

# The Big Lie

*"Step Pay Plans Cause Payroll To Increase"*

**Exposed**

**Discredited**

**Eliminated**

**By**

***POLICEPAY.NET***

***"Who Else?"***

**Rebuttal Welcome**

You do not have to use your real name

**Warning!!!!**

**Do not go ahead unless you understand 3rd Grade arithmetic**

# Step Pay Plan Analysis

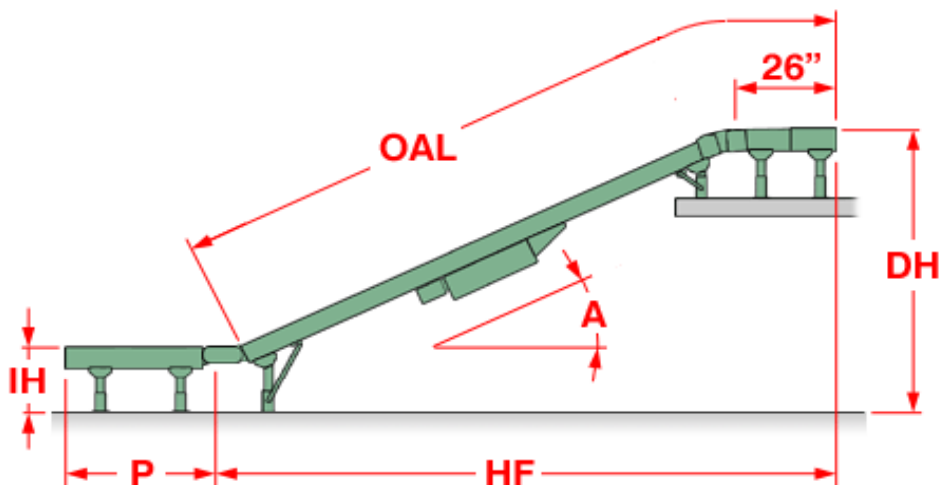
The purpose of this worksheet is to investigate the impact of a step pay plan on the annual payroll costs for a police department. Some people claim that the step plan causes a constant escalation of payroll costs. It does not. The fallacy of this claim is that it fails to recognize the savings from people leaving the department. The typical claim takes everyone eligible for a step increase and calculates the cost for all of those. The claim assumes that no one leaves the department. Of course we know that is not realistic. The next year, the same computation is done again without any examination of what actually occurred last year.

Go to the worksheet named "MODEL" and fill in the yellow fields for the first year. The next thirty years are to the right. Fill in the yellow cells for those years. The worksheet will calculate everything for you. The worksheet automatically retires those with 30 years service. You can override that. It also calculates the number of new hires to fill the vacancies. You can override that this too.

On the first year you have to provide the maximum number of employees you will have any one year. If that is 498, then you need to put in 498 or maybe 500. The worksheet will keep that number constant by filling the vacancies with first year officers.

The worksheet is simple to complete and easy to understand. You probably will not have to go through every year. The "Light Bulb" should come on much sooner.

On the next page is a simple illustration of what occurs with a step pay plan. Study it for a while. You may not have to go any further. It is just like a conveyor belt. They come in on the bottom rise up and fall off of the top.



# Step Pay Plan Analysis

## The Basics

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Three things can cause a department's payroll to go up or down:

- 1 - A general pay increase in the pay matrix (5% COLA)
- 2 - Change in the number of employees
- 3 - Change in the distribution on the pay matrix

We are concerned about only number 3. Therefore we have to keep 1 and 2 constant.

If you cannot understand this basic concept, there is no sense in going forward

Call someone that teaches statistics at a local college. Ask about controlling other variables

## The Rules

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- 1 - The total number of employees has to be the same each year
- 2 - The pay matrix cannot be changed
- 3 - All exits must be counted for the rank - including retirements and promotions
- 4 - There can be no negative employee counts
- 5 - You must have a minimum total turnover of 120% (average 4% per year)
- 6 - No employee can stay more than 35 years

## Support Service

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If you think there is something else that causes this model to be invalid, call me. There isn't, but still call.

Here are some of the things I have heard and debunked:

- 1 - Promotions are not factored in
- 2 - Buy out of unused paid time off at retirement is not factored in
- 3 - Many of our people stay more than 35 years
- 4 - We only have 1% to 2% turnover (that is a real good laugh)
- 5 - Roll ups are not factored in
- 6 - Health insurance and pension costs are not factored in

If you have a new one. Send it in. We will respond immediately.

Would you like a fully functional copy of this model to try it out for yourself? You can have it for free.

This applies to anyone - employees, management, journalist and those with nothing else to do.

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### Year One

Steps	Rate	Officers	Payroll	Exits	Moves Up
1	\$35,000	13	\$455,000	2	11
2	\$36,000	8	\$288,000	2	6
3	\$37,000	9	\$333,000	1	8
4	\$38,000	8	\$304,000		8
5	\$39,000	8	\$312,000	1	7
6	\$40,000	4	\$160,000		4
7	\$41,000	5	\$205,000	1	4
8	\$42,000	3	\$126,000		3
9	\$43,000	2	\$86,000		2
10	\$44,000	60	\$2,640,000	3	0
<b>Totals</b>		<b>120</b>	<b>\$4,909,000</b>	<b>10</b>	<b>53</b>

\$0	\$0
\$1,000	\$2,000
\$2,000	\$2,000
\$3,000	\$0
\$4,000	\$4,000
\$5,000	\$0
\$6,000	\$6,000
\$7,000	\$0
\$8,000	\$0
\$9,000	\$27,000
	<b>\$41,000</b>

### Year Two

Steps	Rate	Officers	Payroll	Exits	Moves Up
1	\$35,000	10	\$350,000	1	9
2	\$36,000	11	\$396,000		11
3	\$37,000	6	\$222,000	1	5
4	\$38,000	8	\$304,000		8
5	\$39,000	8	\$312,000	2	6
6	\$40,000	7	\$280,000	1	6
7	\$41,000	4	\$164,000	1	3
8	\$42,000	4	\$168,000	1	3
9	\$43,000	3	\$129,000		3
10	\$44,000	59	\$2,596,000	4	0
<b>Totals</b>		<b>120</b>	<b>\$4,921,000</b>	<b>11</b>	<b>54</b>

<b>Cost of Raises</b>	<b>\$53,000</b>
<b>Change In Payroll</b>	<b>\$12,000</b>
<b>Exit Savings</b>	<b>\$41,000</b>

### Year Three

Steps	Rate	Officers	Payroll	Exits	Moves Up
1	\$35,000	11	\$385,000	1	10
2	\$36,000	9	\$324,000	2	7
3	\$37,000	11	\$407,000	3	8
4	\$38,000	5	\$190,000		5
5	\$39,000	8	\$312,000		8
6	\$40,000	6	\$240,000		6
7	\$41,000	6	\$246,000		6
8	\$42,000	3	\$126,000		3
9	\$43,000	3	\$129,000		3
10	\$44,000	58	\$2,552,000	3	0
<b>Totals</b>		<b>120</b>	<b>\$4,911,000</b>	<b>9</b>	<b>56</b>

<b>Cost of Raises</b>	<b>\$54,000</b>
<b>Change In Payroll</b>	<b>(\$10,000)</b>
<b>Exit Savings</b>	<b>\$64,000</b>

