

JUNE 22, 2023

Police Personnel Review

Topics

Police 2023 Budget to Projections Review

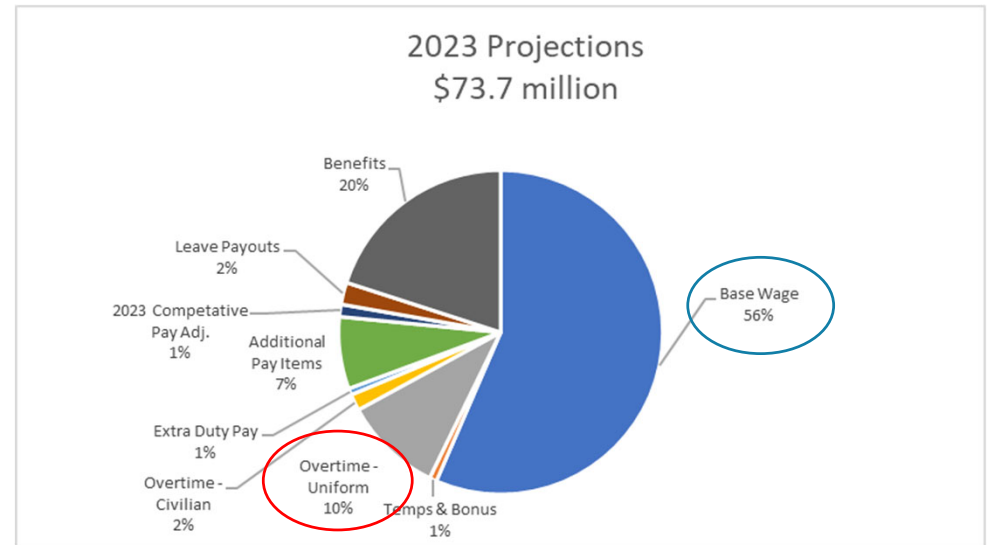
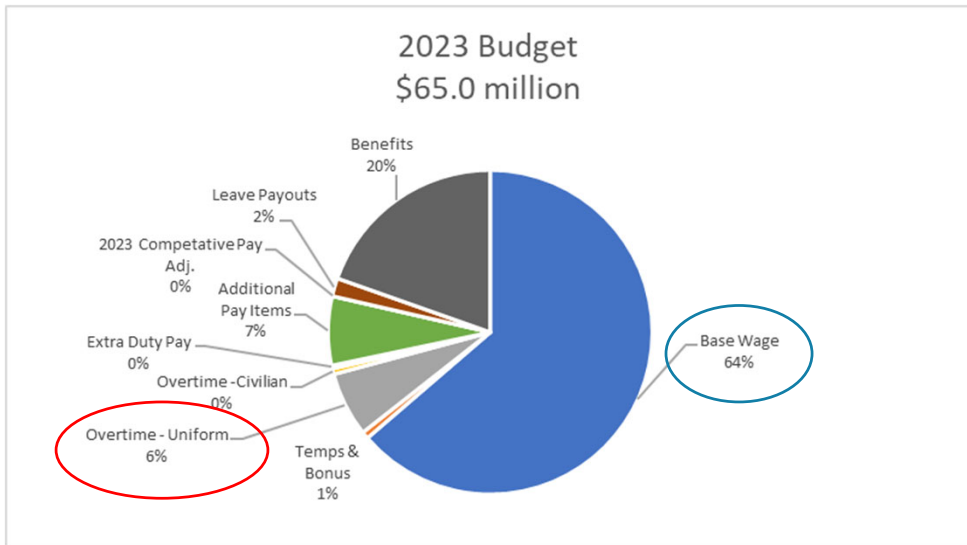
Budget Categories Details

Police 2023 Financial Summary

General Fund 2023 Proposed Budget Amendment



2023 Budget to Projection Comparison



Projected Overage Causes

Base Wage – Over budget largely due to additional \$438,000 removed at budget adoption.

Temporary/Project – Primarily due to background checks for hiring of officers. Three Basic Law Enforcement Academies planned for 2023 resulting in more required background checks.

Overtime – Due to staffing shortages needed to respond to increasing calls for service and call priority.

Additional Pay Items – Due to staffing shortages needed to respond to increasing calls for service and call priority and proposed Guild contract.

Benefits – Benefit costs increase as a part of increased overtime and additional pay items (load is 13.6%). Also, significant change in the VEBA contribution resulting from the last Collective Bargaining Agreement signed in August 2022.

