

Study

Municipal Review of the City of Escondido

*Prepared by:
San Diego Taxpayers Educational Foundation*

June 2022

2508 Historic Decatur Rd. #220 • San Diego, CA 92106
info@sdcta.org • (619) 234-6423 • www.sdcta.org/foundation

Federal Tax Identification Number: 33-0354443

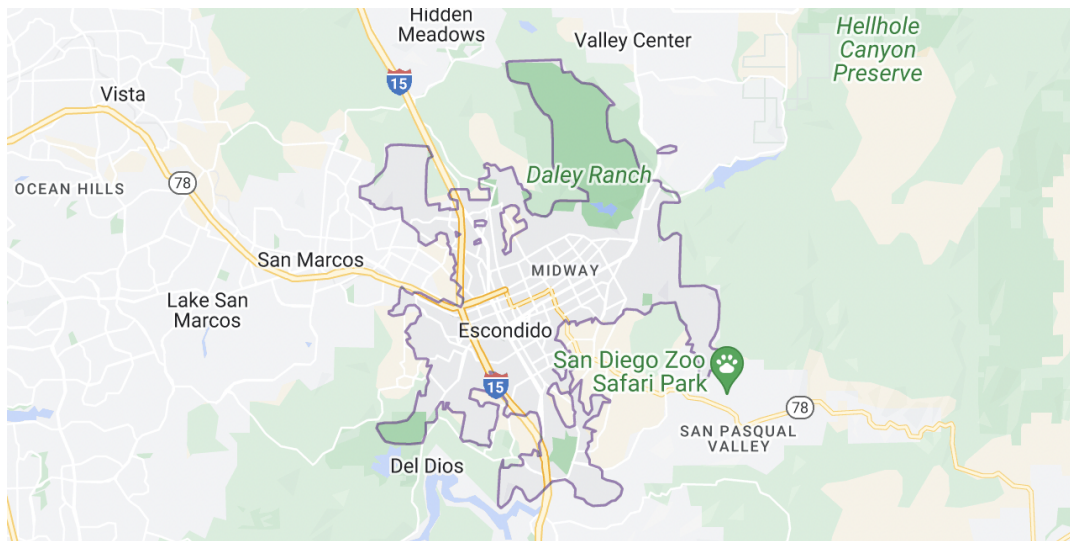
Escondido Municipal Review

June 2022

City of Escondido General Statistics¹

Date of Incorporation: October 8, 1888	Type of City: General Law
Population: 151,115	Size of City: 37 square miles
Median Household Income: \$62,319	General Fund Budget: \$117.1 million
# of Full Time Employees: -	Sales and Use Tax Rate: 7.75%
# of Households: 48,268	# of Businesses: -

of Household Building Permits: 69 (FY 2020)



Source: Google Maps

Executive Summary

The San Diego Taxpayers Educational Foundation (SDTEF) periodically conducts reviews of municipal agencies in San Diego County. This is to provide taxpayers and the general public some basic information about their local governments. This report, like other municipal reviews, summarizes a shared and validated baseline of information for all stakeholders so that public policy recommendations by any organization, including the San Diego County Taxpayers Association (SDCTA), can be based on well-researched and factual findings.

Key Findings

- Property and sales tax accounted for approximately 82.09% of the City of Escondido's total governmental tax revenue for FY 2021.

¹ Unless otherwise noted, all data found in this document was taken from the FY 2012 through FY 2022 annual operating budgets and the FY 2012 through FY 2021 Escondido Comprehensive Annual Financial Reports, found at: <https://www.escondido.org/annual-operating-budget>
<https://www.escondido.org/annual-comprehensive-financial-report>

- Escondido’s largest FY 2021 budgeted expenditures were for public safety, specifically 57.84% of governmental expenditures.
- Core services, such as general government, public safety, public works, community services, and other key governmental functions are supported by major revenue sources that primarily include property tax, sales tax, and other taxes.
- These three sources generated \$89.6 million in revenue in FY 2021, which accounted for 73.80% of the City’s General Fund revenue.
- The City has seen decreases in staffing alongside increases in population in the period from FY 2012 to FY 2021.
- The City’s contribution to its pension fund has increased by 81.63% from FY 2015 to FY 2021 and will continue to consume greater portions of City expenditures. For FY 2022, there is a projected increase of \$2.3 million or 9.5%.