## Year One

## Year Two

## Year Three

**Cost of Raises**

**\$53,000**

**Change In Payroll**

**\$12,000**

**Exit Savings**

**\$41,000**

**Cost of Raises**

**\$54,000**

**Change In Payroll**

**(\$10,000)**

**Exit Savings**

**\$64,000**

# 2001

Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	21	\$735,000	4	17
2	\$36,000	15	\$540,000	2	13
3	\$37,000	6	\$222,000	0	6
4	\$38,000	34	\$1,292,000	2	32
5	\$39,000	24	\$936,000	1	23
6	\$40,000	21	\$840,000	1	20
7	\$41,000	18	\$738,000	1	17
8	\$42,000	24	\$1,008,000	1	23
9	\$43,000	36	\$1,548,000	1	35
10	\$44,000	12	\$528,000	0	12
11	\$44,000	9	\$396,000	0	9
12	\$44,000	18	\$792,000	0	18
13	\$44,000	9	\$396,000	0	9
14	\$44,000	21	\$924,000	0	21
15	\$44,000	6	\$264,000	0	6
16	\$44,000	8	\$352,000	0	8
17	\$44,000	12	\$528,000	0	12
18	\$44,000	36	\$1,584,000	1	35
19	\$44,000	11	\$484,000	0	11
20	\$44,000	10	\$440,000	0	10
21	\$44,000	48	\$2,112,000	1	47
22	\$44,000	24	\$1,056,000	0	24
23	\$44,000	6	\$264,000	0	6
24	\$44,000	12	\$528,000	0	12
25	\$44,000	9	\$396,000	0	9
26	\$44,000	3	\$132,000	0	3
27	\$44,000	33	\$1,452,000	1	32
28	\$44,000	6	\$264,000	0	6
29	\$44,000	12	\$528,000	0	12
30	\$44,000	6	\$264,000	6	0
		<b>510</b>	<b>\$21,543,000</b>	<b>22</b>	<b>488</b>

Maximum # of Officers      **510**  
 Average Age of New Hires      **25**

Total Payroll      \$21,543,000  
 Average Pay      \$42,241  
 Average Years      14.25  
 Average Age      39.25  
 Turnover Rate      4.31%

## Step Pay Plan Analysis

<b>2002</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	22	\$770,000	4	18
2	\$36,000	17	\$612,000	2	15
3	\$37,000	13	\$481,000	1	12
4	\$38,000	6	\$228,000	0	6
5	\$39,000	32	\$1,248,000	2	30
6	\$40,000	23	\$920,000	1	22
7	\$41,000	20	\$820,000	1	19
8	\$42,000	17	\$714,000	1	16
9	\$43,000	23	\$989,000	0	23
10	\$44,000	35	\$1,540,000	1	34
11	\$44,000	12	\$528,000	0	12
12	\$44,000	9	\$396,000	0	9
13	\$44,000	18	\$792,000	0	18
14	\$44,000	9	\$396,000	0	9
15	\$44,000	21	\$924,000	0	21
16	\$44,000	6	\$264,000	0	6
17	\$44,000	8	\$352,000	0	8
18	\$44,000	12	\$528,000	0	12
19	\$44,000	35	\$1,540,000	1	34
20	\$44,000	11	\$484,000	0	11
21	\$44,000	10	\$440,000	0	10
22	\$44,000	47	\$2,068,000	1	46
23	\$44,000	24	\$1,056,000	0	24
24	\$44,000	6	\$264,000	0	6
25	\$44,000	12	\$528,000	0	12
26	\$44,000	9	\$396,000	0	9
27	\$44,000	3	\$132,000	0	3
28	\$44,000	32	\$1,408,000	1	31
29	\$44,000	6	\$264,000	0	6
30	\$44,000	12	\$528,000	12	0
		510	\$21,610,000	28	482

Total Payroll    \$21,610,000

Change In Payroll    \$67,000

Average Pay    \$42,373

Average Years    14.67

Average Age    39.67

Turnover Rate    5.49%

## Step Pay Plan Analysis

<b>2003</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	28	\$980,000	6	22
2	\$36,000	18	\$648,000	2	16
3	\$37,000	15	\$555,000	1	14
4	\$38,000	12	\$456,000	1	11
5	\$39,000	6	\$234,000	0	6
6	\$40,000	30	\$1,200,000	2	28
7	\$41,000	22	\$902,000	1	21
8	\$42,000	19	\$798,000	1	18
9	\$43,000	16	\$688,000	0	16
10	\$44,000	23	\$1,012,000	0	23
11	\$44,000	34	\$1,496,000	1	33
12	\$44,000	12	\$528,000	0	12
13	\$44,000	9	\$396,000	0	9
14	\$44,000	18	\$792,000	0	18
15	\$44,000	9	\$396,000	0	9
16	\$44,000	21	\$924,000	0	21
17	\$44,000	6	\$264,000	0	6
18	\$44,000	8	\$352,000	0	8
19	\$44,000	12	\$528,000	0	12
20	\$44,000	34	\$1,496,000	1	33
21	\$44,000	11	\$484,000	0	11
22	\$44,000	10	\$440,000	0	10
23	\$44,000	46	\$2,024,000	1	45
24	\$44,000	24	\$1,056,000	0	24
25	\$44,000	6	\$264,000	0	6
26	\$44,000	12	\$528,000	0	12
27	\$44,000	9	\$396,000	0	9
28	\$44,000	3	\$132,000	0	3
29	\$44,000	31	\$1,364,000	1	30
30	\$44,000	6	\$264,000	6	0
		<b>510</b>	<b>\$21,597,000</b>	<b>24</b>	<b>486</b>

Total Payroll    \$21,597,000

Change In Payroll    (\$13,000)

Average Pay    \$42,347

Average Years    14.73

Average Age    39.73

Turnover Rate    4.71%

## Step Pay Plan Analysis

<b>2004</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	24	\$840,000	5	19
2	\$36,000	22	\$792,000	2	20
3	\$37,000	16	\$592,000	1	15
4	\$38,000	14	\$532,000	1	13
5	\$39,000	11	\$429,000	1	10
6	\$40,000	6	\$240,000	0	6
7	\$41,000	28	\$1,148,000	1	27
8	\$42,000	21	\$882,000	1	20
9	\$43,000	18	\$774,000	0	18
10	\$44,000	16	\$704,000	0	16
11	\$44,000	23	\$1,012,000	0	23
12	\$44,000	33	\$1,452,000	1	32
13	\$44,000	12	\$528,000	0	12
14	\$44,000	9	\$396,000	0	9
15	\$44,000	18	\$792,000	0	18
16	\$44,000	9	\$396,000	0	9
17	\$44,000	21	\$924,000	0	21
18	\$44,000	6	\$264,000	0	6
19	\$44,000	8	\$352,000	0	8
20	\$44,000	12	\$528,000	0	12
21	\$44,000	33	\$1,452,000	1	32
22	\$44,000	11	\$484,000	0	11
23	\$44,000	10	\$440,000	0	10
24	\$44,000	45	\$1,980,000	1	44
25	\$44,000	24	\$1,056,000	0	24
26	\$44,000	6	\$264,000	0	6
27	\$44,000	12	\$528,000	0	12
28	\$44,000	9	\$396,000	0	9
29	\$44,000	3	\$132,000	0	3
30	\$44,000	30	\$1,320,000	30	0
		<b>510</b>	<b>\$21,629,000</b>	<b>45</b>	<b>465</b>

Total Payroll    \$21,629,000

Change In Payroll    \$32,000

Average Pay    \$42,410

Average Years    15.13

Average Age    40.13

Turnover Rate    8.82%

## Step Pay Plan Analysis

<b>2005</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	45	\$1,575,000	9	36
2	\$36,000	19	\$684,000	2	17
3	\$37,000	20	\$740,000	2	18
4	\$38,000	15	\$570,000	1	14
5	\$39,000	13	\$507,000	1	12
6	\$40,000	10	\$400,000	1	9
7	\$41,000	6	\$246,000	0	6
8	\$42,000	27	\$1,134,000	1	26
9	\$43,000	20	\$860,000	0	20
10	\$44,000	18	\$792,000	0	18
11	\$44,000	16	\$704,000	0	16
12	\$44,000	23	\$1,012,000	0	23
13	\$44,000	32	\$1,408,000	1	31
14	\$44,000	12	\$528,000	0	12
15	\$44,000	9	\$396,000	0	9
16	\$44,000	18	\$792,000	0	18
17	\$44,000	9	\$396,000	0	9
18	\$44,000	21	\$924,000	0	21
19	\$44,000	6	\$264,000	0	6
20	\$44,000	8	\$352,000	0	8
21	\$44,000	12	\$528,000	0	12
22	\$44,000	32	\$1,408,000	1	31
23	\$44,000	11	\$484,000	0	11
24	\$44,000	10	\$440,000	0	10
25	\$44,000	44	\$1,936,000	1	43
26	\$44,000	24	\$1,056,000	0	24
27	\$44,000	6	\$264,000	0	6
28	\$44,000	12	\$528,000	0	12
29	\$44,000	9	\$396,000	0	9
30	\$44,000	3	\$132,000	3	0
		<b>510</b>	<b>\$21,456,000</b>	<b>23</b>	<b>487</b>