2023 Budget to Projection

2023 Police Personnel - General Fund Only

Personnel Categories	Budget	Projection	Difference
Base Wage	41,372,168	41,633,700	(261,532)
Temps & Bonus	460,010	537,000	(76,990)
Overtime - Uniform	4,179,316	7,244,515	(3,065,199)
Overtime -Civilian	354,250	1,210,700	(856,450)
Extra Duty Pay	215,000	478,300	(263,300)
Additional Pay Items	4,467,293	5,300,800	(833,507)
2023 Competitive Pay Adj.	-	900,000	(900,000)
Leave Payouts	1,176,892	1,622,100	(445,208)
Benefits	12,738,568	14,762,000	(2,023,432)
Totals	64,963,497	73,689,115	(8,725,618)

Assumes continued pattern of spend as late 2022 and first 11 pay periods of 2023.

2023 Overtime Budget & Projection

Overtime	2017-2021 Actual Average	2022 Actual	2023 Budget	2023 Projection
Overtime - Uniform	3,459,209	5,574,016	4,179,316	7,244,515
Overtime % of Base Wages	9.6%	13.9%	9.5%	16.5%

Overtime could exceed budget by \$3.0 million, if overtime hours continue to accrue similarly as in the first 6 months of 2023.

Based on analysis of overtime hours, overtime range from **\$6.1 million to \$7.2 million**.

2022 Additional Overtime hours exceeding historical averages = 8.7 FTE's

2023 Projected Additional Overtime hours exceeding historical averages = 13.1 FTE's

Extra Duty & Additional Pay Items

Extra Duty is reimbursable (offset by revenue) and is increasing as businesses are requesting police officers for security purposes.

Additional pay items include:

- Out of grade
- Standby Pay
- Shift Differential
- Holiday Pay
- Education Pay
- Specialty Pay
- Deferred Compensation Match

Leave Payouts & Benefits

Accrued leave hours are paid out upon termination of employment and at the end of the fiscal year for the following:

- Annual Vacation/Comp Leave
 - Terminated Leave Payouts
- Increasing overtime hours worked reduces utilization of leave balances causing higher payouts at year-end.

Benefit costs, such as retirement, FICA, medical, and certain insurances, are about 20% of wages, including overtime, additional pays, leave payouts.

- 2022 CBA resulted in increase to VEBA contribution.

2023 Proposed Police Financial Budget Amendments

<u>Police Categories</u>	<u>Revenue</u>	<u>Expense</u>
1 Non Business Permit	12,000	
2 Criminal Justice Special Program	30,000	
3 Law Enforcement Services	485,000	
4 Misc. Revenue	22,000	
5 State Reform Funds - Remaining 2021 Balance	144,000	
6 Tran. In - Traffic Calming Fund - Savings	850,500	
7 Tran. In - Public Safety Levy Fund - Savings	400,000	
8 Guild Contract Impact		900,000
9 Base Wage		261,532
10 Temps & Bonus		76,990
11 Overtime - Uniform		3,065,199
12 Overtime -Civilian		856,450
13 Extra Duty Pay		263,300
14 Additional Pay Items		833,507
15 Leave Payouts		445,208
16 Benefits		2,023,432
17 Service Promotion Budget Reserve		(315,000)
18 Totals	1,943,500	8,410,618
19 <i>Net Surplus/(Deficit)</i>		<i>(6,467,118)</i>

2023 General Fund Recommended Solutions

Note: Assumes departments fully spend annual budget and receive all estimated revenue.

General Fund		Revenue Adjustments	Expense Adjustments	Adopted Unallocated Revenue	2022 Unappropriated Fund Balance	Totals
1	FEMA Reimbursement	636,000				
2	Interest Earnings	800,000				
3	Sales Tax	500,000				
4	Police Program Revenue	693,000				
5	TI - Traffic Calming Fund Current Budget	850,500				
6	TI-Public Safety Personnel Fund Current Budget	400,000				
7	TI-Public Safety Personnel Fund Current Budget	22,700				
8	TI-ARPA (Reallocation of unused budget)	4,875,000				
9	Total Revenue Adjustments					8,777,200
10	Police Personnel		8,411,000			
11	UDPDA Retro-Settlement		265,000			
12	Sr. CJC Positions		22,700			
13	Judges Salary Increase		26,000			
14	RV Junk Towing		150,000			
15	Total Expense Adjustments					8,874,700
16						
17	SBO Difference					(97,500)
18						
19	PFMLA Increase		91,125			
20	Total Expense Adjustments					91,125
21						
22	SBO Difference					(91,125)
23	Total SBO Difference					(188,625)
24						
25	Adopted Unallocated Revenue			193,000		
26	2022 Unappropriated Fund Balance				7,575,400	
27	Remaining Unappropriated Fund Balance					7,579,775