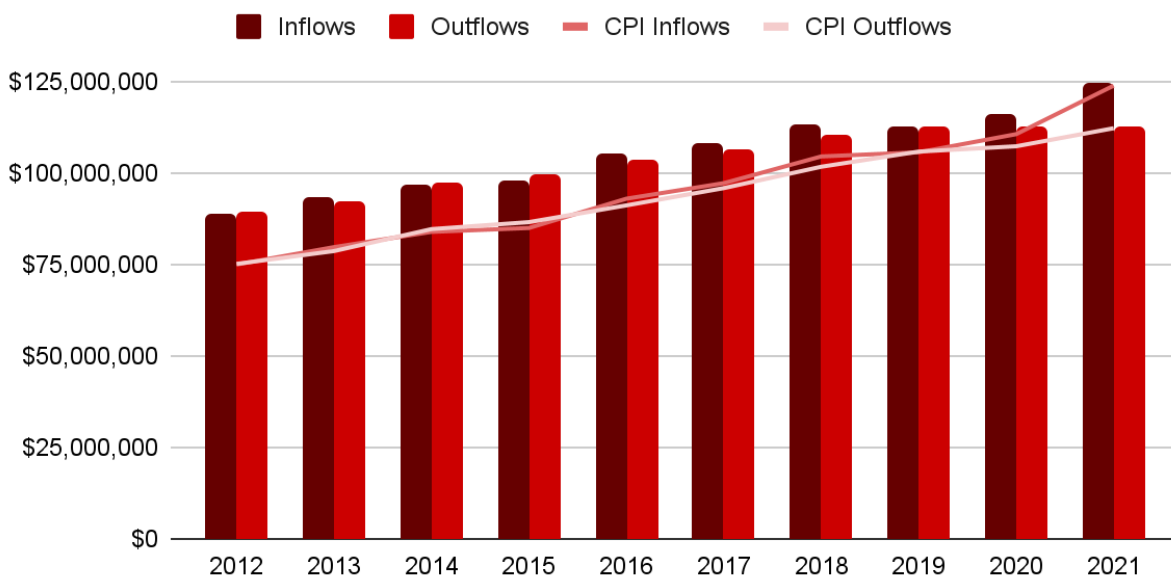
General Fund

(data found in appendix A)

The General Fund’s balance increased by 25.5% in FY 2021, due to unanticipated increases in sales tax and property tax revenue and a reduction in fiscal year operating expenditures.

General Fund expenditures also increased in FY 2021, due to negotiated increases to employee services and training. The following graph outlines General Fund inflows (revenues, transfers in, sale of city property, sale of capital assets, and debt issuance) and outflows (expenditures and transfers out) within the City of Escondido for the period FY 2012 – FY 2021.

City of Escondido General Fund Inflows and Outflows FY 2012 - FY 2021



Source: FY 2012 – FY 2021 Comprehensive Annual Financial Reports; In 2021 Dollars

The FY 2022 adopted budget includes General Fund revenues and expenditures of \$117.6 million, representing a net 2% increase in revenue and 8.8% increase in expenditure from FY 2021. Expenditures are supported by a combination of revenues, transfers from other funds, and advance paybacks to fund general government support services, community services, community development, public works, engineering, police, fire, community relations & California Center for the Arts, Escondido, and non-departmental expenditures. Adopted expenditure increases are due to various factors such as the addition of a strategy to improve traffic flow and safety and additional staffing and resources for public works and police.

At the end of FY 2021, the City had \$17,392,319 in General Fund reserves. The City’s Fund Balance Policy, established in 2015, defines a target General Fund Reserve balance of 25 percent of general fund operating revenues. The City reviews the General Fund target Reserve risk factor analysis yearly to determine if the target Reserve balance has changed. The Reserve balance is “available to fund one-time unanticipated expenditure requirements, local disasters, or when actual revenue received is less than the amount budgeted resulting in an operating deficit in the General Fund.”²

City of Escondido General Fund Reserves, FY 2012 – FY 2021

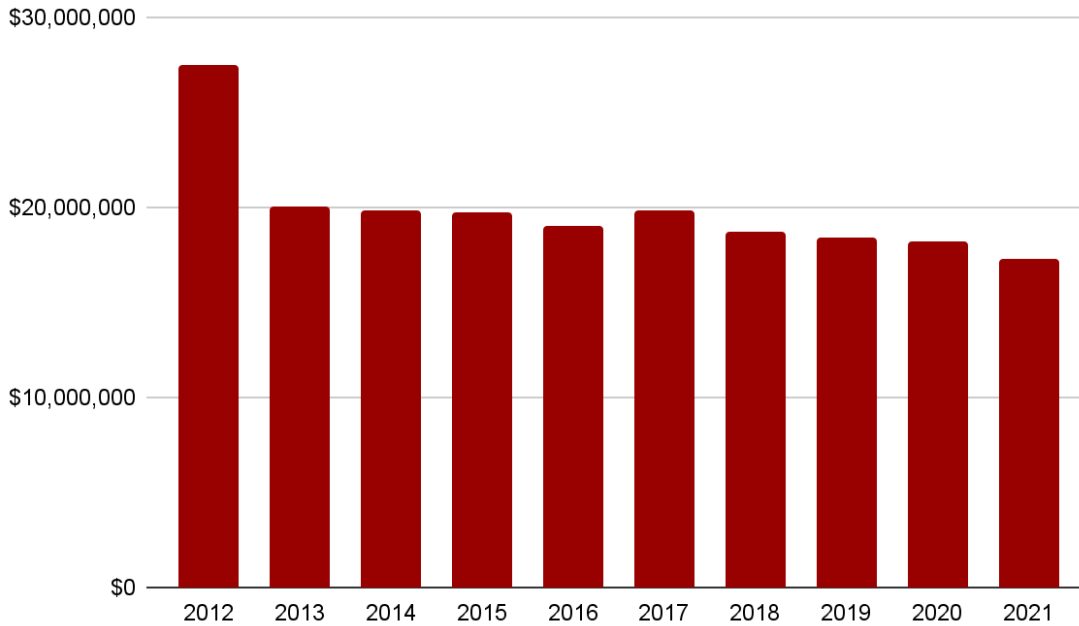
Fiscal Year	General Fund Reserves	% Change in GF Reserves
2012	\$27,480,893	
2013	\$20,018,965	(27.15%)
2014	\$19,824,238	(0.97%)
2015	\$19,757,292	(0.34%)
2016	\$19,071,587	(3.47%)
2017	\$19,811,288	3.88%
2018	\$18,758,905	(5.31%)
2019	\$18,434,036	(1.73%)
2020	\$18,209,378	(1.22%)
2021	\$17,392,319	(4.83%)

Source: FY 2012 – FY 2021 Comprehensive Annual Financial Reports; In 2021 Dollars

The following graph displays Escondido’s General Fund reserves available for contingencies for FY 2012 to FY 2021.