Total Payroll    \$21,456,000

Change In Payroll    (\$173,000)

Average Pay    \$42,071

Average Years    14.18

Average Age    39.18

Turnover Rate    4.51%

## Step Pay Plan Analysis

<b>2006</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	23	\$805,000	5	18
2	\$36,000	36	\$1,296,000	4	32
3	\$37,000	17	\$629,000	1	16
4	\$38,000	18	\$684,000	1	17
5	\$39,000	14	\$546,000	1	13
6	\$40,000	12	\$480,000	1	11
7	\$41,000	9	\$369,000	0	9
8	\$42,000	6	\$252,000	0	6
9	\$43,000	26	\$1,118,000	1	25
10	\$44,000	20	\$880,000	0	20
11	\$44,000	18	\$792,000	0	18
12	\$44,000	16	\$704,000	0	16
13	\$44,000	23	\$1,012,000	0	23
14	\$44,000	31	\$1,364,000	1	30
15	\$44,000	12	\$528,000	0	12
16	\$44,000	9	\$396,000	0	9
17	\$44,000	18	\$792,000	0	18
18	\$44,000	9	\$396,000	0	9
19	\$44,000	21	\$924,000	0	21
20	\$44,000	6	\$264,000	0	6
21	\$44,000	8	\$352,000	0	8
22	\$44,000	12	\$528,000	0	12
23	\$44,000	31	\$1,364,000	1	30
24	\$44,000	11	\$484,000	0	11
25	\$44,000	10	\$440,000	0	10
26	\$44,000	43	\$1,892,000	1	42
27	\$44,000	24	\$1,056,000	0	24
28	\$44,000	6	\$264,000	0	6
29	\$44,000	12	\$528,000	0	12
30	\$44,000	9	\$396,000	9	0
		510	\$21,535,000	26	484

Total Payroll    \$21,535,000

Change In Payroll    \$79,000

Average Pay    \$42,225

Average Years    14.80

Average Age    39.80

Turnover Rate    5.10%

## Step Pay Plan Analysis

<b>2007</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	26	\$910,000	5	21
2	\$36,000	18	\$648,000	2	16
3	\$37,000	32	\$1,184,000	3	29
4	\$38,000	16	\$608,000	1	15
5	\$39,000	17	\$663,000	1	16
6	\$40,000	13	\$520,000	1	12
7	\$41,000	11	\$451,000	0	11
8	\$42,000	9	\$378,000	0	9
9	\$43,000	6	\$258,000	0	6
10	\$44,000	25	\$1,100,000	1	24
11	\$44,000	20	\$880,000	0	20
12	\$44,000	18	\$792,000	0	18
13	\$44,000	16	\$704,000	0	16
14	\$44,000	23	\$1,012,000	0	23
15	\$44,000	30	\$1,320,000	1	29
16	\$44,000	12	\$528,000	0	12
17	\$44,000	9	\$396,000	0	9
18	\$44,000	18	\$792,000	0	18
19	\$44,000	9	\$396,000	0	9
20	\$44,000	21	\$924,000	0	21
21	\$44,000	6	\$264,000	0	6
22	\$44,000	8	\$352,000	0	8
23	\$44,000	12	\$528,000	0	12
24	\$44,000	30	\$1,320,000	1	29
25	\$44,000	11	\$484,000	0	11
26	\$44,000	10	\$440,000	0	10
27	\$44,000	42	\$1,848,000	1	41
28	\$44,000	24	\$1,056,000	0	24
29	\$44,000	6	\$264,000	0	6
30	\$44,000	12	\$528,000	12	0
		510	\$21,548,000	29	481

Total Payroll    \$21,548,000

Change In Payroll    \$13,000

Average Pay    \$42,251

Average Years    15.07

Average Age    40.07

Turnover Rate    5.69%

## Step Pay Plan Analysis

<b>2008</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	29	\$1,015,000	6	23
2	\$36,000	21	\$756,000	2	19
3	\$37,000	16	\$592,000	1	15
4	\$38,000	29	\$1,102,000	2	27
5	\$39,000	15	\$585,000	1	14
6	\$40,000	16	\$640,000	1	15
7	\$41,000	12	\$492,000	0	12
8	\$42,000	11	\$462,000	0	11
9	\$43,000	9	\$387,000	0	9
10	\$44,000	6	\$264,000	0	6
11	\$44,000	24	\$1,056,000	0	24
12	\$44,000	20	\$880,000	0	20
13	\$44,000	18	\$792,000	0	18
14	\$44,000	16	\$704,000	0	16
15	\$44,000	23	\$1,012,000	0	23
16	\$44,000	29	\$1,276,000	1	28
17	\$44,000	12	\$528,000	0	12
18	\$44,000	9	\$396,000	0	9
19	\$44,000	18	\$792,000	0	18
20	\$44,000	9	\$396,000	0	9
21	\$44,000	21	\$924,000	0	21
22	\$44,000	6	\$264,000	0	6
23	\$44,000	8	\$352,000	0	8
24	\$44,000	12	\$528,000	0	12
25	\$44,000	29	\$1,276,000	1	28
26	\$44,000	11	\$484,000	0	11
27	\$44,000	10	\$440,000	0	10
28	\$44,000	41	\$1,804,000	1	40
29	\$44,000	24	\$1,056,000	0	24
30	\$44,000	6	\$264,000	6	0
		510	\$21,519,000	22	488

Total Payroll    \$21,519,000

Change In Payroll    (\$29,000)

Average Pay    \$42,194

Average Years    15.15

Average Age    40.15

Turnover Rate    4.31%

## Step Pay Plan Analysis

<b>2009</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	22	\$770,000	4	18
2	\$36,000	23	\$828,000	2	21
3	\$37,000	19	\$703,000	2	17
4	\$38,000	15	\$570,000	1	14
5	\$39,000	27	\$1,053,000	1	26
6	\$40,000	14	\$560,000	1	13
7	\$41,000	15	\$615,000	1	14
8	\$42,000	12	\$504,000	0	12
9	\$43,000	11	\$473,000	0	11
10	\$44,000	9	\$396,000	0	9
11	\$44,000	6	\$264,000	0	6
12	\$44,000	24	\$1,056,000	0	24
13	\$44,000	20	\$880,000	0	20
14	\$44,000	18	\$792,000	0	18
15	\$44,000	16	\$704,000	0	16
16	\$44,000	23	\$1,012,000	0	23
17	\$44,000	28	\$1,232,000	1	27
18	\$44,000	12	\$528,000	0	12
19	\$44,000	9	\$396,000	0	9
20	\$44,000	18	\$792,000	0	18
21	\$44,000	9	\$396,000	0	9
22	\$44,000	21	\$924,000	0	21
23	\$44,000	6	\$264,000	0	6
24	\$44,000	8	\$352,000	0	8
25	\$44,000	12	\$528,000	0	12
26	\$44,000	28	\$1,232,000	1	27
27	\$44,000	11	\$484,000	0	11
28	\$44,000	10	\$440,000	0	10
29	\$44,000	40	\$1,760,000	1	39
30	\$44,000	24	\$1,056,000	24	0
		510	\$21,564,000	39	471

Total Payroll    \$21,564,000

Change In Payroll    \$45,000

Average Pay    \$42,282

Average Years    15.60

Average Age    40.60

Turnover Rate    7.65%

## Step Pay Plan Analysis

<b>2010</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	39	\$1,365,000	8	31
2	\$36,000	18	\$648,000	2	16
3	\$37,000	21	\$777,000	2	19
4	\$38,000	17	\$646,000	1	16
5	\$39,000	14	\$546,000	1	13
6	\$40,000	26	\$1,040,000	1	25
7	\$41,000	13	\$533,000	1	12
8	\$42,000	14	\$588,000	0	14
9	\$43,000	12	\$516,000	0	12
10	\$44,000	11	\$484,000	0	11
11	\$44,000	9	\$396,000	0	9
12	\$44,000	6	\$264,000	0	6
13	\$44,000	24	\$1,056,000	0	24
14	\$44,000	20	\$880,000	0	20
15	\$44,000	18	\$792,000	0	18
16	\$44,000	16	\$704,000	0	16
17	\$44,000	23	\$1,012,000	0	23
18	\$44,000	27	\$1,188,000	1	26
19	\$44,000	12	\$528,000	0	12
20	\$44,000	9	\$396,000	0	9
21	\$44,000	18	\$792,000	0	18
22	\$44,000	9	\$396,000	0	9
23	\$44,000	21	\$924,000	0	21
24	\$44,000	6	\$264,000	0	6
25	\$44,000	8	\$352,000	0	8
26	\$44,000	12	\$528,000	0	12
27	\$44,000	27	\$1,188,000	1	26
28	\$44,000	11	\$484,000	0	11
29	\$44,000	10	\$440,000	0	10
30	\$44,000	39	\$1,716,000	39	0
		<b>510</b>	<b>\$21,443,000</b>	<b>57</b>	<b>453</b>

