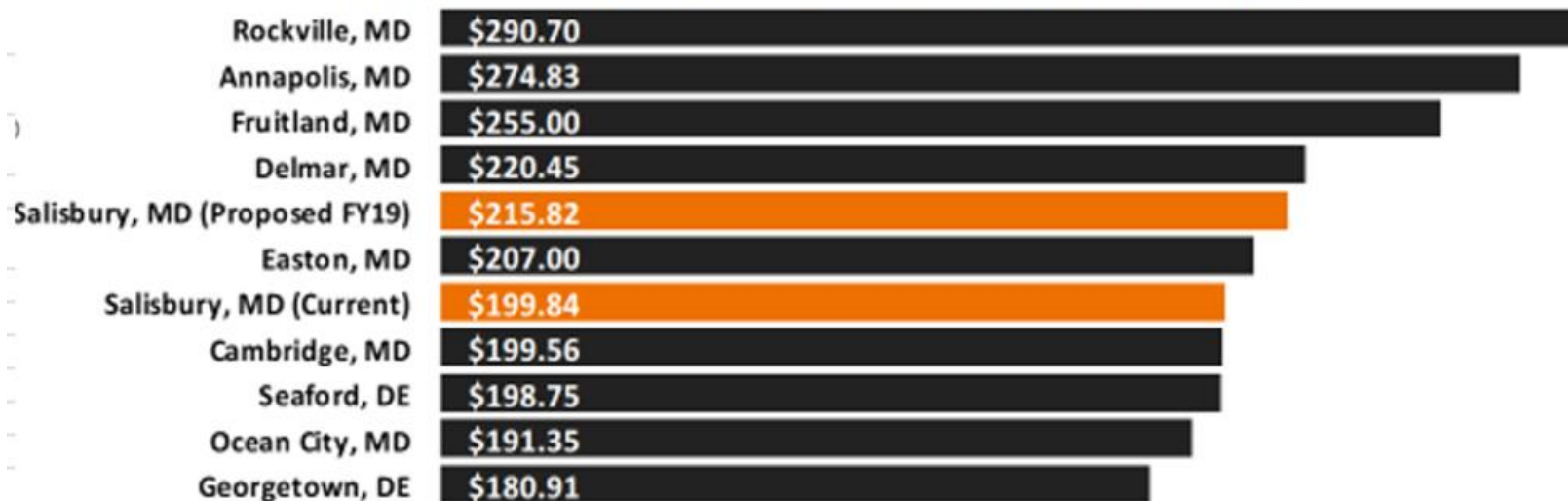


## Quarterly Residential 5/8" Water Bill at 18,000 Gallons

### Quarterly Residential 5/8" Water Bill at 18,000 Gallons



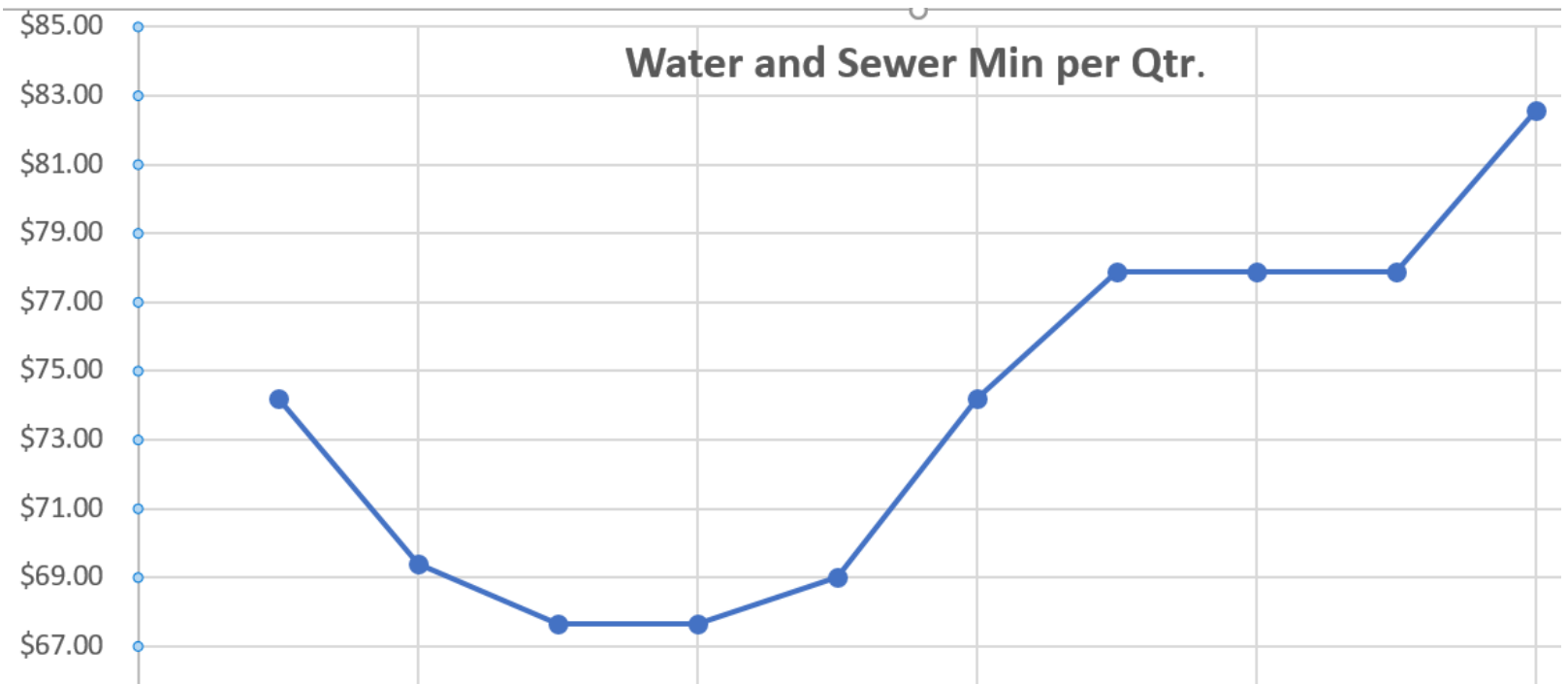
### Combined Quarterly Residential Water & Sewer Bill at 18,000 Gallons



# FY22 Water Sewer Rates



FY	Rate Action	Actual	Study	Diff.	Min	+ (-)	Actual	+ (-)	Min	+ (-)
2013	NO CHANGES	0.0%			\$ 21.39	\$ -	\$ 52.83	\$ -	\$ 74.22	\$ -
2014	DECREASE FOR SEWER ONLY	-6.5%			\$ 20.00	\$ (1.39)	\$ 49.40	\$ (3.43)	\$ 69.40	\$ (4.82)
2015	DECREASE FOR SEWER ONLY	-2.5%			\$ 19.50	\$ (0.50)	\$ 48.16	\$ (1.24)	\$ 67.66	\$ (1.74)
2016	NO CHANGES	0.0%			\$ 19.50	\$ -	\$ 48.16	\$ -	\$ 67.66	\$ -
2017	INCREASE WATER AND SEWER	2.0%			\$ 19.89	\$ 0.39	\$ 49.12	\$ 0.96	\$ 69.01	\$ 1.35
2018	INCREASE WATER AND SEWER	7.5%			\$ 21.38	\$ 1.49	\$ 52.81	\$ 3.69	\$ 74.19	\$ 5.18
2019	INCREASE WATER AND SEWER	5.0%	8.0%	-3.0%	\$ 22.45	\$ 1.07	\$ 55.45	\$ 2.64	\$ 77.90	\$ 3.71
2020	NO CHANGES	0.0%	7.0%	-7.0%	\$ 22.45	\$ -	\$ 55.45	\$ -	\$ 77.90	\$ -
2021	NO CHANGES	0.0%	5.5%	-5.5%	\$ 22.45	\$ -	\$ 55.45	\$ -	\$ 77.90	\$ -
2022	NO CHANGES	6.0%	3.0%	3.0%	\$ 23.80	\$ 1.35	\$ 58.78	\$ 3.33	\$ 82.57	\$ 4.67
10 Year Cumulative Qtr >>				-12.5%		\$ 2.41		\$ 5.95		\$ 8.35
%						11.3%		11.3%		11.3%
									Av % Yr	1.13%
									Av \$ Yr	\$ 0.84







# Takeaways...Strengths

- Financial Position

Presently the City enjoys a strong Financial Position. This status is based on the financial data as of the FY20 Audit.

- Unassigned Fund Balance

The General Fund's Unassigned Fund Balance is adequate which is important considering the many possible influences of COVID-19.

- Water / Sewer Project Status

Many Water and Sewer Projects have either been recently completed or funded. Few have been deferred which if so would have resulted in infrastructure liabilities.



# Takeaways... Weaknesses

- **General Fund CIP**

The inability to fund many of the improvements mapped for FY22 in our recent Capital Improvement plan could be seen as small crack in our financial framework. It has been getting harder to fit CIP into the General Fund budgets. Should CIP pile up they are the equivalent of unfunded liabilities.

- **General Fund Revenues**

We can count on rising expenses. Medical costs are expected by many to rise 6-8% per year. The predictable pay plan alone represents a \$500k+ increase per year in the General Fund. Finding revenues to match these rising costs is expected to become increasingly difficult.