² City of Escondido Fund Balance Policy:
https://www.escondido.org/Data/Sites/1/media/PDFs/Finance/CityFinancialPolicy_FundBalancePolicy_R2015_215.pdf

City of Escondido Available General Fund Reserves FY 2012 - FY 2021



Source: FY 2012 – FY 2021 Comprehensive Annual Financial Reports; In 2021 Dollars

Governmental Tax Revenue

(data found in appendix B)

The City of Escondido collects several types of taxes including: sales, property, franchise, transient occupancy (TOT), business license, transfer station, and refuse taxes, with the last five being listed under Other Tax Revenue in some financial reports.

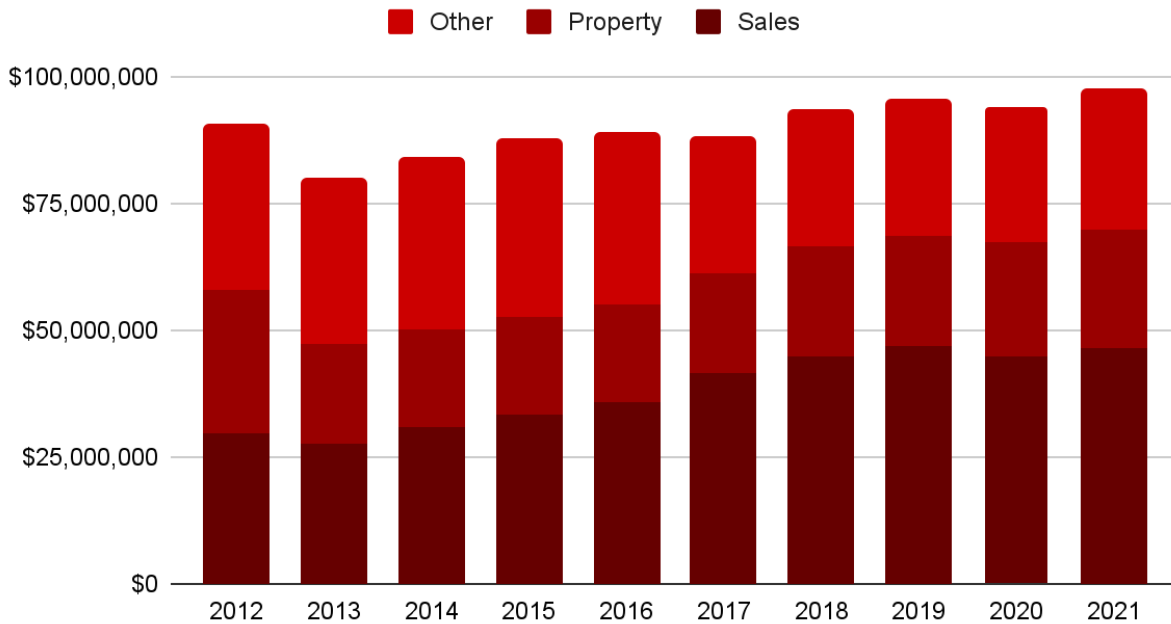
Governmental Tax Revenues by Source

Tax	Governmental Revenue		Overall Change	Percent of Total Governmental Tax Revenue	
	FY 2012	FY 2021		FY 2012	FY 2021
Sales	\$30,133,236	\$46,937,000	55.76%	33.33%	48.17%
Property	\$28,395,961	\$23,164,000	(18.43%)	31.41%	23.77%
Other	\$31,879,954	\$27,241,213	(14.55%)	35.26%	27.96%

Source: FY 2012 and FY 2021 Comprehensive Annual Financial Reports; In 2021 Dollars

Sales tax and property tax revenues have historically served as the two largest sources of governmental tax revenue for the City of Escondido. Total tax revenue for the City of Escondido has grown by an average of 0.96% per year between FY 2012 and FY 2021.

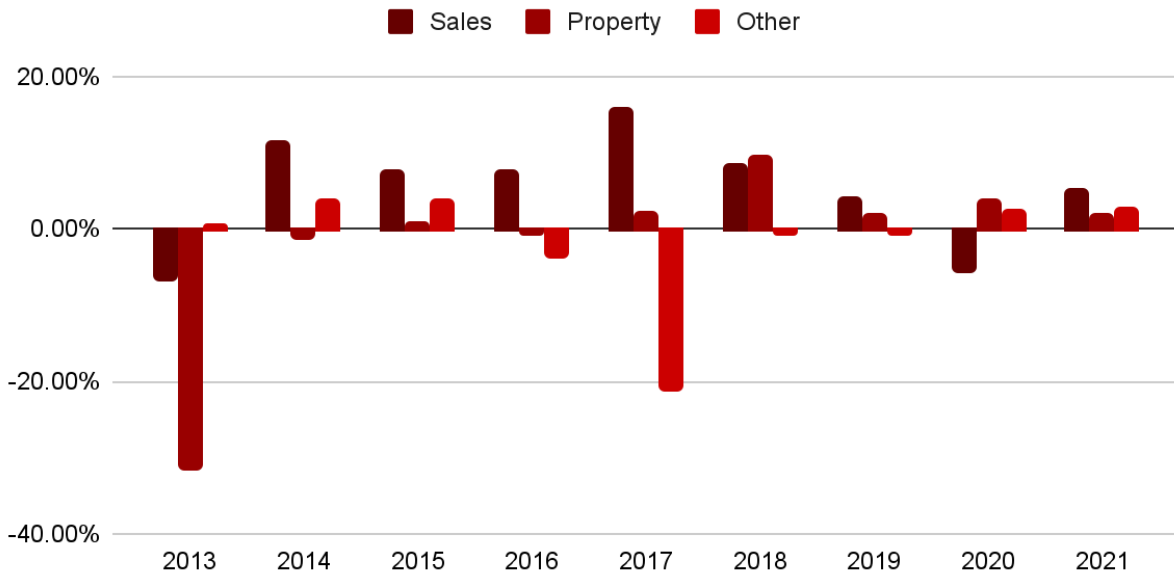
City of Escondido Tax Revenue FY 2012 - FY 2021



Source: FY 2012 – FY 2021 Comprehensive Annual Financial Reports; In 2021 Dollars

The FY 2022 adopted budget includes increases in both sales tax revenue due to prior trends in tax receipts and in property tax revenue due to increased development activity and strong demand for housing. The following graph depicts observed tax revenue changes from year to year.