Total Payroll    \$21,443,000

Change In Payroll    (\$121,000)

Average Pay    \$42,045

Average Years    14.98

Average Age    39.98

Turnover Rate    11.18%

## Step Pay Plan Analysis

<b>2011</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	57	\$1,995,000	11	46
2	\$36,000	31	\$1,116,000	3	28
3	\$37,000	16	\$592,000	1	15
4	\$38,000	19	\$722,000	1	18
5	\$39,000	16	\$624,000	1	15
6	\$40,000	13	\$520,000	1	12
7	\$41,000	25	\$1,025,000	1	24
8	\$42,000	12	\$504,000	0	12
9	\$43,000	14	\$602,000	0	14
10	\$44,000	12	\$528,000	0	12
11	\$44,000	11	\$484,000	0	11
12	\$44,000	9	\$396,000	0	9
13	\$44,000	6	\$264,000	0	6
14	\$44,000	24	\$1,056,000	0	24
15	\$44,000	20	\$880,000	0	20
16	\$44,000	18	\$792,000	0	18
17	\$44,000	16	\$704,000	0	16
18	\$44,000	23	\$1,012,000	0	23
19	\$44,000	26	\$1,144,000	1	25
20	\$44,000	12	\$528,000	0	12
21	\$44,000	9	\$396,000	0	9
22	\$44,000	18	\$792,000	0	18
23	\$44,000	9	\$396,000	0	9
24	\$44,000	21	\$924,000	0	21
25	\$44,000	6	\$264,000	0	6
26	\$44,000	8	\$352,000	0	8
27	\$44,000	12	\$528,000	0	12
28	\$44,000	26	\$1,144,000	1	25
29	\$44,000	11	\$484,000	0	11
30	\$44,000	10	\$440,000	10	0
		510	\$21,208,000	31	479

Total Payroll    \$21,208,000

Change In Payroll    (\$235,000)

Average Pay    \$41,584

Average Years    13.52

Average Age    38.52

Turnover Rate    6.08%

## Step Pay Plan Analysis

<b>2012</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	31	\$1,085,000	6	25
2	\$36,000	46	\$1,656,000	5	41
3	\$37,000	28	\$1,036,000	2	26
4	\$38,000	15	\$570,000	1	14
5	\$39,000	18	\$702,000	1	17
6	\$40,000	15	\$600,000	1	14
7	\$41,000	12	\$492,000	0	12
8	\$42,000	24	\$1,008,000	1	23
9	\$43,000	12	\$516,000	0	12
10	\$44,000	14	\$616,000	0	14
11	\$44,000	12	\$528,000	0	12
12	\$44,000	11	\$484,000	0	11
13	\$44,000	9	\$396,000	0	9
14	\$44,000	6	\$264,000	0	6
15	\$44,000	24	\$1,056,000	0	24
16	\$44,000	20	\$880,000	0	20
17	\$44,000	18	\$792,000	0	18
18	\$44,000	16	\$704,000	0	16
19	\$44,000	23	\$1,012,000	0	23
20	\$44,000	25	\$1,100,000	1	24
21	\$44,000	12	\$528,000	0	12
22	\$44,000	9	\$396,000	0	9
23	\$44,000	18	\$792,000	0	18
24	\$44,000	9	\$396,000	0	9
25	\$44,000	21	\$924,000	0	21
26	\$44,000	6	\$264,000	0	6
27	\$44,000	8	\$352,000	0	8
28	\$44,000	12	\$528,000	0	12
29	\$44,000	25	\$1,100,000	1	24
30	\$44,000	11	\$484,000	11	0
		510	\$21,261,000	30	480

Total Payroll    \$21,261,000

Change In Payroll    \$53,000

Average Pay    \$41,688

Average Years    13.75

Average Age    38.75

Turnover Rate    5.88%

## Step Pay Plan Analysis

<b>2013</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	30	\$1,050,000	6	24
2	\$36,000	25	\$900,000	3	22
3	\$37,000	41	\$1,517,000	3	38
4	\$38,000	26	\$988,000	2	24
5	\$39,000	14	\$546,000	1	13
6	\$40,000	17	\$680,000	1	16
7	\$41,000	14	\$574,000	1	13
8	\$42,000	12	\$504,000	0	12
9	\$43,000	23	\$989,000	0	23
10	\$44,000	12	\$528,000	0	12
11	\$44,000	14	\$616,000	0	14
12	\$44,000	12	\$528,000	0	12
13	\$44,000	11	\$484,000	0	11
14	\$44,000	9	\$396,000	0	9
15	\$44,000	6	\$264,000	0	6
16	\$44,000	24	\$1,056,000	0	24
17	\$44,000	20	\$880,000	0	20
18	\$44,000	18	\$792,000	0	18
19	\$44,000	16	\$704,000	0	16
20	\$44,000	23	\$1,012,000	0	23
21	\$44,000	24	\$1,056,000	0	24
22	\$44,000	12	\$528,000	0	12
23	\$44,000	9	\$396,000	0	9
24	\$44,000	18	\$792,000	0	18
25	\$44,000	9	\$396,000	0	9
26	\$44,000	21	\$924,000	0	21
27	\$44,000	6	\$264,000	0	6
28	\$44,000	8	\$352,000	0	8
29	\$44,000	12	\$528,000	0	12
30	\$44,000	24	\$1,056,000	24	0
		510	\$21,300,000	41	469

Total Payroll    \$21,300,000

Change In Payroll    \$39,000

Average Pay    \$41,765

Average Years    13.92

Average Age    38.92

Turnover Rate    8.04%

## Step Pay Plan Analysis

<b>2014</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	41	\$1,435,000	8	33
2	\$36,000	24	\$864,000	2	22
3	\$37,000	22	\$814,000	2	20
4	\$38,000	38	\$1,444,000	2	36
5	\$39,000	24	\$936,000	1	23
6	\$40,000	13	\$520,000	1	12
7	\$41,000	16	\$656,000	1	15
8	\$42,000	13	\$546,000	0	13
9	\$43,000	12	\$516,000	0	12
10	\$44,000	23	\$1,012,000	0	23
11	\$44,000	12	\$528,000	0	12
12	\$44,000	14	\$616,000	0	14
13	\$44,000	12	\$528,000	0	12
14	\$44,000	11	\$484,000	0	11
15	\$44,000	9	\$396,000	0	9
16	\$44,000	6	\$264,000	0	6
17	\$44,000	24	\$1,056,000	0	24
18	\$44,000	20	\$880,000	0	20
19	\$44,000	18	\$792,000	0	18
20	\$44,000	16	\$704,000	0	16
21	\$44,000	23	\$1,012,000	0	23
22	\$44,000	24	\$1,056,000	0	24
23	\$44,000	12	\$528,000	0	12
24	\$44,000	9	\$396,000	0	9
25	\$44,000	18	\$792,000	0	18
26	\$44,000	9	\$396,000	0	9
27	\$44,000	21	\$924,000	0	21
28	\$44,000	6	\$264,000	0	6
29	\$44,000	8	\$352,000	0	8
30	\$44,000	12	\$528,000	12	0
		510	\$21,239,000	29	481

Total Payroll    \$21,239,000

Change In Payroll    (\$61,000)

