

Village of Swansea: Total Budgeted Employee Compensation Package - All Full-Time Employees - FY2019 (Effective 6/4/2018)

| IMRF | Last | First | Position | Department | Total Compensation | Gross Wages | Base Compensation Wages | Average Overtime Wages | Average Holiday Bonus Wages | Education Bonus | Longevity Bonus | Other Bonus | FICA | Medicare | Pension (IMRF) | Assumed Police Pension | Assumed Fire Pension | Employee Health Ins Benefit | Dependent Health Ins Benefit | Employee Dental Ins Benefit | Dependent Dental Ins Benefit | Employee Life Insurance | Clothing Allowance Avg Value | Base Hours Worked Per Year | Vacation Hours Earned Per Year | Sick Hours Earned Per Year | Personal Hours Earned Per Year |
|------|------------|---------|-----------------------|----------------|--------------------|--------------|-------------------------|------------------------|-----------------------------|-----------------|-----------------|-------------|-------------|-----------|----------------|------------------------|----------------------|-----------------------------|------------------------------|-----------------------------|------------------------------|-------------------------|------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Yes | Voellinger | Emily | Accounting Specialist | Administration | \$ 85,536.57 | \$ 61,318.40 | \$ 61,318.40 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,801.74 | \$ 889.12 | \$ 8,002.05 | \$ - | \$ - | \$ 6,606.84 | \$ 4,294.56 | \$ 231.24 | \$ 368.28 | \$ 24.34 | \$ - | 2,080.00 | 80.00 | 48.00 | 16.00 |
| Yes | Tucker | Richard | Wastewater Sup | Sewer Plant | \$ 90,479.29 | \$ 65,104.00 | \$ 65,104.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,036.45 | \$ 944.01 | \$ 8,496.07 | \$ - | \$ - | \$ 6,606.84 | \$ 4,294.56 | \$ 231.24 | \$ 368.28 | \$ 25.85 | \$ 372.00 | 2,080.00 | 160.00 | 96.00 | 16.00 |

Budgeted Compensation - Part-Time Employees - FY2018

| IMRF | Last | First | Position | Department | Total Compensation | Gross Wages | Base Compensation Wages | Average Overtime Wages | Average Holiday Bonus Wages | Education Bonus | Longevity Bonus | Other Bonus | FICA | Medicare | Pension (IMRF) | Equivalent Police Pension | Fire Pension | Employee Health Ins Benefit | Dependent Health Ins Benefit | Employee Dental Ins Benefit | Dependent Dental Ins Benefit | Employee Life Insurance | Clothing Allowance Avg Value | Base Hours Worked Per Year | Vacation Hours Earned Per Year | Sick Hours Earned Per Year | Personal Hours Earned Per Year |
|------|--------|--------|-------------------------|------------|--------------------|-------------|-------------------------|------------------------|-----------------------------|-----------------|-----------------|-------------|-----------|-----------|----------------|---------------------------|--------------|-----------------------------|------------------------------|-----------------------------|------------------------------|-------------------------|------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| No | Allen | Monica | PT Civilian Police Aide | Police | \$ 5,820.20 | \$ 5,290.48 | \$ 4,770.48 | \$ 520.00 | \$ - | \$ - | \$ - | \$ - | \$ 328.01 | \$ 76.71 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 125.00 | 312 | - | - | - |
| No | Kennel | Ryan | PT Civilian Police Aide | Police | \$ 9,075.88 | \$ 8,314.80 | \$ 7,794.80 | \$ 520.00 | \$ - | \$ - | \$ - | \$ - | \$ 515.52 | \$ 120.56 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 125.00 | 520 | - | - | - |

Budgeted Compensation - On-Call Firefighters - FY2018

| Last | First | Position | Department | Total Compensation |
|------------|---------------|----------------------|------------|--------------------|
| Schaefer | David M | On Call Fire Fighter | Fire | \$ 2,559.47 |
| Kaemmerer | Cole | On Call Fire Fighter | Fire | \$ 2,344.29 |
| Jacobsen | Eric J | On Call Fire Fighter | Fire | \$ 2,083.81 |
| Whitaker | Jason R | On Call Fire Fighter | Fire | \$ 1,959.24 |
| Drury | Richard M | On Call Fire Fighter | Fire | \$ 1,857.31 |
| Sonnenberg | Walter | On Call Fire Fighter | Fire | \$ 1,653.46 |
| Strube | Joseph M | On Call Fire Fighter | Fire | \$ 1,642.14 |
| Korves | Jack A | On Call Fire Fighter | Fire | \$ 1,574.18 |
| Sullins | Benjamin | On Call Fire Fighter | Fire | \$ 1,415.63 |
| Koesterer | Matthew R | On Call Fire Fighter | Fire | \$ 1,336.36 |
| Little | Douglas A | On Call Fire Fighter | Fire | \$ 1,302.38 |
| Kern | Zachary | On Call Fire Fighter | Fire | \$ 1,177.81 |
| Lanter | Matthew R | On Call Fire Fighter | Fire | \$ 1,121.18 |
| Koudelka | Kody L | On Call Fire Fighter | Fire | \$ 1,064.56 |
| Barton | Charles | On Call Fire Fighter | Fire | \$ 1,053.23 |
| Heinzl | Eric J | On Call Fire Fighter | Fire | \$ 1,053.23 |
| Robinson | Brian | On Call Fire Fighter | Fire | \$ 1,041.91 |
| Heinzl | Kyle | On Call Fire Fighter | Fire | \$ 1,007.93 |
| Hark | Jason M | On Call Fire Fighter | Fire | \$ 928.66 |
| Iler | Collin | On Call Fire Fighter | Fire | \$ 906.01 |
| McClinton | Alexander | On Call Fire Fighter | Fire | \$ 747.45 |
| Dahn | Thomas R | On Call Fire Fighter | Fire | \$ 724.80 |
| Whitaker | Bryan W | On Call Fire Fighter | Fire | \$ 724.80 |
| Overholtz | Camron J | On Call Fire Fighter | Fire | \$ 623.70 |
| Mcguire | Brian T | On Call Fire Fighter | Fire | \$ 543.60 |
| Schnarre | Kevin S | On Call Fire Fighter | Fire | \$ 486.98 |
| Scott | Neil F | On Call Fire Fighter | Fire | \$ 430.35 |
| Vielweber | Camron S | On Call Fire Fighter | Fire | \$ 430.35 |
| Flynn | Christopher L | On Call Fire Fighter | Fire | \$ 419.03 |
| Iler | Douglas E | On Call Fire Fighter | Fire | \$ 396.38 |
| Halder | Kevin | On Call Fire Fighter | Fire | \$ 351.08 |
| Korves | Brett A | On Call Fire Fighter | Fire | \$ 305.78 |
| Perez | Kiko D | On Call Fire Fighter | Fire | \$ 283.13 |
| Crowder | Ima K | On Call Fire Fighter | Fire | \$ 90.60 |