- **Fire Services**

The county's contributions for fire services do not represent their true share. A new framework, to recover the true cost of fire services, is essential.

- **Tax Differential**

The citizens of Salisbury deserve Tax Differential as recommended by past studies.

- **Parking Fund**

The Parking Fund Unrestricted Net Position is a deficit. This requires a new path to be mapped.



# Questions





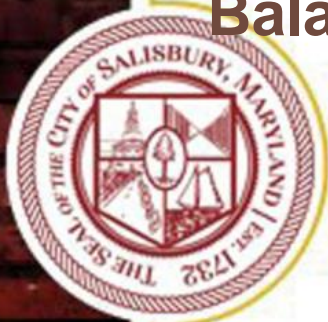


City of  
Salisbury

# Financial Overview

Presented April 2021





# Balance Sheet – Governmental Funds

**FY20**

**Cash \$10.7M vs \$10.9M**

**FY19**

	General Fund
<b>ASSETS</b>	
Cash	\$ 2,028,504
Investment pool	8,663,398
Taxes receivable	2,630,727
Less allowance for uncollectibles	(1,062,468)
Due from other governmental units	518,488
Due from other funds	1,166,727
Sundry accounts receivable	4,415,449
Less allowance for uncollectibles	(2,536,977)
Inventory	871,433
Other assets	21,306
Restricted cash	207,214
Restricted investment pool	559,765
<b>TOTAL ASSETS</b>	<b>\$ 17,483,566</b>

## LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES

Liabilities:	
Accounts payable and accrued expenses	\$ 1,673,534
Due to other funds	-
Unearned revenue	-
Deposits and advance payment of taxes	88,100
Compensated absences	211,668
<b>Total Liabilities</b>	<b>1,973,302</b>

## Deferred Inflows of Resources

Unavailable revenue	1,699,036
<b>Total Deferred Inflows of Resources</b>	<b>1,699,036</b>

## Fund Balances:

Nonspendable	892,739
Restricted	-
Committed	2,202,194
Assigned	1,020,426
Unassigned	9,695,869
<b>Total Fund Balances</b>	<b>13,811,228</b>

## TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES

**\$ 17,483,566**

## ASSETS

Cash	\$ 3,689,328
Investment pool	7,227,413
Taxes receivable	2,275,060
Less allowance for uncollectibles	(990,482)
Due from other governmental units	416,500
Due from other funds	355,115
Sundry accounts receivable	4,320,776
Less allowance for uncollectibles	(2,735,983)
Inventory	794,462
Other assets	5,233
Restricted cash	203,808
Restricted investment pool	940,137

## TOTAL ASSETS

**\$ 16,501,373**

## LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES

Liabilities:	
Accounts payable and accrued expenses	\$ 1,115,619
Due to other funds	-
Unearned revenue	-
Deposits and advance payment of taxes	737,801
Compensated absences	182,314
<b>Total liabilities</b>	<b>2,035,734</b>

## Deferred inflows of resources:

Unavailable revenue	1,535,485
<b>Total deferred inflows of resources</b>	<b>1,535,485</b>

## Unassigned FB \$9.7M vs \$9.8M

Committed	1,795,554
Assigned	537,230
Unassigned	9,802,908
<b>Total fund balances</b>	<b>12,930,154</b>

## TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES

**\$ 16,501,373**



# REVENUES OVER (UNDER) EXPENDITURES

**\$ 881,074**

- Revenues exceeded expenditures during FY20 by \$ 881,074
- Total Fund Balance is increased by the same amount.

	General Fund
REVENUES	
Taxes	\$ 29,551,379
Other revenue	3,941,081
Intergovernmental revenues	2,981,412
Charges for services	5,073,701
TOTAL REVENUES	<u>41,547,573</u>
EXPENDITURES	
Current:	
General government	4,057,856
Public safety	23,677,757
Public works	4,461,287
Recreation and culture	2,075,796
Nondepartmental	894,434
Capital outlays	1,927,194
Debt service:	
Principal	1,048,075
Interest	3,153,441
TOTAL EXPENDITURES	<u>41,295,840</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>251,733</u>
OTHER FINANCING SOURCES (USES)	
Operating transfers in (out)	(580,702)
Proceeds from bond issuance	1,151,167
Proceeds from sale of capital assets	58,876
TOTAL OTHER FINANCING SOURCES (USES)	<u>629,341</u>
NET CHANGE IN FUND BALANCES	881,074

# ORIGINAL BUDGET VS. FINAL BUDGET

*FY20 original Budget includes a use of surplus of \$1.6M. At then end of the year the budgeted use of surplus increased to \$4.2M due to Encumbrance Carryforward from the prior year of \$1.2M and ordinances passed during the year of 1.4M.*

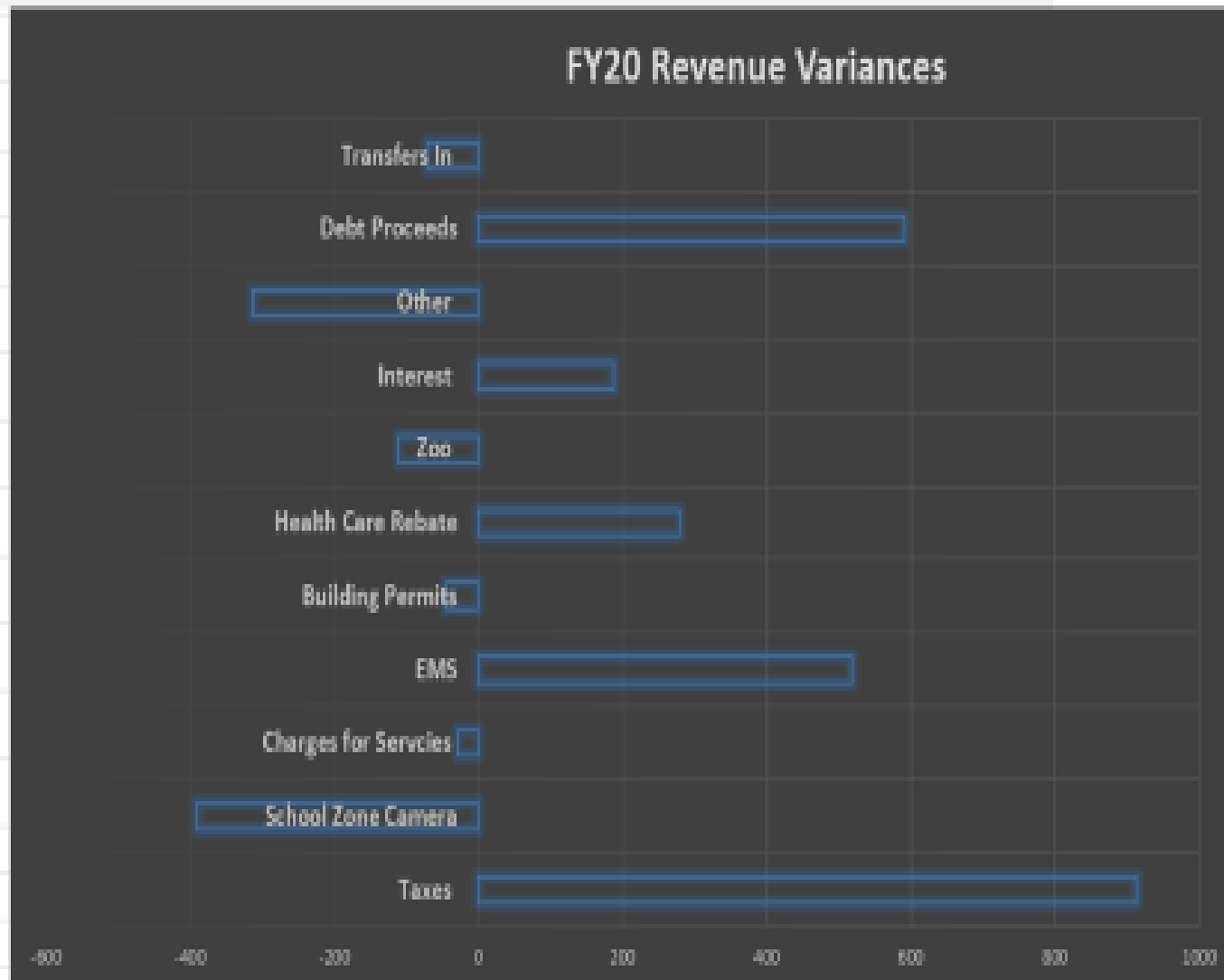
	FY14	FY15	FY16	FY17	FY18	FY19	FY20
<b>Use of Surplus</b>							
Use of Surplus per Original Budget	<b>(2,084)</b>	<b>(1,635)</b>	<b>(2,592)</b>	<b>(2,564)</b>	<b>(2,192)</b>	<b>(1,783)</b>	<b>(1,647)</b>
Encumbrances from Prev Year	(1,570)	(1,481)	(946)	(2,156)	(3,011)	(848)	(1,212)
Ordinances		(351)	(325)	(1,097)	(243)	(766)	(1,409)
Grant Adj	(255)						
<b>Final Budget</b>	<b>(3,909)</b>	<b>(3,467)</b>	<b>(3,863)</b>	<b>(5,817)</b>	<b>(5,446)</b>	<b>(3,397)</b>	<b>(4,268)</b>