Average Pay    \$41,645

Average Years    13.42

Average Age    38.42

Turnover Rate    5.69%

## Step Pay Plan Analysis

<b>2015</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	29	\$1,015,000	6	23
2	\$36,000	33	\$1,188,000	3	30
3	\$37,000	22	\$814,000	2	20
4	\$38,000	20	\$760,000	1	19
5	\$39,000	36	\$1,404,000	2	34
6	\$40,000	23	\$920,000	1	22
7	\$41,000	12	\$492,000	0	12
8	\$42,000	15	\$630,000	0	15
9	\$43,000	13	\$559,000	0	13
10	\$44,000	12	\$528,000	0	12
11	\$44,000	23	\$1,012,000	0	23
12	\$44,000	12	\$528,000	0	12
13	\$44,000	14	\$616,000	0	14
14	\$44,000	12	\$528,000	0	12
15	\$44,000	11	\$484,000	0	11
16	\$44,000	9	\$396,000	0	9
17	\$44,000	6	\$264,000	0	6
18	\$44,000	24	\$1,056,000	0	24
19	\$44,000	20	\$880,000	0	20
20	\$44,000	18	\$792,000	0	18
21	\$44,000	16	\$704,000	0	16
22	\$44,000	23	\$1,012,000	0	23
23	\$44,000	24	\$1,056,000	0	24
24	\$44,000	12	\$528,000	0	12
25	\$44,000	9	\$396,000	0	9
26	\$44,000	18	\$792,000	0	18
27	\$44,000	9	\$396,000	0	9
28	\$44,000	21	\$924,000	0	21
29	\$44,000	6	\$264,000	0	6
30	\$44,000	8	\$352,000	8	0
		510	\$21,290,000	23	487

Total Payroll    \$21,290,000

Change In Payroll    \$51,000

Average Pay    \$41,745

Average Years    13.63

Average Age    38.63

Turnover Rate    4.51%

## Step Pay Plan Analysis

<b>2016</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	23	\$805,000	5	18
2	\$36,000	23	\$828,000	2	21
3	\$37,000	30	\$1,110,000	2	28
4	\$38,000	20	\$760,000	1	19
5	\$39,000	19	\$741,000	1	18
6	\$40,000	34	\$1,360,000	2	32
7	\$41,000	22	\$902,000	1	21
8	\$42,000	12	\$504,000	0	12
9	\$43,000	15	\$645,000	0	15
10	\$44,000	13	\$572,000	0	13
11	\$44,000	12	\$528,000	0	12
12	\$44,000	23	\$1,012,000	0	23
13	\$44,000	12	\$528,000	0	12
14	\$44,000	14	\$616,000	0	14
15	\$44,000	12	\$528,000	0	12
16	\$44,000	11	\$484,000	0	11
17	\$44,000	9	\$396,000	0	9
18	\$44,000	6	\$264,000	0	6
19	\$44,000	24	\$1,056,000	0	24
20	\$44,000	20	\$880,000	0	20
21	\$44,000	18	\$792,000	0	18
22	\$44,000	16	\$704,000	0	16
23	\$44,000	23	\$1,012,000	0	23
24	\$44,000	24	\$1,056,000	0	24
25	\$44,000	12	\$528,000	0	12
26	\$44,000	9	\$396,000	0	9
27	\$44,000	18	\$792,000	0	18
28	\$44,000	9	\$396,000	0	9
29	\$44,000	21	\$924,000	0	21
30	\$44,000	6	\$264,000	6	0
		510	\$21,383,000	20	490

Total Payroll    \$21,383,000

Change In Payroll    \$93,000

Average Pay    \$41,927

Average Years    14.08

Average Age    39.08

Turnover Rate    3.92%

## Step Pay Plan Analysis

<b>2017</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	20	\$700,000	4	16
2	\$36,000	18	\$648,000	2	16
3	\$37,000	21	\$777,000	2	19
4	\$38,000	28	\$1,064,000	2	26
5	\$39,000	19	\$741,000	1	18
6	\$40,000	18	\$720,000	1	17
7	\$41,000	32	\$1,312,000	1	31
8	\$42,000	21	\$882,000	1	20
9	\$43,000	12	\$516,000	0	12
10	\$44,000	15	\$660,000	0	15
11	\$44,000	13	\$572,000	0	13
12	\$44,000	12	\$528,000	0	12
13	\$44,000	23	\$1,012,000	0	23
14	\$44,000	12	\$528,000	0	12
15	\$44,000	14	\$616,000	0	14
16	\$44,000	12	\$528,000	0	12
17	\$44,000	11	\$484,000	0	11
18	\$44,000	9	\$396,000	0	9
19	\$44,000	6	\$264,000	0	6
20	\$44,000	24	\$1,056,000	0	24
21	\$44,000	20	\$880,000	0	20
22	\$44,000	18	\$792,000	0	18
23	\$44,000	16	\$704,000	0	16
24	\$44,000	23	\$1,012,000	0	23
25	\$44,000	24	\$1,056,000	0	24
26	\$44,000	12	\$528,000	0	12
27	\$44,000	9	\$396,000	0	9
28	\$44,000	18	\$792,000	0	18
29	\$44,000	9	\$396,000	0	9
30	\$44,000	21	\$924,000	21	0
		510	\$21,484,000	35	475

Total Payroll    \$21,484,000

Change In Payroll    \$101,000

Average Pay    \$42,125

Average Years    14.65

Average Age    39.65

Turnover Rate    6.86%

## Step Pay Plan Analysis

<b>2018</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	35	\$1,225,000	7	28
2	\$36,000	16	\$576,000	2	14
3	\$37,000	16	\$592,000	1	15
4	\$38,000	19	\$722,000	1	18
5	\$39,000	26	\$1,014,000	1	25
6	\$40,000	18	\$720,000	1	17
7	\$41,000	17	\$697,000	1	16
8	\$42,000	31	\$1,302,000	1	30
9	\$43,000	20	\$860,000	0	20
10	\$44,000	12	\$528,000	0	12
11	\$44,000	15	\$660,000	0	15
12	\$44,000	13	\$572,000	0	13
13	\$44,000	12	\$528,000	0	12
14	\$44,000	23	\$1,012,000	0	23
15	\$44,000	12	\$528,000	0	12
16	\$44,000	14	\$616,000	0	14
17	\$44,000	12	\$528,000	0	12
18	\$44,000	11	\$484,000	0	11
19	\$44,000	9	\$396,000	0	9
20	\$44,000	6	\$264,000	0	6
21	\$44,000	24	\$1,056,000	0	24
22	\$44,000	20	\$880,000	0	20
23	\$44,000	18	\$792,000	0	18
24	\$44,000	16	\$704,000	0	16
25	\$44,000	23	\$1,012,000	0	23
26	\$44,000	24	\$1,056,000	0	24
27	\$44,000	12	\$528,000	0	12
28	\$44,000	9	\$396,000	0	9
29	\$44,000	18	\$792,000	0	18
30	\$44,000	9	\$396,000	9	0
		510	\$21,436,000	24	486

Total Payroll    \$21,436,000

Change In Payroll    (\$48,000)

Average Pay    \$42,031

Average Years    14.32

Average Age    39.32

Turnover Rate    4.71%

## Step Pay Plan Analysis

<b>2019</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	24	\$840,000	5	19
2	\$36,000	28	\$1,008,000	3	25
3	\$37,000	14	\$518,000	1	13
4	\$38,000	15	\$570,000	1	14
5	\$39,000	18	\$702,000	1	17
6	\$40,000	25	\$1,000,000	1	24
7	\$41,000	17	\$697,000	1	16
8	\$42,000	16	\$672,000	0	16
9	\$43,000	30	\$1,290,000	1	29
10	\$44,000	20	\$880,000	0	20
11	\$44,000	12	\$528,000	0	12
12	\$44,000	15	\$660,000	0	15
13	\$44,000	13	\$572,000	0	13
14	\$44,000	12	\$528,000	0	12
15	\$44,000	23	\$1,012,000	0	23
16	\$44,000	12	\$528,000	0	12
17	\$44,000	14	\$616,000	0	14
18	\$44,000	12	\$528,000	0	12
19	\$44,000	11	\$484,000	0	11
20	\$44,000	9	\$396,000	0	9
21	\$44,000	6	\$264,000	0	6
22	\$44,000	24	\$1,056,000	0	24
23	\$44,000	20	\$880,000	0	20
24	\$44,000	18	\$792,000	0	18
25	\$44,000	16	\$704,000	0	16
26	\$44,000	23	\$1,012,000	0	23
27	\$44,000	24	\$1,056,000	0	24
28	\$44,000	12	\$528,000	0	12
29	\$44,000	9	\$396,000	0	9
30	\$44,000	18	\$792,000	18	0
		510	\$21,509,000	32	478