City of Escondido Governmental Tax Revenue Growth FY 2012 - FY 2021



Source: FY 2012 – FY 2021 Comprehensive Annual Financial Reports; In 2021 Dollars

Governmental Expenditure Detail

(data found in appendix C)

The City of Escondido’s governmental expenditures can be classified into the following seven groups: general government, public safety, public works, community services, community development, capital outlay, and debt service.

Governmental Expenditures by Category

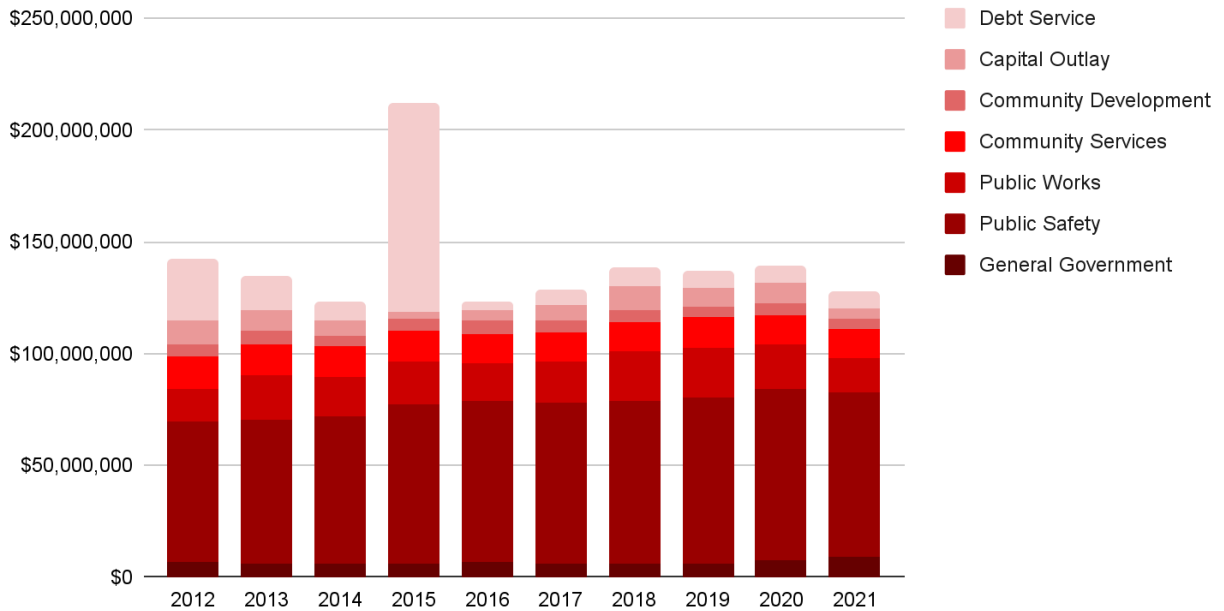
	Expenditure		Overall Change	Percent of Total Expenditure	
	FY 2012	FY 2021		FY 2012	FY 2021
General Government	\$7,562,275	\$10,194,155	34.80%	5.33%	8.02%
Public Safety	\$62,649,475	\$73,537,275	17.38%	44.16%	57.84%
Public Works	\$14,802,457	\$14,862,569	0.41%	10.43%	11.69%
Community Services	\$14,181,999	\$12,964,749	(8.58%)	10.00%	10.20%
Community Development	\$5,634,469	\$4,842,967	(14.05%)	3.97%	3.80%

Capital Outlay	\$10,803,357	\$4,912,206	(54.53%)	7.62%	3.86%
Debt Service	\$26,232,337	\$5,834,004	(77.76%)	18.49%	4.59%

Source: FY 2012 and FY 2021 Comprehensive Annual Financial Reports; In 2021 Dollars

During the period from FY 2012 to FY 2021, the City’s fastest growing expenditures were general government and public safety. In FY 2021, general government and public safety combined comprised 65.86% of total governmental expenditures, compared to 49.49% in FY 2012. In contrast, spending on capital outlay and debt service in the City decreased by over half between FY 2012 and FY 2021.