Stipend Front Line	151	
Breathing Apparatus	740	
Community Center PayG	150	
	1041	

# REVENUE VARIANCES

*FY20 Actual Revenues exceeded budget by \$1.5M*

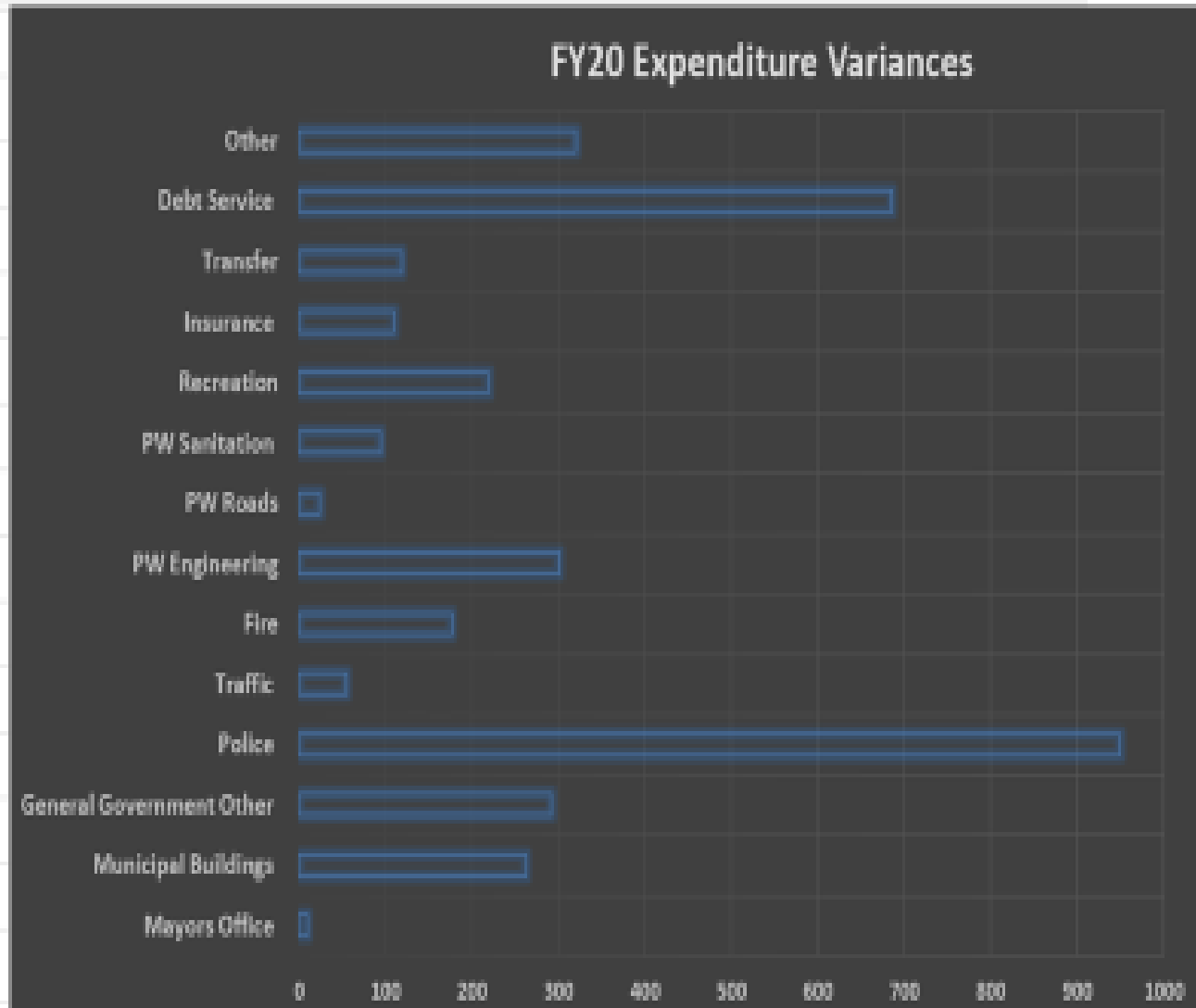
Taxes	913
School Zone Camera	-391
Charges for Services	-28
EMS	518
Building Permits	-45
Health Care Rebate	280
Zoo	-111
Interest	188
Other	-313
Debt Proceeds	591
Transfers In	-71
<b>Total</b>	<b>1531</b>



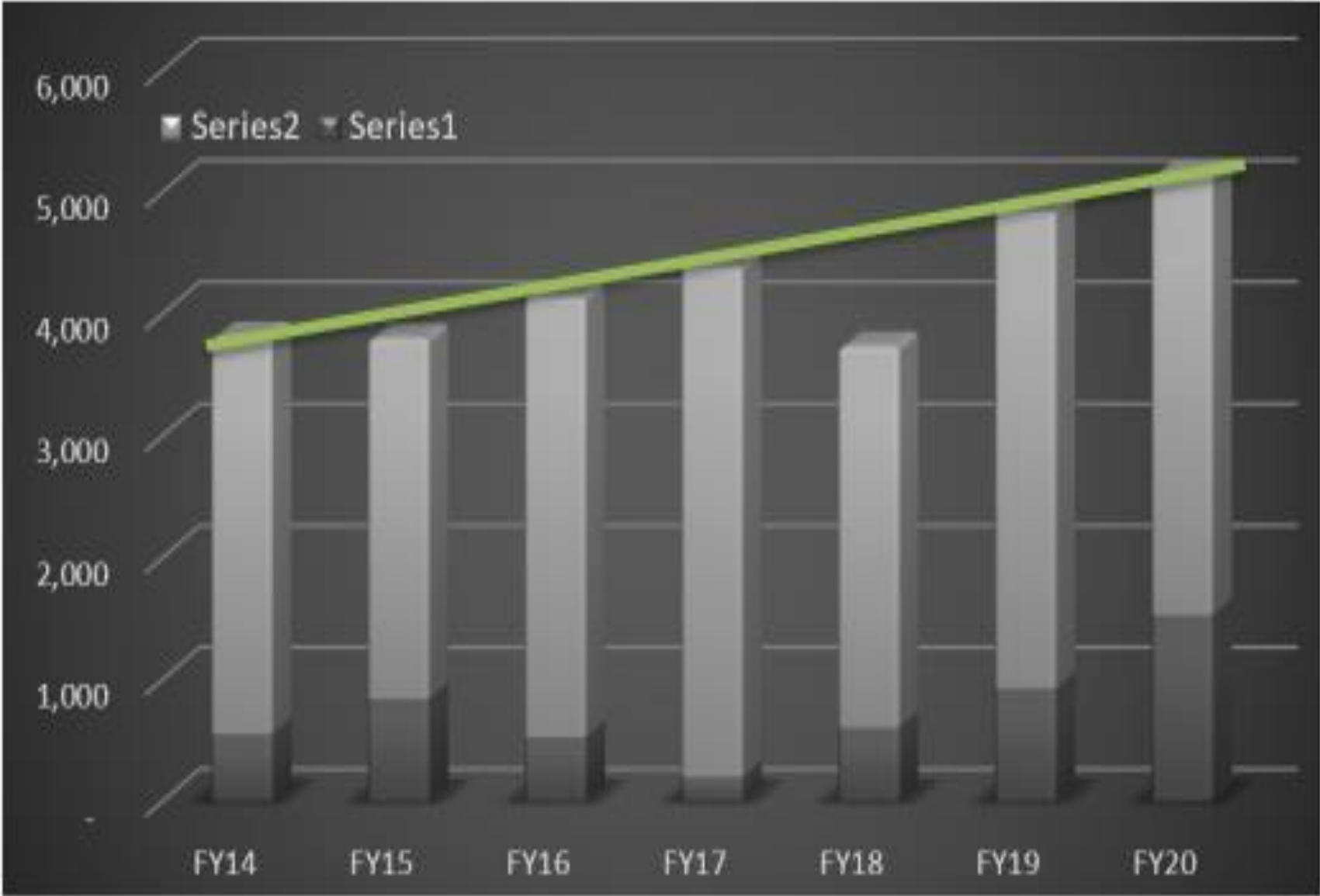
# EXPENDITURE VARIANCES

*FY20 Expenditures were under budget by \$3.6M*

Mayors Office	10
Municipal Buildings	263
General Government	292
Police	949
Traffic	55
Fire	176
PW Engineering	301
PW Roads	24
PW Sanitation	94
Recreation	219
Insurance	110
Transfer	119
Debt Service	686
Other	320
<b>Total</b>	<b>3618</b>



