

**POLICE AND FIRE DEPARTMENT
RETIREMENT PLAN
FISCAL YEAR 2023-2024
BUDGET PROPOSAL
REVISED PERSONNEL**

April 6, 2023

Police & Fire Proposed Administrative Budget for FY 2023–2024 – ORIGINAL

The following is a comparison of previous fiscal year actual figures, current year adopted budget and forecast, and proposed next year budget:

Expenses	2021– 2022 Actual (A)	2022– 2023 Adopted/ Modified (B)	2022– 2023 Forecast (C)	2023–2024 Proposed ⁽¹⁾ (D)	% Increase (Decrease) (B to D)	% Increase (Decrease) (C to D)
Personnel Services	\$3,936,730	\$4,463,000	\$4,435,225	\$4,839,000	8.42%	9.10%
Non-Personnel / Equipment	682,592	795,000	717,975	859,000	8.05%	19.64%
Professional Services	1,060,191	798,000/ 998,000	958,092	903,000	13.16%/ (9.52%)	(1.64%)
Medical Services	86,899	270,000	254,997	270,000	0.00%	5.88%
Total	\$5,766,412	\$6,326,000/ \$6,526,000	\$6,366,289	\$6,871,000	8.62%/ 5.29%	8.61%

⁽¹⁾ – Detail for changes provided in the following slides

Police & Fire Proposed Administrative Budget for FY 2023–2024 – REVISED

The following is a comparison of previous fiscal year actual figures, current year adopted budget and forecast, and proposed next year budget:

Expenses	2021– 2022 Actual (A)	2022– 2023 Adopted/ Modified (B)	2022– 2023 Forecast (C)	2023–2024 Proposed ⁽¹⁾ (D)	% Increase (Decrease) (B to D)	% Increase (Decrease) (C to D)
Personnel Services	\$3,936,730	\$4,463,000	\$4,435,225	\$4,792,000	7.37%	8.04%
Non-Personnel / Equipment	682,592	795,000	717,975	859,000	8.05%	19.64%
Professional Services	1,060,191	798,000/ 998,000	958,092	903,000	13.16%/ (9.52%)	(1.64%)
Medical Services	86,899	270,000	254,997	270,000	0.00%	5.88%
Total	\$5,766,412	\$6,326,000/ \$6,526,000	\$6,366,289	\$6,824,000	7.87%/ 4.57%	7.19%

⁽¹⁾ – Detail for changes provided in the following slides

Personnel Services Analysis – ORIGINAL

Expenses	2021– 2022 Actual (A)	2022– 2023 Adopted (B)	2022– 2023 Forecast (C)	2023–2024 Proposed (D)	% Increase (Decrease) (B to D)	% Increase (Decrease) (C to D)
Personnel Services	\$3,936,730	\$4,463,000	\$4,435,225	\$4,839,000	8.42%	9.10%
Authorized positions for both plans	40.00	43.00	43.00	45.00	2	2
Full time employee (FTE) allocated to Plan	20.00	21.50	21.50	22.50	1.00	1.00
Actual filled FTEs for both plans	37.00		38.00			
FTEs allocated to Plan	18.50		19.00			

- ▶ Personnel Services increased from last year's budget due to:
 - Proposals, budgeting three return to work retirees for the full year and increased benefit rates
- ▶ Proposals for FY23–24 included in budget
 - Upgrading the Account Tech position to an Accountant I/II
 - Adding a Medicare Analyst to the Health Team in Benefits
 - Upgrading the vacant Office Specialist to a Senior Office Specialist and adding another Senior Office Specialist for the Front Desk