City of Escondido Governmental Expenditures by Category FY 2012 - FY 2021



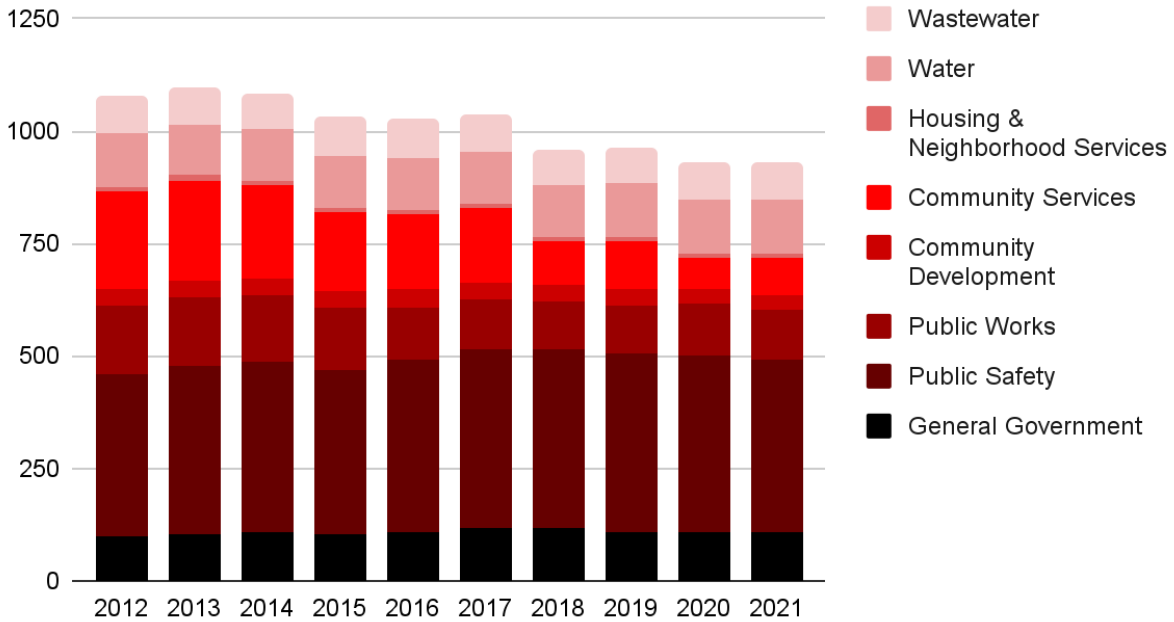
Source: FY 2012 – FY 2021 Comprehensive Annual Financial Reports; In 2021 Dollars

Staffing Levels

(data found in appendix D)

Between FY 2012 and FY 2021, the City decreased staffing levels by 145 full- and part-time employees. The FY 2022 adopted budget also includes a staffing increase for multiple departments from FY 2021, primarily due to changes in public service needs and new City priorities.

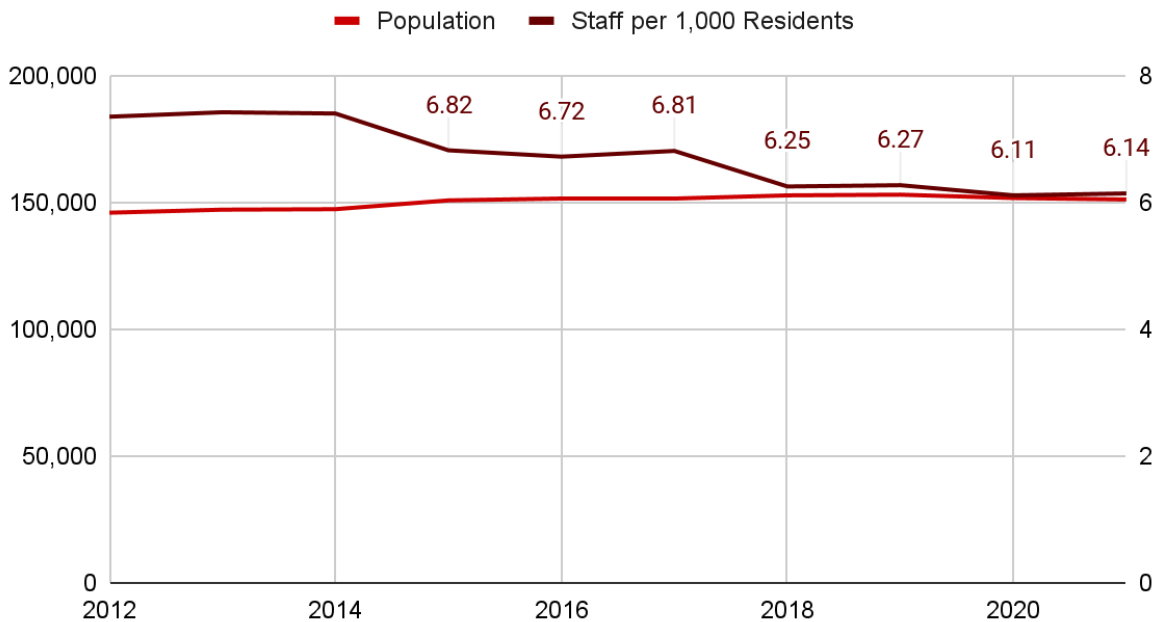
City of Escondido Staffing by Function FY 2012 - FY 2021



Source: FY 2012 – FY 2021 Comprehensive Annual Financial Reports

While staffing decreased by 13.51% since FY 2012, population increased by 3.57% in the same period.

City of Escondido Staffing vs. Population FY 2012 - FY 2021



Source: FY 2012 – FY 2021 Comprehensive Annual Financial Reports

Personnel Costs

(data found in appendix E)

The City of Escondido has multiple benefit plans that vary by bargaining unit or group, as well as multiple defined contribution plans for its employees.

For its part-time employees, the City has pension benefits through Public Agency Retirement Services (PARS), which is “a private administrator of pension plans that administers for the City a defined contribution plan, qualifying under sections 401 and 501 of the Internal Revenue Code.” This plan covers part-time, seasonal, or temporary employees, as well as all employees not covered by another retirement system. For other employees, the City of Escondido contributes to the California Public Employees Retirement System (CalPERS), which is “an agent multiple-employer public employee defined benefit pension plan.” CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members.” Plan members must be public employees and beneficiaries.

In addition, the City has established the Section 115 Irrevocable Pension Trust Fund. This was established to “account for the Internal Revenue Code Section 115 Irrevocable Pension Trust established by the City to stabilize future pension contribution rate increases and ensure long-term sustainability of pension benefits.” For FY 2022, \$6.1 million of the trust funds have been budgeted to cover General Fund operations. The actual amount and transfer from the trust fund will be determined after the fiscal year is closed.