# REVENUE & EXPENDITURE VARIANCES





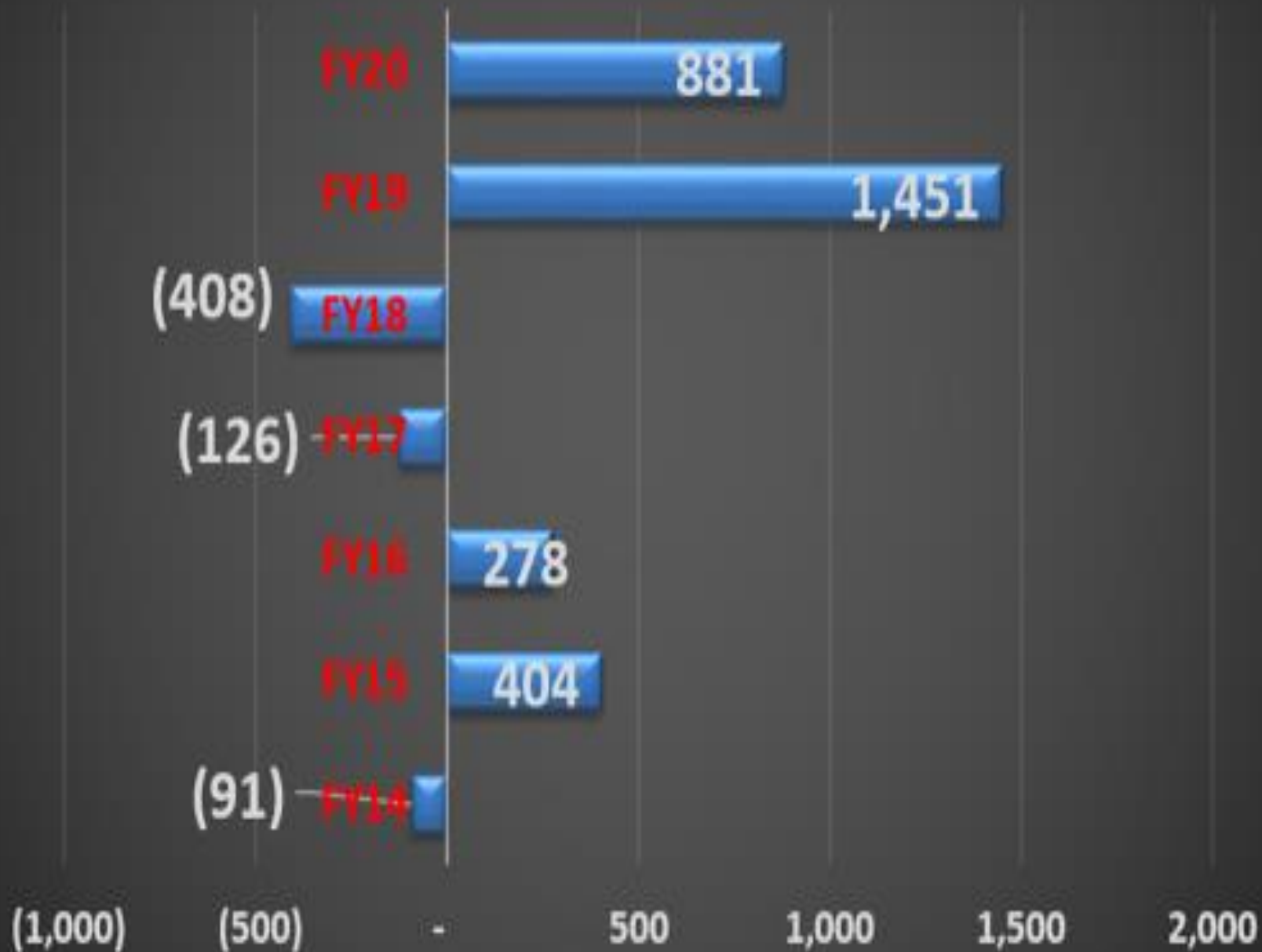
# REVENUES OVER (UNDER) EXPENDITURES

**\$ 881,074**

- Revenues exceeded expenditures during FY20 by \$881,074
- Total Fund Balance is increased by the same amount.

	Revenues Over (under)
Original Budget	(1,647)
Ordinances	(1,409)
Encumbrance Cfw'd	(1,212)
<b>Revised Budget</b>	<b>(4,268)</b>
<b>Variances:</b>	
Revenues	1,531
Expenditures	3,618
<b>Total</b>	<b>5,149</b>
<b>FY20 Total</b>	<b>881</b>

## Change in Fund Balance



Avg. \$ 341k  
per year or  
.76% of \$ 45M



# Water Sewer Fund Statement of Net Position

		Business-type Activities	
	FY19	FY20	Increase (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash	\$ 3,288,184	\$ 4,096,055	\$ 807,871
Investment pool	3,868,294	3,173,789	(694,505)
Accounts Receivable	2,555,583	2,879,986	324,403
Less allowance for uncollectible	-	-	-
Due from other governmental units	2,971,480	986,298	(1,985,182)
Inventory	368,173	404,063	35,890
Total current assets	13,051,714	11,540,191	(1,511,523)
Noncurrent assets:			-
Restricted cash	3,489,914	-	(3,489,914)
Restricted investment pool	14,436,449	15,461,737	1,025,288
Construction-in-progress	4,441,932	3,767,459	(674,473)
Land	301,703	301,703	-
Buildings, equipment, and improvements	163,992,557	167,771,600	3,779,043
Less accumulated depreciation	(38,518,030)	(43,152,909)	(4,634,879)
Total noncurrent assets	148,144,525	144,149,590	(3,994,935)
Total assets	161,196,239	155,689,781	(5,506,458)
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension contributions & outflows	788,799	667,484	(121,315)
Deferred outflows OPEB	390,043	658,780	268,737
Total deferred outflows of resources	1,178,842	1,326,264	147,422
Total assets and deferred outflows of resources	\$162,375,081	\$157,016,045	\$ (5,359,036)



# Water Sewer Fund Statement of Net Position

	FY19	FY20	Increase (Decrease)
<b>LIABILITIES</b>			-
Current liabilities:			-
Accounts payable and accrued expenses	4,096,055	2,082,600	(2,013,455)
Accrued payroll	90,625	128,890	38,265
Accrued interest payable	153,433	136,077	(17,356)
Unavailable revenue	301,555	111,953	(189,602)
Bonds, notes and capital leases payable	4,310,639	4,405,636	94,997
Compensated absences	23,495	26,733	3,238
Total current liabilities	8,975,802	6,891,889	(2,083,913)
Noncurrent liabilities:			-
Bonds, notes and capital leases payable	69,645,290	65,374,211	(4,271,079)
Post-employment benefits	4,436,909	5,021,074	584,165
Net Pension Liability	3,702,309	3,953,875	251,566
Compensated absences	211,453	240,601	29,148
Total noncurrent liabilities	77,995,961	74,589,761	(3,406,200)
Total liabilities	86,971,763	81,481,650	(5,490,113)
			-
<b>DEFERRED INFLOWS OF RESOURCES</b>			-
Deferred inflows pension	484,729	377,008	(107,721)
Deferred inflows - OPEB	46,183	38,938	(7,245)
Total deferred inflows of resources	530,912	415,946	(114,966)
Total liabilities and deferred inflows of resources	87,502,675	81,897,596	(5,605,079)
			-
<b>NET POSITION</b>			-
Net investment in capital assets	56,262,233	58,908,006	2,645,773
Restricted for:	17,926,363	15,461,737	(2,464,626)
Unrestricted	683,810	748,706	64,896
Total net position	\$ 74,872,406	\$ 75,118,449	\$ 246,043





# Statement of Revenues Expenses and Changes in Net Position

## Water Sewer Fund

	<u>FY 18</u>	<u>Change</u>	<u>FY 19</u>	<u>Change</u>	<u>FY 20</u>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 14,910,502	\$ 1,081,141	\$ 15,991,643	\$ (318,365)	\$ 15,673,278
Penalties	82,399	(6,625)	75,774	(26,994)	48,780
Tapping charges and connection fees	258,518	(244,998)	13,520	242,272	255,792
Sundry income	298,835	(86,820)	212,015	(41,337)	170,678
Pretreatment monitoring fee	228,094	(47,799)	180,295	1,686	181,981
Impact Fees	192,809	547,598	740,407	(527,979)	212,428
<b>TOTAL OPERATING REVENUES</b>	<b>15,971,157</b>	<b>1,242,497</b>	<b>17,213,654</b>	<b>(670,717)</b>	<b>16,542,937</b>
<b>OPERATING EXPENSES</b>					
Salaries	3,780,304	341,192	4,121,496	62,844	4,184,340
Personnel benefits	1,770,160	(38,476)	1,731,684	443,350	2,175,034
Professional and skilled services	1,120,036	(47,699)	1,072,337	(309,798)	762,539
Other operating expenses	4,171,624	666,041	4,837,665	70,230	4,907,895
Equipment	7,132	23,558	30,690	30,894	60,784
<b>TOTAL OPERATING EXPENSES</b>	<b>10,849,256</b>	<b>944,616</b>	<b>11,793,872</b>	<b>296,720</b>	<b>12,090,592</b>
Operating income (loss) before depreciation	5,121,901	297,881	5,419,782	(967,437)	4,452,345
Depreciation	2,441,560	2,145,656	4,587,216	47,663	4,634,879
<b>NET OPERATING INCOME (LOSS)</b>	<b>2,680,341</b>	<b>(1,847,775)</b>	<b>832,566</b>	<b>(1,015,100)</b>	<b>(182,534)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Grants	6,487,003	(6,227,771)	259,232	195,202	454,434
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Interest income	267,368	188,830	456,198	(112,374)	343,824
Interest expense	(714,303)	64,540	(649,763)	70,125	(579,638)
<b>TOTAL NONOPERATING REVENUES</b>	<b>6,040,068</b>	<b>(5,974,401)</b>	<b>65,667</b>	<b>152,953</b>	<b>218,620</b>
<b>CHANGE IN NET ASSETS</b>	<b>8,720,409</b>	<b>(7,822,176)</b>	<b>898,233</b>	<b>(862,147)</b>	<b>36,086</b>
<b>NET ASSETS (DEFICIT), BEGINNING OF YEAR</b>	<b>65,463,721</b>	<b>8,720,409</b>	<b>74,184,130</b>	<b>898,233</b>	<b>75,082,363</b>
<b>NET ASSETS (DEFICIT), END OF YEAR</b>	<b>\$ 74,184,130</b>	<b>898,233</b>	<b>\$ 75,082,363</b>	<b>36,086</b>	<b>\$ 75,118,449</b>