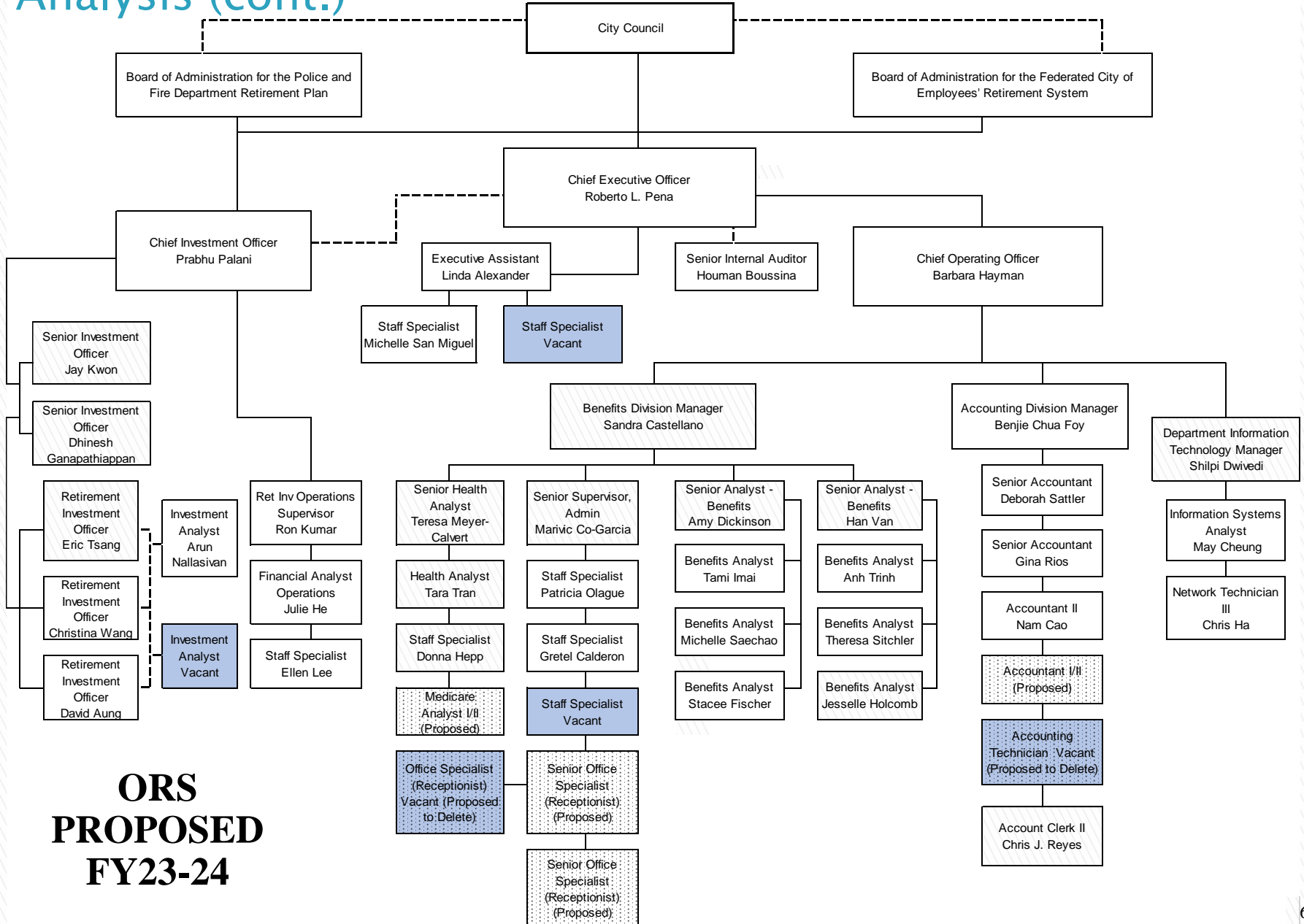
Personnel Services Analysis – REVISED

Expenses	2021– 2022 Actual (A)	2022– 2023 Adopted (B)	2022– 2023 Forecast (C)	2023–2024 Proposed (D)	% Increase (Decrease) (B to D)	% Increase (Decrease) (C to D)
Personnel Services	\$3,936,730	\$4,463,000	\$4,435,225	\$4,792,000	7.37%	8.04%
Authorized positions for both plans	40.00	43.00	43.00	44.00	1	1
Full time employee (FTE) allocated to Plan	20.00	21.50	21.50	22.00	0.5	0.5
Actual filled FTEs for both plans	37.00		39.00			
FTEs allocated to Plan	18.50		19.50			

- ▶ Personnel Services increased from last year's budget due to:
 - Proposals, budgeting three return to work retirees for the full year and increased benefit rates
- ▶ Proposals for FY23–24 included in budget
 - Upgrading the Account Tech position to an Accountant I/II
 - Adding a Medicare Analyst to the Health Team in Benefits (overstrength)
 - Upgrading the vacant Office Specialist to a Senior Office Specialist

Personnel Services Analysis (cont.)

Current Organizational Chart for Retirement Services, including budget proposals, of which the Police & Fire receives one half of a full-time employee (FTE) – ORIGINAL



Personnel Services Analysis (cont.)

Current Organizational Chart for Retirement Services, including budget proposals, of which the Police & Fire receives one half of a full-time employee (FTE) – REVISED