A summary of pension costs since FY 2012 is presented in the following table. The CalPERS Pension Contribution is included in Employee Overhead costs, taken from the AOBs for each year.

City of Escondido Pension Costs FY 2012 – FY 2021

	CalPERS Pension Contribution	Total Employee Overhead	% of Total Employee Overhead
2012	\$12,466,521	\$23,768,098	52.45%
2013	\$12,725,049	\$24,331,355	52.30%
2014	\$13,983,471	\$25,128,054	55.65%
2015	\$13,057,891	\$26,780,442	48.76%
2016	\$16,930,298	\$27,358,321	61.88%
2017	\$17,145,720	\$27,811,083	61.65%
2018	\$18,335,085	\$28,796,738	63.67%

2019	\$20,138,208	\$30,327,231	66.40%
2020	\$23,102,790	\$36,341,448	63.57%
2021	\$23,471,555	\$34,006,610	69.02%

Source: FY 2012 – FY 2021 AOBs; in 2021 dollars

When adjusted for inflation, the City contribution to its pension fund increased 88.28% between FY 2012 and FY 2021. Payments toward pensions will continue to consume greater portions of City expenditures. For FY 2022, there is an expected \$2.3 million or 9.5% increase in CalPERS pension contributions compared to the previous year.

Other Long-Term Obligations

In FY 2021, Escondido’s total long-term debt totaled \$480 million, an increase of \$5.2 million from FY 2020. The following chart summarizes the City of Escondido’s long-term liabilities as of the end of FY 2021.

FY 2021 Long-Term Debt

	Balance Outstanding June 30, 2021
Compensated Absences	\$8,947,000
Net Pension Liability	\$267,104,000
Claims Payable	\$17,529,000
Loans Payable	\$31,283,000
Capital Leases	\$942,000
Connection Rights Payable	\$12,949,000
Revenue Bonds	\$85,755,000
Lease Revenue Bonds	\$3,020,000
General Obligation Bonds	\$52,780,000

Source: FY 2021 CAFR

Appendix A

City of Escondido General Fund Inflows and Outflows FY 2012 – FY 2021

Source: FY 2012 – FY 2021 CAFRs; in 2021 dollars

	Nominal Values				
	Revenue	Expenditure	Other Financing Sources	End Fund Balance	CPI Ratio
2012	\$74,339,251	\$73,403,436	\$2,864,262	\$38,724,193	1.18
2013	\$77,483,781	\$77,446,112	\$1,038,041	\$20,941,805	1.16
2014	\$81,062,064	\$80,801,671	(\$1,013,865)	\$20,188,333	1.14
2015	\$84,772,237	\$86,538,551	(\$275,135)	\$18,146,884	1.14
2016	\$90,719,285	\$89,969,188	\$1,076,996	\$19,973,977	1.13
2017	\$91,880,900	\$94,096,328	\$3,576,051	\$31,167,252	1.11
2018	\$98,173,842	\$98,409,692	\$3,052,398	\$33,983,800	1.08
2019	\$103,530,444	\$101,977,226	(\$1,757,916)	\$33,779,102	1.06
2020	\$104,332,329	\$105,011,417	\$3,988,685	\$37,088,699	1.05
2021	\$121,474,876	\$104,628,032	(\$5,215,147)	\$48,720,396	1

	Real Values				
	Revenue	Expenditure	Other Financing Sources	End Fund Balance	
2012	\$87,736,262	\$86,631,799	\$3,380,444	\$45,702,854	
2013	\$90,127,333	\$90,083,517	\$1,207,425	\$24,359,021	
2014	\$92,784,372	\$92,486,323	(\$1,160,479)	\$23,107,749	
2015	\$96,916,032	\$98,935,374	(\$314,549)	\$20,746,462	
2016	\$102,422,928	\$101,576,062	\$1,215,939	\$22,550,808	
2017	\$101,570,589	\$104,019,654	\$3,953,179	\$34,454,126	
2018	\$105,887,762	\$106,142,143	\$3,292,237	\$36,654,046	
2019	\$109,731,425	\$108,085,176	(\$1,863,207)	\$35,802,309	
2020	\$109,233,672	\$109,944,662	\$4,176,066	\$38,831,058	
2021	\$121,474,876	\$104,628,032	(\$5,215,147)	\$48,720,396	

Appendix A

City of Escondido General Fund Reserves FY 2012 – FY 2021

Source: FY 2012 – FY 2021 CAFRs; in 2021 dollars

	Nominal Values		
	Reserved	GF Expenditures	CPI Ratio
2012	\$23,284,660	\$73,403,436	1.18
2013	\$17,210,596	\$77,446,112	1.16
2014	\$17,319,659	\$80,801,671	1.14
2015	\$17,281,659	\$86,538,551	1.14
2016	\$16,892,319	\$89,969,188	1.13
2017	\$17,921,319	\$94,096,328	1.11
2018	\$17,392,319	\$98,409,692	1.08
2019	\$17,392,319	\$101,977,226	1.06
2020	\$17,392,319	\$105,011,417	1.05
2021	\$17,392,319	\$104,628,032	1

	Real Values			
	Reserved	% Change in Reserves	GF Expenditures	Reserves as % of GF Expenditures
2012	\$27,480,893		\$86,631,799	31.72%
2013	\$20,018,965	(27.15%)	\$90,083,517	22.22%
2014	\$19,824,238	(0.97%)	\$92,486,323	21.43%
2015	\$19,757,292	(0.34%)	\$98,935,374	19.97%
2016	\$19,071,587	(3.47%)	\$101,576,062	18.78%
2017	\$19,811,288	3.88%	\$104,019,654	19.05%
2018	\$18,758,905	(5.31%)	\$106,142,143	17.67%
2019	\$18,434,036	(1.73%)	\$108,085,176	17.06%
2020	\$18,209,378	(1.22%)	\$109,944,662	16.56%
2021	\$17,329,319	(4.83%)	\$104,628,032	16.56%