# Statement of Net Position Governmental

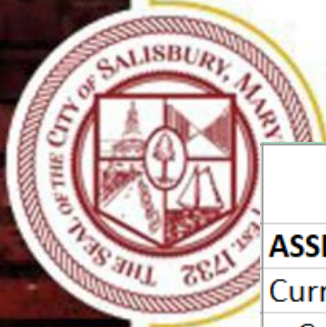
	<u>FY18</u>	<u>Change</u>	<u>FY19</u>	<u>Change</u>	<u>FY20</u>
<b>ASSETS</b>					
Current assets:					
Cash and Investment Pool	\$ 10,648,466	932,991	11,581,457	(525,183)	11,056,274
Taxes receivable net	1,365,968	(81,384)	1,284,584	283,675	1,568,259
Accounts receivable, net	1,817,129	(4,044)	1,813,085	296,900	2,109,985
Due from other governmental units	975,135	311,837	1,286,972	944,719	2,231,691
Due from other funds	314,154	(85,000)	229,154	20,499	249,653
Inventories	776,249	18,213	794,462	76,971	871,433
Other assets	2,258	2,975	5,233	16,073	21,306
Total current assets	15,899,359	1,095,588	16,994,947	1,113,654	18,108,601
Noncurrent assets:					
Restricted cash	8,726,118	(3,106,920)	5,619,198	6,664,760	12,283,958
Construction -in-progress	7,691,839	1,790,240	9,482,079	5,872,033	15,354,112
Land and art	8,441,682	153,053	8,594,735	81,403	8,676,138
Capital assets at cost	67,695,795	2,793,018	70,488,813	2,213,315	72,702,128
Less accumulated depreciation	(29,209,322)	(2,891,469)	(32,100,791)	(3,057,716)	(35,158,507)
Total noncurrent assets	63,346,112	(1,262,078)	62,084,034	11,773,795	73,857,829
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred pension contributions	7,917,346	(1,488,867)	6,428,479	(832,323)	5,596,156
Deferred outflow - pensions	133,755	1,426,414	1,560,169	1,074,946	2,635,115
Total deferred outflows of resources	8,051,101	(62,453)	7,988,648	242,623	8,231,271
Total assets and deferred outflows	87,296,572	(228,943)	87,067,629	13,130,072	100,197,701



# Statement of Net Position Governmental

	<u>FY18</u>	<u>Change</u>	<u>FY19</u>	<u>Change</u>	<u>FY20</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable and accrued expenses	3,100,889	(1,500,163)	1,600,726	1,396,410	2,997,136
Unearned revenue	363,827	25,973	389,800	79,413	469,213
Due to other governmental units		-		-	
Deposits and advance payments of taxes	109,132	(37,153)	71,979	103,544	175,523
Compensated absences	174,807	7,507	182,314	29,354	211,668
Accrued interest payable	132,181	(12,748)	119,433	144,914	264,347
Bonds, notes & cap leases (short term)	2,962,691	231,755	3,194,446	452,085	3,687,129
Total current liabilities	6,843,527	(1,284,829)	5,558,698	2,246,318	7,805,016
Noncurrent liabilities:					
Compensated absences	1,573,267	67,557	1,640,824	264,191	1,905,015
Post-employment health benefits	15,408,160	2,339,478	17,747,638	2,336,657	20,084,295
Net Pension Liability	28,707,308	940,698	29,648,006	527,488	30,175,494
Bonds, notes, and capital leases payable	24,397,240	(2,458,624)	21,938,616	8,353,357	30,291,973
Total noncurrent liabilities	70,085,975	889,109	70,975,084	11,481,693	82,456,777
Total liabilities	76,929,502	(395,720)	76,533,782	13,728,011	90,261,793
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows - pensions	3,941,470	(348,401)	3,593,069	(99,796)	3,493,273
Deferred inflows - OPEB	133,072	51,662	184,734	(28,979)	155,755
Total deferred inflows of resources	4,074,542	(296,739)	3,777,803	(128,775)	3,649,028
Total liabilities and deferred inflows	81,004,044	(692,459)	80,311,585	13,599,236	93,910,821
<b>NET POSITION</b>					
Net investment in capital assets	27,260,063	4,071,712	31,331,775	(3,737,006)	27,594,769
Restricted for:	8,726,118	(3,106,919)	5,619,199	8,004,758	12,283,958
Unrestricted	(29,693,653)	(501,277)	(30,194,930)	(3,396,917)	(33,591,847)
Total net position	\$ 6,292,528	463,516	\$ 6,756,044	(405,164)	\$ 6,286,880

# Statement of Net Position Total



	<u>FY18</u>	<u>Change</u>	<u>FY19</u>	<u>Change</u>	<u>FY20</u>
<b>ASSETS</b>					
Current assets:					
Cash and Investment Pool	\$ 18,294,644	812,401	\$ 19,107,045	(219,248)	\$ 18,887,797
Taxes receivable net	1,365,968	(81,384)	1,284,584	285,075	1,568,259
Accounts receivable, net	4,524,770	(24,715)	4,500,055	621,490	5,121,545
Due from other governmental units	4,924,914	(666,462)	4,258,452	(1,040,463)	3,217,989
Inventories	1,150,487	12,148	1,162,635	92,314	1,254,949
Other assets	12,116	(6,883)	5,233	36,620	41,853
Total current assets	30,272,899	45,105	30,318,004	(225,612)	30,092,392
Noncurrent assets:					
Restricted cash	28,481,619	(4,318,365)	24,163,254	4,855,844	29,019,098
Construction -in-progress	38,663,938	(24,470,103)	14,193,835	5,410,386	19,604,221
Land and art	10,648,047	145,191	10,793,238	81,403	10,874,641
Capital assets at cost	208,199,433	35,024,532	243,223,965	6,030,228	249,254,193
Less accumulated depreciation	(68,827,207)	(7,702,065)	(76,529,272)	(7,924,466)	(84,453,738)
Total noncurrent assets	217,165,830	(1,320,810)	215,845,020	8,453,395	224,298,415
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred pension contributions	8,901,801	(1,642,795)	7,259,006	(960,055)	6,298,951
Deferred outflow - pensions	167,194	1,783,018	1,950,212	1,343,683	3,293,895
Total deferred outflows of resources	9,068,995	140,223	9,209,218	383,628	9,592,846
Total assets and deferred outflows	256,507,724	(1,135,482)	255,372,242	8,611,411	263,983,653



# Statement of Net Position Total



## ❑ OPEB Liability

- FY16 \$ 21.3M
- FY17 \$ 22.2M
- FY18 \$ 19.2M
- FY19 \$ 22.2M
- FY20 \$ 25.1M

## ❑ Pension Liability

- GASB 68 requires the City to record it's share of the States Unfunded Pension Liability
- FY16 \$ 29M
- FY17 \$ 37M
- FY18 \$ 32M
- FY19 \$ 33M
- FY20 \$ 34M

	<u>FY18</u>	<u>Change</u>	<u>FY19</u>	<u>Change</u>	<u>FY20</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable and accrued expenses	6,899,638	(1,171,496)	5,728,142	(361,871)	5,366,271
Unearned revenue	1,132,727	(441,372)	691,355	(110,189)	581,166
Due to other governmental units	-	-	-	-	-
Deferred advance payments of taxes	123,043	(39,185)	83,858	105,973	189,831
Accrued absences	195,933	9,876	205,809	32,592	238,401
Interest payable	303,565	(29,556)	274,009	142,345	416,354
Leases & cap leases (short term)	7,363,137	321,891	7,685,028	657,350	8,342,378
Current liabilities	16,018,043	(1,349,842)	14,668,201	466,200	15,134,401
Long-term liabilities:					
Accrued absences	1,763,400	88,877	1,852,277	293,339	2,145,616
Payment health benefits	19,260,200	2,924,347	22,184,547	2,920,822	25,105,369
Pension Liability	32,408,809	1,137,359	33,546,168	792,361	34,338,529
Leases, and capital leases payable	98,639,841	(4,825,226)	93,814,615	4,933,354	98,747,969
Current liabilities	152,072,250	(674,643)	151,397,607	8,939,876	160,337,483
Long-term liabilities	168,090,293	(2,024,485)	166,065,808	9,406,076	175,471,884
<b>NET POSITION</b>					
<b>Flows of Resources</b>					
Flows - pensions	4,495,488	(392,048)	4,103,440	(213,215)	3,890,225
Flows - OPEB	166,340	64,577	230,917	(36,224)	194,693
Deferred inflows of resources	4,661,828	(327,471)	4,334,357	(249,439)	4,084,918
Revenues and deferred inflows	172,752,121	(2,351,956)	170,400,165	9,156,637	179,556,802
Investment in capital assets	82,681,233	7,500,891	90,182,124	(1,993,154)	88,188,970
Restricted for:	28,481,619	(4,318,364)	24,163,255	4,855,843	29,019,098
Unrestricted	(27,407,249)	(1,966,053)	(29,373,302)	(3,407,915)	(32,781,217)
Total net position	\$ 83,755,603	1,216,474	\$ 84,972,077	(545,226)	\$ 84,426,851



