

|                             | 2018                | 2019                | 2020                | 2021                | 2022                | 2023                | 5yr avg             | 2023                | 2023 w/step         | 2023 w/step & resid | 2023 w/step 1% living | 2023 w/step 2% living | 2023 w/step 2% living & Res | 2024 5yr avg        |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------------|---------------------|
| City Allocation             | 2,239,208.00        | 2,465,271.00        | 2,504,816.00        | 2,254,816.00        | 2,257,317.00        | 2,257,317.00        | 2,347,907.40        | 2,257,317.00        | 2,257,317.00        | 2,257,317.00        | 2,257,317.00          | 2,257,317.00          | 2,257,317.00                | 2,279,059.15        |
| County                      | 1,478,946.00        | 1,548,087.00        | 1,604,009.00        | 1,706,482.00        | 2,018,595.00        | 2,006,899.00        | 1,776,814.40        | 2,006,899.00        | 2,006,899.00        | 2,006,899.00        | 2,006,899.00          | 2,006,899.00          | 2,006,899.00                | 1,925,904.20        |
| Resource Library            | 5,000.00            | 5,000.00            | 5,000.00            | 5,000.00            | 7,000.00            | 7,000.00            | 5,800.00            | 7,000.00            | 7,000.00            | 7,000.00            | 7,000.00              | 7,000.00              | 7,000.00                    | 6,600.00            |
| Misc Revenue                | 66,000.00           | 91,590.00           | 20,107.00           | 17,889.00           | 29,540.00           | 17,500.00           | 35,325.20           | 17,500.00           | 17,500.00           | 17,500.00           | 17,500.00             | 17,500.00             | 17,500.00                   | 27,391.30           |
| Interest Income             | 11,000.00           | 45,459.00           | 34,720.00           | 7,157.00            | 12,796.00           | 8,000.00            | 21,626.40           | 8,000.00            | 8,000.00            | 8,000.00            | 8,000.00              | 8,000.00              | 8,000.00                    | 12,755.60           |
| General Fund, Cap, Fund bal | 375,806.00          |                     |                     |                     |                     |                     |                     |                     | 125,000.00          | 125,000.00          | 125,000.00            | 125,000.00            | 125,000.00                  |                     |
| <b>Total Income</b>         | <b>4,175,960.00</b> | <b>4,155,407.00</b> | <b>4,168,652.00</b> | <b>3,991,344.00</b> | <b>4,325,248.00</b> | <b>4,296,716.00</b> | <b>4,187,473.40</b> | <b>4,296,716.00</b> | <b>4,421,716.00</b> | <b>4,421,716.00</b> | <b>4,421,716.00</b>   | <b>4,421,716.00</b>   | <b>4,421,716.00</b>         | <b>4,251,710.25</b> |
| Salaries                    | 1,522,492.00        | 1,699,406.00        | 1,810,489.00        | 1,757,702.00        | 1,867,624.53        | 1,844,871.00        | 1,796,018.51        | 1,844,871.00        | 1,918,155.00        | 1,918,155.00        | 1,924,626.00          | 1,943,472.00          | 1,943,472.00                | 1,943,472.00        |
| Part time                   | 710,305.00          | 640,901.00          | 480,351.00          | 614,266.00          | 545,179.55          | 742,184.00          | 604,576.31          | 742,184.00          | 754,758.68          | 754,758.68          | 762,306.27            | 769,853.85            | 769,853.85                  | 769,853.85          |
| Overtime                    | 4,500.00            | 5,476.00            | 1,659.00            | 4,570.00            | 13,331.00           | 15,000.00           | 8,007.20            | 8,513.44            | 9,884.33            | 10,947.19           | 10,470.43             | 9,564.52              | 9,875.98                    | 15,000.00           |
| Residency                   |                     |                     |                     |                     |                     |                     |                     |                     |                     | 56,131.19           |                       |                       | 56,979.84                   | 40,699.89           |
| FICA                        | 164,801.00          | 174,337.00          | 171,054.00          | 177,065.00          | 180,985.64          | 195,306.00          | 179,749.53          | 195,306.00          | 196,719.11          | 204,477.90          | 205,550.32            | 207,569.43            | 207,569.43                  | 207,569.43          |
| WRS                         | 125,065.00          | 129,679.00          | 131,229.00          | 137,940.00          | 138,320.71          | 146,266.00          | 136,686.94          | 146,266.00          | 174,861.42          | 181,758.13          | 182,711.39            | 184,506.16            | 184,506.16                  | 184,506.16          |
| Healthcare                  | 525,424.00          | 486,810.00          | 547,560.00          | 469,183.00          | 589,680.00          | 526,500.00          | 523,946.60          | 526,500.00          | 526,500.00          | 526,500.00          | 526,500.00            | 526,500.00            | 526,500.00                  | 526,500.00          |
| O&M Expenses                | 1,134,338.00        | 1,138,306.00        | 857,092.13          | 966,105.00          | 950,233.06          | 826,589.00          | 947,665.04          | 826,589.00          | 826,589.00          | 826,589.00          | 826,589.00            | 826,589.00            | 826,589.00                  | 826,589.00          |
| <b>Total Expenses</b>       | <b>4,186,925.00</b> | <b>4,274,915.00</b> | <b>3,999,434.13</b> | <b>4,126,831.00</b> | <b>4,285,354.49</b> | <b>4,296,716.00</b> | <b>4,163,849.63</b> | <b>4,290,229.44</b> | <b>4,407,467.54</b> | <b>4,479,317.09</b> | <b>4,438,753.41</b>   | <b>4,468,054.96</b>   | <b>4,525,346.26</b>         | <b>4,514,190.32</b> |
|                             | -10,965.00          | -119,508.00         | 169,217.87          | -135,487.00         | 39,893.51           |                     | 23,623.77           |                     | 14,248.46           | -57,601.09          | -17,037.41            | -46,338.96            | -103,630.26                 | -262,480.07         |

| Bonus based on percentage |                 |                 |              |                    |        |        |                 |  |
|---------------------------|-----------------|-----------------|--------------|--------------------|--------|--------|-----------------|--|
| \$125,000                 | Number of Staff | Percentage      | Amt to split | Bonus per employee | WRS    | FICA   | Amt to employee |  |
| fulltime                  | 28              | 44%             | 55,000.00    | 1,964.29           | 133.57 | 150.27 | 1,680.45        |  |
| part-time                 | 35              | 56%             | 70,000.00    | 2,000.00           | 136.00 | 153.00 | 1,711.00        |  |
|                           |                 |                 |              |                    |        |        |                 |  |
| Bonus based on hrs        |                 |                 |              |                    |        |        |                 |  |
| \$125,000                 | Annual Hrs      | Dllr Amt per hr | Amt to split | Bonus per employee | WRS    | FICA   | Amt to employee |  |
| fulltime                  | 28              | 2240            | 75,018.00    | 2,679.20           | 182.19 | 204.96 | 2,292.05        |  |
| part-time                 | 35              | 1493            | 50,001.00    | 1,428.59           | 97.14  | 109.29 | 1,222.16        |  |

\*Bonus does contribute to the WRS total, but is not considered to be part of the three top years

\*2022 numbers are not yet final

\*Residency applies to 70% of the employees

Date: 02/10/23