Public Act 097-0609 5 ILCS 120/7.3 new) Sec. 7.3.
Duty to post information pertaining to benefits offered through the Illinois Municipal Retirement Fund.

The above referenced state law requires that: "(a) Within 6 business days after an employer participating in the Illinois Municipal Retirement Fund approves a budget, that employer must post on its website the total compensation package for each employee having a total compensation package that exceeds \$75,000 per year. If the employer does not maintain a website, the employer must post a physical copy of this information at the principal office of the employer. If an employer maintains a website, it may choose to post a physical copy of this information at the principal office of the employer in lieu of posting the information directly on the website; however, the employer must post directions on the website on how to access that information."

NOTE: That the Village of Swansea Illinois voluntarily elects to post compensation information for all full-time employees, as well as some part-time employees, regardless of the total value of that compensation, and regardless of IMRF participation. Those who do participate in IMRF are those who have an amount listed in the IMRF Pension column.

The statute further requires: "(b) At least 6 days before an employer participating in the Illinois Municipal Retirement Fund approves an employee's total compensation package that is equal to or in excess of \$150,000 per year, the employer must post on its website the total compensation package for that employee. If the employer does not maintain a website, the employer shall post a physical copy of this information at the principal office of the employer. If an employer maintains a website, it may choose to post a physical copy of this information at the principal office of the employer in lieu of posting the information directly on the website; however, the employer must post directions on the website on how to access that information."

No employee of the Village who is a participant in IMRF meets this definition.

The statute also states that: "(c) For the purposes of this Section, "total compensation package" means payment by the employer to the employee for salary, health insurance, a housing allowance, a vehicle allowance, a clothing allowance, bonuses, loans, vacation days granted, and sick days granted.

NOTES:

Police Officers and Fire Fighters do not participate in IMRF. They have their own pension funds. The Village of Swansea contributes to each of those pensions through a property tax levy passed each year. These pension contributions therefore are lump sum, and not based on percentage of salary as is IMRF.

For police officers, the total Police Pension property tax anticipated in FY 2019 is \$1,109,265. Of that total \$600,073 is the projected annual cost of funding pensions for police officers who have already retired. While not perfect, in an attempt to arrive at some comparative value of pension benefits, that existing commitment was subtracted from the tax levy and the balance allocated to each of the above active duty police officers, sergeants and administrators, based upon their percentage share of the total base wages for those individuals.

For Fire Fighters the approach in attributing an equivalent pension benefit was different. The total Fire Fighter Pension Property Tax anticipated in FY 2019 is \$212,492. However, there were no retired fire fighters on May 1, 2018, but a retirement pending on May 7, 2018. It is therefore uncertain as to the pension benefit to be paid to the retiree or the value of the pension benefit to the remaining full-time fire fighter eligible for a future pension. Until that becomes clear, 100% of the tax levy which will be used to support the future pensions of these two individuals was therefore attributed above as a benefit for these two individuals, each based upon their percentage share of the total base wages for the two. This approach skews the total compensation, yet is to some degree justifiable since no other employees will benefit from the Village's tax levy for fire pensions.

Overtime and Holiday Bonus compensation are budgeted as lump sums and not individualized. For the sake of this chart, the budgeted totals have been equally allocated among the respective individuals. The degree to which any individual's compensation will be enhanced by these items depends upon overtime and holidays actually worked.

Compensation based upon budgeted wage rates in place on May 1, 2018. The Police sergeant's contract is in arbitration and wage rates do not yet reflect any increase for FY 2019. Any increase subsequent to the collective bargaining process is expected to be retroactive to May 1, 2016.

Starting in FY 2019, On-Call Fire Fighters will receive \$10.00 per each fire call to which they respond and \$8.00 per training session attended. Actual annual compensation is therefore dependent on individual response. Figures in this chart assume a total budget of \$35,640 for Fire Fighter compensation in FY 2019, and allocates a portion of that total to each active fire fighter based upon the historical percentage of the budgeted compensation each received in the previous year. Actual amounts at year end will obviously vary from this illustration.

Compensation for the Village Administrator listed herein reflects his planned retirement date of September 30, 2018 and therefore includes budgeted compensation only as budgeted in FY2019 - for the first 22 weeks of the fiscal year. Compensation for the succeeding Village Administrator reflects 15 weeks of transitional overlap as Assistant to the Village Administrator, and then assuming the role of Village Administrator on Oct. 1, 2018, for the remaining 30 weeks of the Fiscal Year.