# Questions





4% Cola	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Cadet/Blue Shirt	45,959.68	x	x	x	x	x
Police Officer	45,959.68	48,051.12	49,132.72	50,237.20	51,367.28	52,524.16
Police Officer 1st Class	51,399.92	52,562.48	53,794.00	55,032.64	56,268.16	57,533.84
Senior Police Officer	52,886.08	54,102.88	55,348.80	56,621.76	57,919.68	59,259.20
Master Police Officer	54,326.96	55,670.16	56,951.44	58,261.84	59,603.44	60,975.20
Corporal	61,195.68	62,604.88	64,045.28	65,520	67,028	68,536
Senior Corporal	63,031.28	64,482.08	65,966.16	67,485.60	69,039.36	70,592.08
Sergeant	64,922.00	66,416.48	67,945.28	69,510.48	71,111.04	73,845.20
Lieutenant	70,896.80	72,527.52	74,197.76	75,905.44	77,652.64	79,440.40
Captain	78,736.32	80,548.00	82,402.32	84,255.60	86,239.92	88,224.24
Major	85,863.44	87,839.44	89,861.20	91,882.96	94,046.16	96,210.40
Colonel	93,264.08	95,410.64	97,607.12	99,802.56	103,151.92	104,503.36
Chief of Police	98,927.92	101,205.52	103,535.12	105,917.76	108,300.40	110,850.48

2.25% Cola	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Cadet/Blue Shirt	45,186					
Police Officer	45,960	46,994	48,305	49,392	50,504	51,640
Police Officer 1st Class	50,562	51,725	52,916	54,104	55,321	56,566
Senior Police Officer	52,022	53,220	54,444	55,697	56,980	58,262
Master Police Officer	53,529	54,761	56,021	57,311	58,630	59,979
Corporal	60,197	61,582	63,000	64,450	65,900	67,383
Senior Corporal	62,002	63,429	64,890	66,384	67,877	69,404
Sergeant	63,862	65,332	66,837	68,376	71,005	72,603
Lieutenant	69,738	71,344	72,986	74,666	76,385	78,103
Captain	77,450	79,233	81,015	82,923	84,831	86,784
Major	84,461	86,405	88,349	90,429	92,510	94,640
Colonel	91,741	93,853	95,964	98,223	100,484	102,797
Chief of Police	97,313	99,553	101,844	104,135	106,587	109,041

#### Current scale

Gr	Gr	Marketing for FY1	Step 1	Step 2	Step 3	Step 4
1	1	Blue Shirt	44,192	44,192	44,192	44,192
2	2	Police Officer	44,192	46,203	47,243	48,305
3	3	Police Officer 1st	49,423	50,562	51,725	52,916
4	4	Senior Police Off	50,852	52,022	53,220	54,444
5	5	Master Police Of	52,324	53,529	54,761	56,021
6	6	Corporal (Second	58,842	60,197	61,582	63,000
7	7	Senior Corporal	60,607	62,002	63,429	64,890
8	8	Sergeant (Squad	62,425	63,862	65,332	66,837
9	9	Lieutenant (Squa	68,170	69,738	71,344	72,986
10	10	Captain (Division	75,708	77,450	79,233	81,015

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Major (Division C	82,561	84,461	86,405	88,349
Colonel (Assistan	89,677	91,741	93,853	95,964
Chief of Police (D	95,123	97,313	99,553	101,844

Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
x	x	x	x	x	x	x	x	x
53,705.60	54,914.08	56,146.60	57,413.20	58,704.88	60,025.68	61,375.60	62,756.72	64,169.04
58,828.64	60,152.56	61,505.60	62,471.84	64,304.24	65,751.92	67,230.80	68,744.00	70,290.48
60,592.48	61,955.92	63,349.52	64,284.36	66,232.40	67,722.72	69,246.32	70,804.24	72,397.52
62,378.16	63,814.40	65,249.60	66,718.08	68,218.80	69,753.84	71,203.20	72,927.92	74,569.04
70,078.32	71,654.96	73,266.96	74,915.36	76,601.20	76,324.48	80,087.28	81,889.60	83,731.44
72,180.16	73,804.64	75,464.48	77,162.80	78,899.60	80,673.84	82,489.68	84,346.08	86,243.04
75,507.02	77,205.44	78,942.24	80,718.56	82,535.44	84,391.84	86,290.88	88,232.56	90,217.92
81,227.12	83,097.04	84,966.96	86,878.48	88,833.68	90,831.52	92,876.16	94,965.52	97,101.68
90,255.36	92,333.28	94,411.20	96,534.88	98,707.44	100,927.84	103,199.20	105,520.48	107,894.80
98,425.60	100,639.76	102,904.88	105,219.92	107,586.96	110,008.08	112,483.28	115,014.64	117,602.16
106,908.88	109,313.56	111,772.96	114,288.72	116,859.60	119,488.72	122,177.12	124,926.88	127,736.96
113,402.64	115,953.76	118,563.12	121,230.72	123,958.64	126,747.92	129,599.60	132,515.76	135,497.44

Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
52,802	53,990	55,205	56,447	57,717	59,015	60,343	61,701	63,089
57,839	59,140	60,471	61,831	63,223	64,645	66,100	67,587	69,108
59,573	60,913	62,284	63,685	65,118	66,583	68,081	69,613	71,180
61,360	62,740	64,152	65,595	67,071	68,580	70,123	71,701	73,314
68,899	70,449	72,034	73,655	75,312	77,007	78,740	80,511	82,323
70,966	72,562	74,195	75,865	77,571	79,317	81,102	82,926	84,793
74,236	75,906	77,614	79,361	81,146	82,972	84,839	86,748	88,700
79,901	81,699	83,537	85,417	87,338	89,304	91,313	93,367	95,468
88,782	90,780	92,822	94,911	97,046	99,230	101,462	103,745	106,079
96,769	98,947	101,173	103,449	105,777	108,157	110,591	113,079	115,623
105,109	107,474	109,893	112,365	114,893	117,478	120,122	122,824	125,588
111,494	114,003	116,568	119,191	121,873	124,615	127,419	130,286	133,217

Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13
44,192	44,192	44,192	44,191	44,192	44,192	44,192	44,192	44,192
49,392	50,504	51,640	52,802	53,990	55,205	56,447	57,717	59,015
54,104	55,321	56,566	57,839	59,140	60,471	61,831	63,223	64,645
55,697	56,980	58,262	59,573	60,913	62,284	63,685	65,118	66,583
57,311	58,630	59,979	61,360	62,740	64,152	65,595	67,071	68,580
64,450	65,900	67,383	68,899	70,449	72,034	73,655	75,312	77,007
66,384	67,877	69,404	70,966	72,562	74,195	75,865	77,571	79,317
68,376	71,005	72,603	74,236	75,906	77,614	79,361	81,146	82,972
74,666	76,385	78,103	79,901	81,699	83,537	85,417	87,338	89,304
82,923	84,831	86,784	88,782	90,780	92,822	94,911	97,046	99,230

90,429	92,510	94,640	96,769	98,947	101,173	103,449	105,777	108,157
98,223	100,484	102,797	105,109	107,474	109,893	112,365	114,893	117,478
104,135	106,587	109,041	111,494	114,003	116,568	119,191	121,873	124,615



Step 16	Step 17	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23	Step 24
x	x	x	x	x	x	x	x	x
65,612.56	67,089.36	68,598.40	70,142.80	71,720.48	73,334.56	74,984.00	76,670.88	78,396.24
71,872.32	73,489.52	75,142.08	76,833.12	78,561.60	80,329.60	82,137.12	83,985.20	85,874.88
74,027.20	75,692.24	77,395.76	79,136.72	80,917.20	82,738.24	84,599.84	86,503.04	88,449.92
76,246.56	77,962.56	79,716	81,510	83,343.52	85,219.68	87,136.40	89,096.80	91,101.92
85,615.92	87,542	89,511.72	91,525.20	93,585.44	95,690.40	97,843.20	100,044.88	102,296.48
88,184.72	90,168.00	92,197.04	94,271.84	96,392.40	98,561.84	100,779.12	103,046.32	105,365.52
92,248.00	94,322.80	96,445.44	98,615.92	100,834.24	103,103.52	105,422.72	107,794.96	110,220.24
99,286.72	101,520.64	103,805.52	106,140.32	108,529.20	110,971.12	113,467.12	116,020.32	118,630.72
110,322.16	112,804.64	115,342.28	117,938.08	120,592.16	123,305.52	126,079.20	128,916.32	131,816.88
120,247.92	122,954.00	125,720.40	128,549.20	131,441.44	134,398.16	137,422.48	140,514.40	143,676.00
130,611.52	133,550.56	136,555.12	139,627.28	142,769.12	145,981.68	149,266.00	152,624.16	156,058.24
138,545.68	141,662.56	144,850.16	148,109.52	151,441.68	154,849.76	158,333.76	131,895.76	165,538.88

