CITY OF WILSON, NORTH CAROLINA

LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY
LAST FOUR FISCAL YEARS

	2020	2019	2018	2017
Beginning balance	$ 5,130,389	$ 5,063,852	$ 4,612,672	$ 4,608,320
Service Cost	216,752	216,435	186,362	197,759
Interest on the total pension liability	182,466	156,682	174,030	160,275
Changes of benefit terms				
Differences between expected and actual experience in the measurement of the total pension liability	472,245	106,951	6,158	
Changes of assumptions or other inputs	178,222	(202,394)	292,850	(116,042)
Benefit payments	(235,158)	(211,137)	(208,220)	(237,640)
Other changes				
Ending balance of the total pension liability	$ 5,944,916	$ 5,130,389	$ 5,063,852	$ 4,612,672

The amounts presented for each fiscal year were determined as of the prior year ending December 31.

This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

CITY OF WILSON, NORTH CAROLINA

LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF TOTAL PENSION LIABILITY AS A PERCENTAGE OF COVERED PAYROLL
LAST FOUR FISCAL YEARS

	2020	2019	2018	2017
Total pension liability	$ 5,944,916	$ 5,130,389	$ 5,063,852	$ 4,612,672
Covered payroll	$ 7,397,775	$ 6,667,449	$ 6,672,592	$ 6,799,646
Total pension liability as a percentage of covered payroll	80.36%	76.95%	75.89%	67.84%

Notes to the schedules:

The City of Wilson has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 73 to pay related benefits.

This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

CITY OF WILSON, NORTH CAROLINA

OTHER POST EMPLOYMENT BENEFITS - RETIREE HEALTH PLAN
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY & RELATED RATIOS
LAST THREE FISCAL YEARS

	2020	2019	2018
Total OPEB Liability			
Service Cost	$ 385,976	$ 410,606	$ 466,749
Interest	2,296,858	2,204,296	2,017,488
Changes of benefit terms			
Differences between expected and actual experience	(686,432)	34,375	(179,360)
Changes of assumptions	518,145	(2,475,730)	(4,655,372)
Benefit payments	(3,135,788)	(2,961,779)	(2,559,677)
Net change in Total OPEB Liability	(621,241)	(2,788,232)	(4,910,172)
Total OPEB Liability - beginning	$ 60,598,139	$ 63,386,371	$ 68,296,543
Total OPEB Liability - ending	**$ 59,976,898**	**$ 60,598,139**	**$ 63,386,371**
Covered payroll	$ 2,053,697	$ 3,966,027	$ 3,966,027
Total OPEB Liability as a percentage of covered payroll	2920.43%	1527.93%	1598.23%

Notes to Schedule

Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period.
The following are the discount rates used in each period.

Fiscal Year	Rate
2020	3.50%
2019	3.89%
2018	3.56%

This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

CITY OF WILSON, NORTH CAROLINA

PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET)
REQUIRED SUPPLEMENTARY INFORMATION
LAST SEVEN FISCAL YEARS*

Local Government Employees' Retirement System

	2020	2019	2018	2017	2016	2015	2014
Wilson's proportion of the net pension liablity (asset) (%)	0.64218%	0.64733%	0.67027%	0.68415%	0.69580%	0.70547%	0.70640%
Wilson's proportion of the net pension liablity (asset) ($)	$ 17,537,435	$ 15,356,881	$ 10,239,869	$ 14,519,955	$ 3,122,709	$ (4,160,484)	$ 8,514,833
Wilson's covered payroll	$ 41,468,295	$ 40,403,396	$ 39,285,918	$ 38,140,818	$ 36,984,060	$ 36,113,259	$ 33,433,176
Wilson's proportinate share of the net pension liability (asset) as a percentage of its covered payroll	42.29%	38.01%	26.06%	38.07%	8.44%	-11.52%	25.47%
Plan fiduciary net pension as a percentage of the total pension liability**	90.86%	91.63%	94.18%	91.47%	98.09%	102.64%	94.35%

*The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

**This will be the same percentage for all participant employers in the LGERS plan.

The City's proportion includes the amount for the City's component unit, the Downtown Development Corporation because it shares the same ORBIT account number in LGERS.

This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

CITY OF WILSON, NORTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
LAST SEVEN FISCAL YEARS
SCHEDULE OF CONTRIBUTIONS (UNAUDITED)

Local Government Employees' Retirement System

	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 3,870,979	$ 3,439,894	$ 3,104,079	$ 2,917,355	$ 2,592,195	$ 2,636,097	$ 2,566,344
Contributions in relation to the contractually required contribution	3,870,979	3,439,894	3,104,079	2,917,355	2,592,195	2,636,097	2,566,344
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Wilson's covered payroll	$ 42,420,618	$ 41,468,295	$ 40,403,396	$ 39,285,918	$ 38,140,818	$ 36,984,060	$ 36,113,259
Contributions as a percentage of covered payroll	9.13%	8.30%	7.68%	7.43%	6.80%	7.13%	7.11%

The City's contribution includes the amount for the City's component unit, the Downtown Development Corporation because it shares the same ORBIT account number in LGERS.

This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.