Appendix B

City of Escondido Governmental Tax Revenue by Source FY 2012 – FY 2021

Source: FY 2012 – FY 2021 CAFRs; in 2021 dollars

	Nominal Values			
	Sales	Property	Other	CPI Ratio
2012	\$25,532,000	\$24,060,000	\$27,012,000	1.18
2013	\$24,202,000	\$16,739,000	\$27,529,000	1.16
2014	\$27,366,000	\$16,805,000	\$28,988,000	1.14
2015	\$29,447,000	\$16,953,000	\$30,091,000	1.14
2016	\$32,081,000	\$17,039,000	\$29,376,000	1.13
2017	\$37,906,000	\$17,780,000	\$23,704,000	1.11
2018	\$42,100,000	\$19,969,000	\$24,166,000	1.08
2019	\$44,602,000	\$20,665,000	\$24,445,000	1.06
2020	\$42,665,000	\$21,705,000	\$25,351,000	1.05
2021	\$46,937,000	\$23,164,000	\$27,241,000	1

	Real Values			
	Sales	Property	Other	Total Revenue
2012	\$30,133,236	\$28,395,961	\$31,879,954	\$90,409,151
2013	\$28,151,204	\$19,470,416	\$32,021,093	\$79,642,713
2014	\$31,323,371	\$19,235,155	\$33,179,927	\$83,738,453
2015	\$33,665,343	\$19,381,552	\$34,401,597	\$87,448,492
2016	\$36,219,752	\$19,237,192	\$33,165,781	\$88,622,725
2017	\$41,903,538	\$19,655,065	\$26,203,806	\$87,762,409
2018	\$45,407,969	\$21,538,046	\$26,064,821	\$93,010,836
2019	\$47,273,447	\$21,902,735	\$25,909,139	\$95,085,321
2020	\$44,669,324	\$22,724,661	\$26,541,944	\$93,935,929
2021	\$46,937,000	\$23,164,000	\$27,241,000	\$97,342,000

Appendix B

	Sales Change	Property Change	Other Change	Total Change
2012				
2013	(6.58)	(31.43%)	0.44%	(11.91%)
2014	11.27%	(1.21%)	3.62%	5.14%
2015	7.48%	0.76%	3.68%	4.43%
2016	7.59%	(0.74%)	(3.59%)	1.34%
2017	15.69%	2.17%	(20.99%)	(0.97%)
2018	8.36%	9.58%	(0.53%)	5.98%
2019	4.11%	1.69%	(0.60%)	2.23%
2020	(5.51%)	3.75%	2.44%	(1.21%)
2021	5.08%	1.93%	2.63%	3.63%

	FY 2012 – FY 2021 % Change	2012% of Total Tax Revenue	2021% of Total Tax Revenue
Sales	55.76%	33.33%	48.22%
Property	(18.43%)	31.41%	23.80%
Other	(14.55%)	35.26%	27.98%

Appendix C

City of Escondido Governmental Expenditures by Category FY 2012 – FY 2021

Source: FY 2012 – FY 2021 CAFRs; in 2021 dollars

	Nominal Values							
	General Government	Public Safety	Public Works	Community Services	Community Development	Capital Outlay	Debt Service	Total
2012	\$6,407,543	\$53,083,126	\$12,542,175	\$12,016,459	\$4,774,106	\$9,153,723	\$22,226,754	\$120,203,886
2013	\$5,834,828	\$55,246,097	\$17,392,655	\$11,815,547	\$5,331,818	\$7,794,450	\$11,511,438	\$119,246,124
2014	\$5,811,016	\$57,874,021	\$15,189,340	\$12,128,504	\$4,238,194	\$5,550,440	\$6,265,598	\$107,057,113
2015	\$6,086,111	\$61,843,630	\$17,407,197	\$11,744,673	\$4,585,497	\$2,966,301	\$80,485,970	\$185,119,379
2016	\$6,447,372	\$64,266,503	\$14,442,206	\$12,080,978	\$4,985,006	\$3,919,203	\$2,595,184	\$108,736,452
2017	\$6,251,493	\$65,038,985	\$16,592,694	\$11,825,028	\$5,078,286	\$6,084,281	\$4,828,776	\$115,699,543
2018	\$6,212,196	\$67,917,569	\$20,020,822	\$12,096,472	\$4,944,488	\$10,522,490	\$5,832,957	\$127,546,994
2019	\$6,404,132	\$70,183,327	\$20,583,634	\$12,982,171	\$4,777,498	\$7,606,834	\$5,836,319	\$128,373,915
2020	\$7,953,939	\$73,271,168	\$19,157,773	\$12,278,475	\$5,386,850	\$8,155,234	\$5,842,015	\$132,045,454
2021	\$10,194,155	\$73,537,275	\$14,862,569	\$12,964,749	\$4,842,967	\$4,912,206	\$5,834,004	\$127,147,925