Total Payroll    \$21,509,000

Change In Payroll    \$73,000

Average Pay    \$42,175

Average Years    14.70

Average Age    39.70

Turnover Rate    6.27%

## Step Pay Plan Analysis

<b>2020</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	32	\$1,120,000	6	26
2	\$36,000	19	\$684,000	2	17
3	\$37,000	25	\$925,000	2	23
4	\$38,000	13	\$494,000	1	12
5	\$39,000	14	\$546,000	1	13
6	\$40,000	17	\$680,000	1	16
7	\$41,000	24	\$984,000	1	23
8	\$42,000	16	\$672,000	0	16
9	\$43,000	16	\$688,000	0	16
10	\$44,000	29	\$1,276,000	1	28
11	\$44,000	20	\$880,000	0	20
12	\$44,000	12	\$528,000	0	12
13	\$44,000	15	\$660,000	0	15
14	\$44,000	13	\$572,000	0	13
15	\$44,000	12	\$528,000	0	12
16	\$44,000	23	\$1,012,000	0	23
17	\$44,000	12	\$528,000	0	12
18	\$44,000	14	\$616,000	0	14
19	\$44,000	12	\$528,000	0	12
20	\$44,000	11	\$484,000	0	11
21	\$44,000	9	\$396,000	0	9
22	\$44,000	6	\$264,000	0	6
23	\$44,000	24	\$1,056,000	0	24
24	\$44,000	20	\$880,000	0	20
25	\$44,000	18	\$792,000	0	18
26	\$44,000	16	\$704,000	0	16
27	\$44,000	23	\$1,012,000	0	23
28	\$44,000	24	\$1,056,000	0	24
29	\$44,000	12	\$528,000	0	12
30	\$44,000	9	\$396,000	9	0
		510	\$21,489,000	24	486

Total Payroll    \$21,489,000

Change In Payroll    (\$20,000)

Average Pay    \$42,135

Average Years    14.55

Average Age    39.55

Turnover Rate    4.71%

## Step Pay Plan Analysis

<b>2021</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	24	\$840,000	5	19
2	\$36,000	26	\$936,000	3	23
3	\$37,000	17	\$629,000	1	16
4	\$38,000	23	\$874,000	1	22
5	\$39,000	12	\$468,000	1	11
6	\$40,000	13	\$520,000	1	12
7	\$41,000	16	\$656,000	1	15
8	\$42,000	23	\$966,000	1	22
9	\$43,000	16	\$688,000	0	16
10	\$44,000	16	\$704,000	0	16
11	\$44,000	28	\$1,232,000	1	27
12	\$44,000	20	\$880,000	0	20
13	\$44,000	12	\$528,000	0	12
14	\$44,000	15	\$660,000	0	15
15	\$44,000	13	\$572,000	0	13
16	\$44,000	12	\$528,000	0	12
17	\$44,000	23	\$1,012,000	0	23
18	\$44,000	12	\$528,000	0	12
19	\$44,000	14	\$616,000	0	14
20	\$44,000	12	\$528,000	0	12
21	\$44,000	11	\$484,000	0	11
22	\$44,000	9	\$396,000	0	9
23	\$44,000	6	\$264,000	0	6
24	\$44,000	24	\$1,056,000	0	24
25	\$44,000	20	\$880,000	0	20
26	\$44,000	18	\$792,000	0	18
27	\$44,000	16	\$704,000	0	16
28	\$44,000	23	\$1,012,000	0	23
29	\$44,000	24	\$1,056,000	0	24
30	\$44,000	12	\$528,000	12	0
		510	\$21,537,000	27	483

Total Payroll    \$21,537,000

Change In Payroll    \$48,000

Average Pay    \$42,229

Average Years    14.93

Average Age    39.93

Turnover Rate    5.29%

## Step Pay Plan Analysis

<b>2022</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	27	\$945,000	5	22
2	\$36,000	19	\$684,000	2	17
3	\$37,000	23	\$851,000	2	21
4	\$38,000	16	\$608,000	1	15
5	\$39,000	22	\$858,000	1	21
6	\$40,000	11	\$440,000	1	10
7	\$41,000	12	\$492,000	0	12
8	\$42,000	15	\$630,000	0	15
9	\$43,000	22	\$946,000	0	22
10	\$44,000	16	\$704,000	0	16
11	\$44,000	16	\$704,000	0	16
12	\$44,000	27	\$1,188,000	1	26
13	\$44,000	20	\$880,000	0	20
14	\$44,000	12	\$528,000	0	12
15	\$44,000	15	\$660,000	0	15
16	\$44,000	13	\$572,000	0	13
17	\$44,000	12	\$528,000	0	12
18	\$44,000	23	\$1,012,000	0	23
19	\$44,000	12	\$528,000	0	12
20	\$44,000	14	\$616,000	0	14
21	\$44,000	12	\$528,000	0	12
22	\$44,000	11	\$484,000	0	11
23	\$44,000	9	\$396,000	0	9
24	\$44,000	6	\$264,000	0	6
25	\$44,000	24	\$1,056,000	0	24
26	\$44,000	20	\$880,000	0	20
27	\$44,000	18	\$792,000	0	18
28	\$44,000	16	\$704,000	0	16
29	\$44,000	23	\$1,012,000	0	23
30	\$44,000	24	\$1,056,000	24	0
		510	\$21,546,000	37	473

Total Payroll    \$21,546,000

Change In Payroll    \$9,000

Average Pay    \$42,247

Average Years    15.12

Average Age    40.12

Turnover Rate    7.25%

## Step Pay Plan Analysis

<b>2023</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	37	\$1,295,000	7	30
2	\$36,000	22	\$792,000	2	20
3	\$37,000	17	\$629,000	1	16
4	\$38,000	21	\$798,000	1	20
5	\$39,000	15	\$585,000	1	14
6	\$40,000	21	\$840,000	1	20
7	\$41,000	10	\$410,000	0	10
8	\$42,000	12	\$504,000	0	12
9	\$43,000	15	\$645,000	0	15
10	\$44,000	22	\$968,000	0	22
11	\$44,000	16	\$704,000	0	16
12	\$44,000	16	\$704,000	0	16
13	\$44,000	26	\$1,144,000	1	25
14	\$44,000	20	\$880,000	0	20
15	\$44,000	12	\$528,000	0	12
16	\$44,000	15	\$660,000	0	15
17	\$44,000	13	\$572,000	0	13
18	\$44,000	12	\$528,000	0	12
19	\$44,000	23	\$1,012,000	0	23
20	\$44,000	12	\$528,000	0	12
21	\$44,000	14	\$616,000	0	14
22	\$44,000	12	\$528,000	0	12
23	\$44,000	11	\$484,000	0	11
24	\$44,000	9	\$396,000	0	9
25	\$44,000	6	\$264,000	0	6
26	\$44,000	24	\$1,056,000	0	24
27	\$44,000	20	\$880,000	0	20
28	\$44,000	18	\$792,000	0	18
29	\$44,000	16	\$704,000	0	16
30	\$44,000	23	\$1,012,000	23	0
		510	\$21,458,000	37	473

Total Payroll    \$21,458,000

Change In Payroll    (\$88,000)

