**2023-2027 Budget and Five Year Plan Preparation Worksheet Instructions for Use**

1. Enter each employee you intend to pay during 2023-2027 on the “Hourly Emp” or “Salary Emp” or “PT Emp” tabs as appropriate.
2. For the current (2022) pay.
3. For the step, enter just the letter.
4. The years of service are as of 12/31/2021.
5. If you have any employees eligible to retire over the next five years:
   1. Get their pay in the year of eligibility from the “Hourly Emp” or “Salary Emp” tab.
   2. Enter that on the “hourly rate” line on the appropriate year. For salary employees divide the annual salary by 2,080.
   3. Enter their projected vacation hours, projected sick hours, and projected comptime hours where appropriate. Do not reduce the sick hours for the reduced payout, the spreadsheet does that for you.
6. Enter the number of family, single, opt-out, and opt-down healthcare recipients on the “Budget” tab.
7. Remember to put in a budget for Overtime if appropriate. (on the “Budget” tab).
8. Remember to put in a budget for Uniform Allowance if appropriate. (on the “Budget” tab).
9. That will take care of all of your personnel costs (the first two blocks on the “Budget” tab).