	Real Values							
	General Government	Public Safety	Public Works	Community Services	Community Development	Capital Outlay	Debt Service	Total
2012	\$7,562,275	\$62,649,475	\$14,802,457	\$14,181,999	\$5,634,469	\$10,803,357	\$26,232,337	\$141,866,369
2013	\$6,786,936	\$64,260,976	\$20,230,732	\$13,743,570	\$6,201,847	\$9,066,323	\$13,389,837	\$138,704,319
2014	\$6,651,341	\$66,243,128	\$17,385,856	\$13,882,395	\$4,851,075	\$6,353,084	\$7,171,660	\$122,538,540
2015	\$6,957,959	\$70,702,856	\$19,900,813	\$13,427,121	\$5,242,379	\$3,391,230	\$92,015,749	\$211,638,106
2016	\$7,279,144	\$72,557,488	\$16,305,387	\$13,639,538	\$5,628,119	\$4,424,817	\$2,929,987	\$122,764,480
2017	\$6,910,771	\$71,897,946	\$18,342,547	\$13,072,086	\$5,613,838	\$6,725,925	\$5,338,015	\$127,901,128
2018	\$6,700,314	\$73,254,130	\$21,593,940	\$13,046,941	\$5,332,997	\$11,349,285	\$6,291,276	\$137,568,882
2019	\$6,787,709	\$74,386,974	\$21,816,496	\$13,759,741	\$5,063,647	\$8,062,447	\$6,185,887	\$136,062,901
2020	\$8,327,601	\$76,713,314	\$20,057,770	\$12,855,295	\$5,639,914	\$8,538,352	\$6,116,462	\$138,248,709
2021	\$10,194,155	\$73,537,275	\$14,862,569	\$12,964,749	\$4,842,967	\$4,912,206	\$5,834,004	\$127,147,925

Appendix C

	General Government	Public Safety	Public Works	Community Services	Community Development	Capital Outlay	Debt Service	Total
2012	5.33%	44.16%	10.43%	10.00%	3.97%	7.62%	18.49%	
2021	8.02%	57.84%	11.69%	10.19%	3.81%	3.86%	4.59%	
% Change	34.80%	17.38%	0.41%	(8.58%)	(14.05%)	(54.53%)	(77.76%)	(10.37%)

Appendix D

City of Escondido Staffing by Function FY 2012 – FY 2021

Source: FY 2012 – FY 2021 CAFRs

	General Government	Public Safety	Public Works	Community Development	Community Services	Housing & Neighborhood Services	Water	Wastewater
2012	106	360	151	37	216	12	118	73
2013	108	374	154	35	225	10	114	71
2014	111	383	148	36	206	10	114	71
2015	107	365	140	37	174	9	118	78
2016	113	383	118	38	168	10	115	78
2017	120	398	111	37	167	9	117	73
2018	123	397	107	37	94	10	115	71
2019	115	397	105	36	105	9	121	72
2020	114	394	111	33	71	8	121	75
2021	111	384	112	32	83	8	123	75

	Total	Population	Staff per 1,000 Residents
2012	1,073	145,908	7.35
2013	1,091	147,102	7.42
2014	1,090	147,294	7.40
2015	1,028	150,760	6.82
2016	1,018	151,492	6.72
2017	1,032	151,478	6.81
2018	954	152,739	6.25
2019	960	153,008	6.27
2020	927	151,688	6.11
2021	928	151,115	6.14

Appendix E

City of Escondido General Fund Personnel Costs FY 2012 – FY 2021*

Source: FY 2012 – FY 2021 AOBs; in 2021 dollars

*Prior to FY 2014/15, the City accounted for all employee overhead in one account number in the financial system.

	Nominal Values					
	PERS Normal Cost	PERS Unfunded Liability	Medical	Worker's Compensation	Other Employee Overhead	Total Employee Overhead
2012	\$10,562,928	-	-	-	\$9,575,813	\$20,138,795
2013	\$10,939,910	-	-	-	\$9,978,110	\$20,918,020
2014	\$12,216,810	-	-	-	\$9,736,585	\$21,953,395
2015	\$11,421,708	-	\$4,222,298	\$1,698,868	\$6,081,920	\$23,424,793
2016	\$14,995,710	-	\$5,572,432	\$1,998,269	\$1,665,736	\$24,232,146
2017	\$15,510,043	-	\$5,650,961	\$2,346,756	\$1,650,185	\$25,157,945
2018	\$6,929,740	\$10,069,635	\$5,491,018	\$2,540,438	\$1,668,066	\$26,698,897
2019	\$7,024,341	\$11,975,846	\$5,406,950	\$2,551,130	\$1,655,156	\$28,613,423
2020	\$7,406,687	\$13,968,800	\$5,520,275	\$3,155,466	\$1,698,871	\$31,750,097
2021	\$7,877,475	\$15,594,080	\$5,395,393	\$3,486,905	\$1,652,772	\$34,006,610

	Real Values					
	PERS Normal Cost	PERS Unfunded Liability	Medical	Worker's Compensation	Other Employee Overhead	Total Employee Overhead
2012	\$12,466,521	-	-	-	\$11,301,513	\$23,768,098
2013	\$12,725,049	-	-	-	\$11,606,306	\$24,331,355
2014	\$13,983,471	-	-	-	\$11,144,583	\$25,128,054
2015	\$13,057,891	-	\$4,827,151	\$1,942,234	\$6,953,167	\$26,780,442
2016	\$16,930,298	-	\$6,291,328	\$2,256,065	\$1,880,632	\$27,358,321
2017	\$17,145,720	-	\$6,246,907	\$2,594,243	\$1,824,212	\$27,811,083

2018	\$7,474,238	\$10,860,847	\$5,922,470	\$2,740,051	\$1,799,133	\$28,796,738
2019	\$7,445,066	\$12,693,142	\$5,730,801	\$2,703,931	\$1,754,292	\$30,327,231
2020	\$8,477,761	\$14,625,029	\$6,318,557	\$3,611,775	\$1,944,543	\$36,341,448
2021	\$7,877,475	\$15,594,080	\$5,395,393	\$3,486,905	\$1,652,772	\$34,006,610