Average Pay    \$42,075

Average Years    14.62

Average Age    39.62

Turnover Rate    7.25%

## Step Pay Plan Analysis

<b>2024</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	37	\$1,295,000	7	30
2	\$36,000	30	\$1,080,000	3	27
3	\$37,000	20	\$740,000	2	18
4	\$38,000	16	\$608,000	1	15
5	\$39,000	20	\$780,000	1	19
6	\$40,000	14	\$560,000	1	13
7	\$41,000	20	\$820,000	1	19
8	\$42,000	10	\$420,000	0	10
9	\$43,000	12	\$516,000	0	12
10	\$44,000	15	\$660,000	0	15
11	\$44,000	22	\$968,000	0	22
12	\$44,000	16	\$704,000	0	16
13	\$44,000	16	\$704,000	0	16
14	\$44,000	25	\$1,100,000	1	24
15	\$44,000	20	\$880,000	0	20
16	\$44,000	12	\$528,000	0	12
17	\$44,000	15	\$660,000	0	15
18	\$44,000	13	\$572,000	0	13
19	\$44,000	12	\$528,000	0	12
20	\$44,000	23	\$1,012,000	0	23
21	\$44,000	12	\$528,000	0	12
22	\$44,000	14	\$616,000	0	14
23	\$44,000	12	\$528,000	0	12
24	\$44,000	11	\$484,000	0	11
25	\$44,000	9	\$396,000	0	9
26	\$44,000	6	\$264,000	0	6
27	\$44,000	24	\$1,056,000	0	24
28	\$44,000	20	\$880,000	0	20
29	\$44,000	18	\$792,000	0	18
30	\$44,000	16	\$704,000	16	0
		510	\$21,383,000	33	477

Total Payroll    \$21,383,000

Change In Payroll    (\$75,000)

Average Pay    \$41,927

Average Years    14.19

Average Age    39.19

Turnover Rate    6.47%

## Step Pay Plan Analysis

<b>2025</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	33	\$1,155,000	7	26
2	\$36,000	30	\$1,080,000	3	27
3	\$37,000	27	\$999,000	2	25
4	\$38,000	18	\$684,000	1	17
5	\$39,000	15	\$585,000	1	14
6	\$40,000	19	\$760,000	1	18
7	\$41,000	13	\$533,000	1	12
8	\$42,000	19	\$798,000	1	18
9	\$43,000	10	\$430,000	0	10
10	\$44,000	12	\$528,000	0	12
11	\$44,000	15	\$660,000	0	15
12	\$44,000	22	\$968,000	0	22
13	\$44,000	16	\$704,000	0	16
14	\$44,000	16	\$704,000	0	16
15	\$44,000	24	\$1,056,000	0	24
16	\$44,000	20	\$880,000	0	20
17	\$44,000	12	\$528,000	0	12
18	\$44,000	15	\$660,000	0	15
19	\$44,000	13	\$572,000	0	13
20	\$44,000	12	\$528,000	0	12
21	\$44,000	23	\$1,012,000	0	23
22	\$44,000	12	\$528,000	0	12
23	\$44,000	14	\$616,000	0	14
24	\$44,000	12	\$528,000	0	12
25	\$44,000	11	\$484,000	0	11
26	\$44,000	9	\$396,000	0	9
27	\$44,000	6	\$264,000	0	6
28	\$44,000	24	\$1,056,000	0	24
29	\$44,000	20	\$880,000	0	20
30	\$44,000	18	\$792,000	18	0
		510	\$21,368,000	35	475

Total Payroll    \$21,368,000

Change In Payroll    (\$15,000)

Average Pay    \$41,898

Average Years    14.14

Average Age    39.14

Turnover Rate    6.86%

## Step Pay Plan Analysis

<b>2026</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	35	\$1,225,000	7	28
2	\$36,000	26	\$936,000	3	23
3	\$37,000	27	\$999,000	2	25
4	\$38,000	25	\$950,000	2	23
5	\$39,000	17	\$663,000	1	16
6	\$40,000	14	\$560,000	1	13
7	\$41,000	18	\$738,000	1	17
8	\$42,000	12	\$504,000	0	12
9	\$43,000	18	\$774,000	0	18
10	\$44,000	10	\$440,000	0	10
11	\$44,000	12	\$528,000	0	12
12	\$44,000	15	\$660,000	0	15
13	\$44,000	22	\$968,000	0	22
14	\$44,000	16	\$704,000	0	16
15	\$44,000	16	\$704,000	0	16
16	\$44,000	24	\$1,056,000	0	24
17	\$44,000	20	\$880,000	0	20
18	\$44,000	12	\$528,000	0	12
19	\$44,000	15	\$660,000	0	15
20	\$44,000	13	\$572,000	0	13
21	\$44,000	12	\$528,000	0	12
22	\$44,000	23	\$1,012,000	0	23
23	\$44,000	12	\$528,000	0	12
24	\$44,000	14	\$616,000	0	14
25	\$44,000	12	\$528,000	0	12
26	\$44,000	11	\$484,000	0	11
27	\$44,000	9	\$396,000	0	9
28	\$44,000	6	\$264,000	0	6
29	\$44,000	24	\$1,056,000	0	24
30	\$44,000	20	\$880,000	20	0
		510	\$21,341,000	37	473

Total Payroll    \$21,341,000

Change In Payroll    (\$27,000)

Average Pay    \$41,845

Average Years    13.98

Average Age    38.98

Turnover Rate    7.25%

## Step Pay Plan Analysis

<b>2027</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	37	\$1,295,000	7	30
2	\$36,000	28	\$1,008,000	3	25
3	\$37,000	23	\$851,000	2	21
4	\$38,000	25	\$950,000	2	23
5	\$39,000	23	\$897,000	1	22
6	\$40,000	16	\$640,000	1	15
7	\$41,000	13	\$533,000	1	12
8	\$42,000	17	\$714,000	1	16
9	\$43,000	12	\$516,000	0	12
10	\$44,000	18	\$792,000	0	18
11	\$44,000	10	\$440,000	0	10
12	\$44,000	12	\$528,000	0	12
13	\$44,000	15	\$660,000	0	15
14	\$44,000	22	\$968,000	0	22
15	\$44,000	16	\$704,000	0	16
16	\$44,000	16	\$704,000	0	16
17	\$44,000	24	\$1,056,000	0	24
18	\$44,000	20	\$880,000	0	20
19	\$44,000	12	\$528,000	0	12
20	\$44,000	15	\$660,000	0	15
21	\$44,000	13	\$572,000	0	13
22	\$44,000	12	\$528,000	0	12
23	\$44,000	23	\$1,012,000	0	23
24	\$44,000	12	\$528,000	0	12
25	\$44,000	14	\$616,000	0	14
26	\$44,000	12	\$528,000	0	12
27	\$44,000	11	\$484,000	0	11
28	\$44,000	9	\$396,000	0	9
29	\$44,000	6	\$264,000	0	6
30	\$44,000	24	\$1,056,000	24	0
		510	\$21,308,000	42	468

Total Payroll    \$21,308,000

Change In Payroll    (\$33,000)

Average Pay    \$41,780

Average Years    13.72

Average Age    38.72

Turnover Rate    8.24%

## Step Pay Plan Analysis

<b>2028</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	42	\$1,470,000	8	34
2	\$36,000	30	\$1,080,000	3	27
3	\$37,000	25	\$925,000	2	23
4	\$38,000	21	\$798,000	1	20
5	\$39,000	23	\$897,000	1	22
6	\$40,000	22	\$880,000	1	21
7	\$41,000	15	\$615,000	1	14
8	\$42,000	12	\$504,000	0	12
9	\$43,000	16	\$688,000	0	16
10	\$44,000	12	\$528,000	0	12
11	\$44,000	18	\$792,000	0	18
12	\$44,000	10	\$440,000	0	10
13	\$44,000	12	\$528,000	0	12
14	\$44,000	15	\$660,000	0	15
15	\$44,000	22	\$968,000	0	22
16	\$44,000	16	\$704,000	0	16
17	\$44,000	16	\$704,000	0	16
18	\$44,000	24	\$1,056,000	0	24
19	\$44,000	20	\$880,000	0	20
20	\$44,000	12	\$528,000	0	12
21	\$44,000	15	\$660,000	0	15
22	\$44,000	13	\$572,000	0	13
23	\$44,000	12	\$528,000	0	12
24	\$44,000	23	\$1,012,000	0	23
25	\$44,000	12	\$528,000	0	12
26	\$44,000	14	\$616,000	0	14
27	\$44,000	12	\$528,000	0	12
28	\$44,000	11	\$484,000	0	11
29	\$44,000	9	\$396,000	0	9
30	\$44,000	6	\$264,000	6	0
		<b>510</b>	<b>\$21,233,000</b>	<b>23</b>	<b>487</b>

Total Payroll    \$21,233,000

Change In Payroll    (\$75,000)