Step 16	Step 17	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23	Step 24
64,509	65,960	67,445	68,962	70,514	72,100	73,722	77	77,077
70,663	72,252	73,878	75,540	77,240	78,978	80,755	82,572	84,430
72,781	74,419	76,093	77,805	79,556	81,346	83,176	85,048	86,961
74,964	76,650	78,375	80,138	81,942	83,785	85,670	87,598	89,569
84,175	86,069	88,005	89,986	92,010	94,080	96,197	98,362	100,575
86,700	88,651	90,646	92,685	94,771	96,903	99,083	101,313	103,592
90,695	92,736	94,823	96,956	99,138	101,368	103,649	105,981	108,366
97,616	99,813	102,058	104,355	106,703	109,103	111,558	114,068	116,635
108,466	110,907	113,402	115,954	118,563	121,230	123,958	126,747	129,599
118,225	120,885	123,605	126,386	129,229	132,137	135,110	138,150	141,258
128,414	131,303	134,257	137,278	140,367	143,525	146,754	150,056	153,433
136,214	139,279	142,413	145,617	148,894	152,244	155,669	159,172	162,753

Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21	Step 22
44,192	44,191	44,192	44,192	44,192	44,192	44,192	44,192	44,192
60,343	61,701	63,089	64,509	65,960	67,445	68,962	70,514	72,100
66,100	67,587	69,108	70,663	72,252	73,878	75,540	77,240	78,978
68,081	69,613	71,180	72,781	74,419	76,093	77,805	79,556	81,346
70,123	71,701	73,314	74,964	76,650	78,375	80,138	81,942	83,785
78,740	80,511	82,323	84,175	86,069	88,005	89,986	92,010	94,080
81,102	82,926	84,793	86,700	88,651	90,646	92,685	94,771	96,903
84,839	86,748	88,700	90,695	92,736	94,823	96,956	99,138	101,368
91,313	93,367	95,468	97,616	99,813	102,058	104,355	106,703	109,103
101,462	103,745	106,079	108,466	110,907	113,402	115,954	118,563	121,230

110,591	113,079	115,623	118,225	120,885	123,605	126,386	129,229	132,137
120,122	122,824	125,588	128,414	131,303	134,257	137,278	140,367	143,525
127,419	130,286	133,217	136,214	139,279	142,413	145,617	148,894	152,244

Step 25

x

80,160.08  
87,807.20  
90,439.44  
93,151.76  
104,598  
107,735.68  
112,700.64  
121,300.40  
134,782.96  
146,908.32  
159,570.32  
169,263.12

Step 25

78,811.23  
86,329.68  
88,917.62  
91,584.30  
102,837.94  
105,922.82  
110,804.24  
119,259.29  
132,514.98  
144,436.31  
156,855.24  
166,414.94

<u>Step 23</u>	<u>Step 24</u>	<u>Step 25</u>
44,192	44,192	44,192
73,722	75,381	77,077
80,755	82,572	84,430
83,176	85,048	86,961
85,670	87,598	89,569
96,197	98,362	100,575
99,083	101,313	103,592
103,649	105,981	108,366
111,558	114,068	116,635
123,958	126,747	129,599

135,110	138,150	141,258
146,754	150,056	153,433
155,669	159,172	162,753



Last Name	First Name	Job Class Description	Annual Salary	Date of Hire	
ADAMS	JONATHAN	POL OFF FC	55,321.00	12/21/2015	3
ADKINS	JOHN	POL OFF FC	54,104.00	12/12/2016	3
AMENDOLAGINE	NICHOLAS	ACTING COR	68,899.00	6/24/2010	6
BARKLEY	ISIAH	POL OFF FC	56,566.00	12/17/2012	3
BARR	BRIAN	POL OFF FC	56,566.00	6/25/2012	3
BIERMAN	NICHOLAS	POL OFF FC	55,321.00	6/27/2016	3
BOHTLING	LUCAS	PO TRAINEE	44,192.00	6/29/2015	1
BOYD	ADELINE	POL OFF FC	56,566.00	6/29/2015	3
BRIGHTBILL-WETZEL	ERICA	POL OFF FC	56,566.00	12/15/2014	3
BRITTINGHAM	RYAN	CORPORAL	68,899.00	12/2/2011	6
BUFFA	EARL	POL OFF	44,192.00	6/8/2020	2
BURT	JOSEPH	SR POL OFF	60,913.00	7/3/2006	4
CAPUTO	JASON	CORPORAL	68,899.00	6/2/2011	6
CARROLL	KEVIN	POL OFF FC	56,566.00	12/17/2014	3
CATON	BRANDON	ACT SERGNT	74,236.00	12/21/2009	8
COURY	JONATHAN	SR POL OFF	59,573.00	6/23/2010	4
CROCKETT	CHAD	SERGEANT	77,614.00	12/17/2004	8
DEAN	KYLE	POL OFF FC	54,104.00	5/30/2017	3
DENNY	CHRISTOPHER	POL OFF FC	56,566.00	12/15/2014	3
DERASMO	DANIEL	POL OFF	47,243.00	10/29/2018	2
DEVOE	CHRISTOPHER	LIEUTENANT	85,417.00	7/1/2003	9
DIMARE	JOHN	MAS POL OF	64,152.00	7/1/2003	5
DOYLE	JOSEPH	POL OFF FC	56,566.00	6/22/2015	3
DREWER	HOWARD	CAPTAIN	97,046.00	7/18/1998	10
DUBAS	DONNAMARIE	MAS POL OF	64,152.00	9/7/2004	5
EDWARDS	JEFFREY	POL OFF FC	54,104.00	12/12/2016	3
ELLIOTT	SCOTT	SERGEANT	79,361.00	7/15/2000	8
ENGELBRECHT	SHAWN	POL OFF FC	56,566.00	12/19/2013	3
FAIRMAN	DEVIN	POL OFF	46,203.00	6/24/2019	2
FELTS	JOHN	LIEUTENANT	87,338.00	1/12/1991	9
FISSEL	EDWARD	CORPORAL	72,034.00	7/1/2003	6
FOY	ANTHONY	CORPORAL	70,449.00	11/5/2007	6
GLYNN	PATRICK	POL OFF FC	56,566.00	9/24/2012	3
GREENLEE	CLINT	POL OFF	46,203.00	6/24/2019	2
GUTIERREZ	ANTONIO	POL OFF FC	55,321.00	12/21/2015	3
HANDY	LASHAWN	POL OFF	44,192.00	6/8/2020	2
HARA	ASHLEY	POL OFF FC	54,104.00	4/3/2017	3
HARRINGTON	JASON	SERGEANT	77,614.00	7/17/1999	8
HICKS	JAMES	POL OFF FC	56,566.00	6/22/2015	3
HITTY	THOMAS	SERGEANT	77,614.00	7/1/2005	8
HOGAN	PATRICK	POL OFF FC	55,321.00	11/26/2018	3
HUGHES	JEFFREY	MAS POL OF	65,595.00	7/1/2003	5
KAISER	RICHARD	LIEUTENANT	89,304.00	1/18/1997	9
KIDD	JONATHAN	POL OFF FC	55,321.00	6/27/2016	3
KISSINGER	JESSE	SR POL OFF	59,573.00	6/22/2009	4