Average Pay    \$41,633

Average Years    13.20

Average Age    38.20

Turnover Rate    4.51%

## Step Pay Plan Analysis

<b>2029</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	23	\$805,000	5	18
2	\$36,000	34	\$1,224,000	3	31
3	\$37,000	27	\$999,000	2	25
4	\$38,000	23	\$874,000	1	22
5	\$39,000	20	\$780,000	1	19
6	\$40,000	22	\$880,000	1	21
7	\$41,000	21	\$861,000	1	20
8	\$42,000	14	\$588,000	0	14
9	\$43,000	12	\$516,000	0	12
10	\$44,000	16	\$704,000	0	16
11	\$44,000	12	\$528,000	0	12
12	\$44,000	18	\$792,000	0	18
13	\$44,000	10	\$440,000	0	10
14	\$44,000	12	\$528,000	0	12
15	\$44,000	15	\$660,000	0	15
16	\$44,000	22	\$968,000	0	22
17	\$44,000	16	\$704,000	0	16
18	\$44,000	16	\$704,000	0	16
19	\$44,000	24	\$1,056,000	0	24
20	\$44,000	20	\$880,000	0	20
21	\$44,000	12	\$528,000	0	12
22	\$44,000	15	\$660,000	0	15
23	\$44,000	13	\$572,000	0	13
24	\$44,000	12	\$528,000	0	12
25	\$44,000	23	\$1,012,000	0	23
26	\$44,000	12	\$528,000	0	12
27	\$44,000	14	\$616,000	0	14
28	\$44,000	12	\$528,000	0	12
29	\$44,000	11	\$484,000	0	11
30	\$44,000	9	\$396,000	9	0
		510	\$21,343,000	23	487

Total Payroll    \$21,343,000

Change In Payroll    \$110,000

Average Pay    \$41,849

Average Years    13.77

Average Age    38.77

Turnover Rate    4.51%

## Step Pay Plan Analysis

<b>2030</b>					
Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	23	\$805,000	5	18
2	\$36,000	18	\$648,000	2	16
3	\$37,000	31	\$1,147,000	2	29
4	\$38,000	25	\$950,000	2	23
5	\$39,000	22	\$858,000	1	21
6	\$40,000	19	\$760,000	1	18
7	\$41,000	21	\$861,000	1	20
8	\$42,000	20	\$840,000	1	19
9	\$43,000	14	\$602,000	0	14
10	\$44,000	12	\$528,000	0	12
11	\$44,000	16	\$704,000	0	16
12	\$44,000	12	\$528,000	0	12
13	\$44,000	18	\$792,000	0	18
14	\$44,000	10	\$440,000	0	10
15	\$44,000	12	\$528,000	0	12
16	\$44,000	15	\$660,000	0	15
17	\$44,000	22	\$968,000	0	22
18	\$44,000	16	\$704,000	0	16
19	\$44,000	16	\$704,000	0	16
20	\$44,000	24	\$1,056,000	0	24
21	\$44,000	20	\$880,000	0	20
22	\$44,000	12	\$528,000	0	12
23	\$44,000	15	\$660,000	0	15
24	\$44,000	13	\$572,000	0	13
25	\$44,000	12	\$528,000	0	12
26	\$44,000	23	\$1,012,000	0	23
27	\$44,000	12	\$528,000	0	12
28	\$44,000	14	\$616,000	0	14
29	\$44,000	12	\$528,000	0	12
30	\$44,000	11	\$484,000	11	0
		510	\$21,419,000	26	484

Total Payroll    \$21,419,000

Change In Payroll    \$76,000

Average Pay    \$41,998

Average Years    14.16

Average Age    39.16

Turnover Rate    5.10%

# Step Pay Plan Analysis

## 2031

Year	Rate	Officers	Payroll	Exits	Advances
Vacant	\$35,000	0	\$0	0	0
1	\$35,000	26	\$910,000	5	21
2	\$36,000	18	\$648,000	2	16
3	\$37,000	16	\$592,000	1	15
4	\$38,000	29	\$1,102,000	2	27
5	\$39,000	23	\$897,000	1	22
6	\$40,000	21	\$840,000	1	20
7	\$41,000	18	\$738,000	1	17
8	\$42,000	20	\$840,000	1	19
9	\$43,000	19	\$817,000	0	19
10	\$44,000	14	\$616,000	0	14
11	\$44,000	12	\$528,000	0	12
12	\$44,000	16	\$704,000	0	16
13	\$44,000	12	\$528,000	0	12
14	\$44,000	18	\$792,000	0	18
15	\$44,000	10	\$440,000	0	10
16	\$44,000	12	\$528,000	0	12
17	\$44,000	15	\$660,000	0	15
18	\$44,000	22	\$968,000	0	22
19	\$44,000	16	\$704,000	0	16
20	\$44,000	16	\$704,000	0	16
21	\$44,000	24	\$1,056,000	0	24
22	\$44,000	20	\$880,000	0	20
23	\$44,000	12	\$528,000	0	12
24	\$44,000	15	\$660,000	0	15
25	\$44,000	13	\$572,000	0	13
26	\$44,000	12	\$528,000	0	12
27	\$44,000	23	\$1,012,000	0	23
28	\$44,000	12	\$528,000	0	12
29	\$44,000	14	\$616,000	0	14
30	\$44,000	12	\$528,000	12	0
		510	\$21,464,000	26	484

Total Payroll    \$21,464,000

Change In Payroll    \$45,000

Average Pay    \$42,086

Average Years    14.42

Average Age    39.42

Turnover Rate    5.10%

# Step Pay Plan Analysis

## Recap

Year	Payroll	Change	Average	Seniority	Age	Turnover
2001	\$21,543,000	\$0	\$42,241	14	38	4.31%
2002	\$21,610,000	\$67,000	\$42,373	14	39	5.49%
2003	\$21,597,000	(\$13,000)	\$42,347	14	39	4.71%
2004	\$21,629,000	\$32,000	\$42,410	15	40	8.82%
2005	\$21,456,000	(\$173,000)	\$42,071	14	39	4.51%
2006	\$21,535,000	\$79,000	\$42,225	14	39	5.10%
2007	\$21,548,000	\$13,000	\$42,251	15	40	5.69%
2008	\$21,519,000	(\$29,000)	\$42,194	15	40	4.31%
2009	\$21,564,000	\$45,000	\$42,282	15	40	7.65%
2010	\$21,443,000	(\$121,000)	\$42,045	14	39	11.18%
2011	\$21,208,000	(\$235,000)	\$41,584	13	38	6.08%
2012	\$21,261,000	\$53,000	\$41,688	13	38	5.88%
2013	\$21,300,000	\$39,000	\$41,765	13	38	8.04%
2014	\$21,239,000	(\$61,000)	\$41,645	13	38	5.69%
2015	\$21,290,000	\$51,000	\$41,745	13	38	4.51%
2016	\$21,383,000	\$93,000	\$41,927	14	39	3.92%
2017	\$21,484,000	\$101,000	\$42,125	14	39	6.86%
2018	\$21,436,000	(\$48,000)	\$42,031	14	39	4.71%
2019	\$21,509,000	\$73,000	\$42,175	14	39	6.27%
2020	\$21,489,000	(\$20,000)	\$42,135	14	39	4.71%
2021	\$21,537,000	\$48,000	\$42,229	14	39	5.29%
2022	\$21,546,000	\$9,000	\$42,247	15	40	7.25%
2023	\$21,458,000	(\$88,000)	\$42,075	14	39	7.25%
2024	\$21,383,000	(\$75,000)	\$41,927	14	39	6.47%
2025	\$21,368,000	(\$15,000)	\$41,898	14	39	6.86%
2026	\$21,341,000	(\$27,000)	\$41,845	13	38	7.25%
2027	\$21,308,000	(\$33,000)	\$41,780	13	38	8.24%
2028	\$21,233,000	(\$75,000)	\$41,633	13	38	4.51%
2029	\$21,343,000	\$110,000	\$41,849	13	38	4.51%
2030	\$21,419,000	\$76,000	\$41,998	14	39	5.10%
2031	\$21,464,000	\$45,000	\$42,086	14	39	5.10%
						6.01%

# Annual Payroll