KOERNER	RYAN	ACTING CAP	94,911.00	12/27/2003	10
KREMER	DYLAN	POL OFF	44,192.00	6/8/2020	2
LARKIN	KEVIN	MAS POL OF	64,152.00	7/1/2003	5
LORING	MICHAEL	SERGEANT	77,614.00	1/3/2005	8
LUKASZEWICZ	JOSHUA	POL OFF FC	54,104.00	5/30/2017	3
LYNCH	SEAMUS	SR POL OFF	59,573.00	6/16/2010	4
MARTIN	CARISSA	PO TRAINEE	44,192.00	11/23/2020	1
MILLER	JEFFREY	POL OFF FC	56,566.00	6/25/2012	3
MITCHELL	MICHAEL	CORPORAL	68,899.00	7/7/2008	6
MITCHELL	RYAN	CORPORAL	77,007.00	7/22/1995	6
MOSHER	VINCENT	POL OFF FC	64,645.00	7/8/1995	3
MYERS	DARRYL	SR POL OFF	59,573.00	12/27/2010	4
NEWCOMER	KEITH	CORPORAL	68,899.00	1/4/2010	6
OLIVER	JONATHAN	SERGEANT	75,906.00	12/4/2006	8
OPPEL	KASEY	POL OFF FC	56,566.00	8/25/2014	3
PIZZAIA	RICHARD	SR POL OFF	60,913.00	6/25/2007	4
POPOVICH	DEAN	ACT-LIEUT	79,901.00	6/22/2009	9
RAMESH	RICKU	POL OFF	44,192.00	6/8/2020	2
REDNER	STEVEN	POL OFF	44,192.00	6/22/2020	2
RENSHAW	LAYLA	PO TRAINEE	44,192.00	10/26/2020	1
ROBINSON	CHRISTOPHER	SR POL OFF	59,573.00	12/21/2009	4
ROBISON	CODY	POL OFF FC	52,916.00	8/3/2020	3
ROCKWELL	MATTHEW	SR POL OFF	59,573.00	6/14/2010	4
RODRIGUEZ	MILTON	MAS POL OF	68,580.00	7/20/1996	5
ROSS	GARRETT	POL OFF FC	56,566.00	6/22/2015	3
SANDER	JASON	SR POL OFF	59,573.00	12/7/2009	4
SCHMIDT	STEVEN	CORPORAL	68,899.00	5/2/2011	6
SCHRLAU	NATHAN	POL OFF FC	55,321.00	12/14/2015	3
SCHWEMLEIN	CANDICE	POL OFF FC	55,321.00	12/21/2015	3
SIGMUND	BRITTANY	POL OFF FC	56,566.00	6/25/2012	3
SIPPLE	CHRISTOPHER	POL OFF	46,203.00	6/24/2019	2
SMALLWOOD	ROBERT	POL OFF FC	56,566.00	6/22/2015	3
STRAWSER	TYLER	POL OFF	46,203.00	6/24/2019	2
THIESS	ORLANDO	POL OFF	46,203.00	12/9/2019	2
THOMPSEN	MATTHEW	SERGEANT	79,361.00	7/6/2002	8
TOBIAS	BRENDON	POL OFF FC	52,916.00	12/11/2017	3
TUCKER	BARRY	MAS POL OF	65,595.00	7/15/2000	5
TYLER	PETER	LIEUTENANT	87,338.00	8/31/1993	9
UNDERWOOD	DAVID	MAS POL OF	67,071.00	12/30/2000	5
WARREN	MATTHEW	SR POL OFF	60,913.00	1/3/2006	4
WEGLARZ	BRIAN	POL OFF FC	56,566.00	6/22/2015	3
WELLS	GEOFFREY	POL OFF FC	55,321.00	6/27/2016	3
WILLEY	JOSHUA	POL OFF FC	56,566.00	6/29/2015	3
YANKALUNAS	JASON	LIEUTENANT	87,338.00	2/5/1996	9

Total

Civilian

BOLDT	REBECCA	PCO 1	35,444.00	11/12/2019	5
BOLTZ	MARY	INTELL ANA	38,192.00	2/29/2016	7
BRATTEN	PRISCILLA	RECDS TECH	31,614.00	10/16/2017	3
BUSSACCA	MICHAEL	PCO III	45,439.00	10/28/2019	9
CANNON	TIFFANIE	PCO 1	35,444.00	6/25/2018	5
DEARING	DEBORAH	GROUND CUS	28,634.00	3/6/2017	3
ESKRIDGE	JOSHUA	PCO III	46,348.00	1/14/2014	9
FIEDLER	SANDRA	RMT SUPER	48,546.00	11/2/1987	6
GRAY	SAMANTHA	PCO III	47,275.00	3/4/2013	9
Guyer	PATRICK	QUARTERMAS	48,111.00	12/23/2014	10
HEARN	KENDAHL	CRIME ANA	54,304.00	4/1/2000	9
JONES	KAMEL	PCO II	38,956.00	10/16/2017	7
KOLB	ALEXIS	PCO III	44,548.00	5/31/2016	9
LEHMAN	DELORES	RES MANAGE	45,541.00	10/19/2002	8
LIRA FUENTES	LAURA	PCO 1	34,749.00	11/9/2020	5
LIVINGSTON	AMY	INTELL ANA	44,748.00	9/9/2000	7
MCCARTY	BONNIE	PCO 1	34,749.00	5/11/2020	5
MERRITT	ANNE	MCIN COORD	40,621.00	7/9/2018	6
MILLER	SIERRA	ANIM CTL O	30,856.00	11/18/2019	5
MURPHY	DASIA	PCO III	45,439.00	12/15/2014	9
MURPHY	STELLA	CH ADM CLK	43,108.00	1/20/1974	6
NGUYEN	KHANH	GROUND CUS	28,073.00	9/28/2020	3
TETER	JENNIFER	RECDS TECH	29,207.00	3/16/2020	3
TYNDALL	TERESA	E&P CON SP	48,765.00	12/28/1987	4
WAGGNER	MICHELLE	ANIM CTL O	30,856.00	2/20/2019	5
WHITAKER	CRAIG	PCO III	45,439.00	11/25/2019	9
WILKINSON	COURTNEY	RECDS TECH	31,614.00	3/6/2017	3
WRIGHT					

	2022 Salary	goes to step	Step Adj sal	Steo Adj.	4% Cola
6	56,566	7	56566	7	58828
5	55,104	6	55104	6	57,533
8	70,449	9	72,034	10	73,267
7	57,839	8	59,140	9	60,152
7	57,839	8	59140	9	60,152
6	56,566	7	56,566	7	58,828
1	46,203	2	46,203	2	48,051
7	57,839	8	57,839	8	60,152
7	57,839	8	57,839	8	60,152
8	70,449	9	72,034	10	73,267
1	46,203	2	46,203	2	48,051
9	62,284	10	63,685	11	64,284
8	70,449	9	72,034	10	73,267
7	57,869	8	59,140	9	60,152
8	75,906	9	77,614	10	78,942
8	60,913	9	62,294	10	63,349
10	79,361	11	81,146	12	80,718
5	55,321	6	55,321	6	57,533
7	57,839	8	57,839	8	60,152
3	48,305	4	48,305	4	50,237
11	87,338	12	89,304	13	90,831
10	65,595	11	67,071	12	68,218
7	57,839	8	57,839	8	60,125
12	99,230	13	101,462	14	103,199
10	65,595	11	67,071	12	68,218
5	55,321	6	55,321	6	57,533
11	81,146	12	82,972	13	84,391.00
7	57,839	8	59,140	9	60,152
2	47,234	3	47,234	3	49,132
12	89,304	13	91,313	14	92,876
10	73,655	11	75,312	12	76,601
9	72,449	10	73,655	11	74,915
7	57,839	8	59,140	9	60,152
2	47,243	3	47,243	3	49,132
6	56,566	7	56,566	7	58,828
1	46,206	2	46,206	2	48,081
5	55,321	6	55,321	6	57,533
10	79,361	11	81,146	12	82,535
7	55,321	8	55,321	8	60,152
10	79,361	11	81,146	12	82,535
6	56,566	7	56,566	7	58,828
11	67,071	12	68,580	13	69,753
13	91,313	14	93,367	15	94,965
6	56,566	7	56,566	7	58,828
8	60,913	9	62,284	10	63,349

11	97,046	12	99,230	13	100,927
1	46,206	2	46,206	2	48,051
10	65,595	11	67,071	12	68,218
10	79,361	11	81,146	12	82,835
5	55,321	6	55,321	6	57,533
8	60,913	9	62,284	10	63,349
1	46,203	2	46,203	2	48,051
7	57,839	8	59,140	9	60,152
8	70,449	9	72,034	10	73,266
13	78,740	14	80,511	15	8,889
13	0 retired		0		
8	60,913	9	62,284	11	63,349
8	70,449	9	72,034	10	73,266
9	77,614	10	79,361	11	82,535
7	57,839	8	57,839	8	60,152
9	62,284	10	63,685	11	64,284
8	81,699	9	83,537	10	84,966
1	46,203	2	46,203	2	48,051
1	46,203	2	46,203	2	48,051
1	46,203	2	46,203	2	48,051
8	60,913	9	62,284	10	63,349
4	54,104	5	54,104	5	56,268
8	60,913	9	62,284	10	63,349
13	70,123	14	71,701	15	72,927
7	57,839	8	57,839	8	60,152
8	60,913	9	62,284	10	63,349
8	70,449	9	72,034	10	73,266
6	56,566	7	56,566	7	58,828
6	56,566	7	56,566	7	58,828
7	57,839	8	59,104	9	60,152
2	47,243	3	47,243	3	49,132
7	57,839	8	57,839	8	60,152
1	47,243	3	47,243	3	49,132
2	47,243	3	47,243	3	49,132
11	81,146	12	82,972	13	84,391
4	54,104	5	54,104	5	56,268
11	67,071	12	68,580	13	69,753
12	89,304	13	91,313	14	92,876
12	68,580	13	70,123	14	71,203
9	62,284	10	63,685	11	64,284
7	57,839	8	57,839	8	60,152
6	56,566	7	56,566	7	58,828
7	57,839	8	57,839	8	60,152
12	89,304	13	91,313	14	92,876

5,560,245

5,638,355  
plan 1

5,710,704  
plan 2



Plan 1	78,110 Diffence
	39,055 in place January
	52,725 (x.35 for LEOPS)

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plan 2	150,459 Differ
	75, 229.5 in pl
	101,559.83 (.3

plan 3	127,333 Differ
	63,665.5 In pla
	85948.76 (x35

**2.25% Cola**

57,839

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**86,290**

59,140

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5,687,578  
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