A

Change from year to year

Article	Description	Year 1	Year 2	Year 3	Contract Total	
11.1-11.14	Leave Time	$ 123,200	$ -	$ -	$ 123,200	
16.12	DC portion of hybrid	105,704	-	-	105,704	
19.2	Shift Prem ($1)	16,228	-	-	16,228	
19.4	FTO Pay	4,887	-	-	4,887	
19.6	5% Salary - Yr 1	251,429			251,429	Increase over current year
	5% Salary - Yr 2		391,823		391,823	Increase over year 1
	5% Salary - Yr 3			333,880	333,880	Increase over year 2
	OT Effect of Salary Increase	44,918	2,246	2,358	49,522	
~~20.1~~	~~OT - 4 Hrs /Pay~~	-	-	-	-	
20.2	On Call	22,709	1,135	1,192	25,037	
21.0	Insurance	6,428	6,428	6,428	19,284	
21	Insurance - Opt Out	26,400	-	-	26,400	
22	Vacation	8,683	-	-	8,683	
	Longevity	64,093	3,205	3,365	70,663	
~~23.3~~	~~Holiday~~	-	-	-	-	
~~24.3~~	~~Clothing~~	-	-	-	-	
		$ 674,680	$ 404,837	$ 347,223	$ 1,426,739	
	% Change	6%	3%	3%		

B

Total Cost from Today's Budget

Article	Description	Year 1	Year 2	Year 3	Contract Total	
11.1-11.14	Leave Time	$ 123,200	$ 123,200	$ 123,200	$ 369,600	
16.12	DC portion of hybrid	105,704	105,704	105,704	317,112	
19.2	Shift Prem ($1)	16,228	16,228	16,228	48,684	
19.4	FTO Pay	4,887	4,887	4,887	14,662	
19.6	5% Salary - Yr 1	251,429			251,429	Increase over current year
	5% Salary - Yr 2	-	643,252		643,252	Increase over current year
	5% Salary - Yr 3	-		977,131	977,131	Increase over current year
	OT Effect of Salary Increase	44,918	92,081	141,603	278,602	
~~20.1~~	~~OT - 4 Hrs /Pay~~	-	-	-	-	
20.2	On Call	22,709	22,709	22,709	68,127	
21.0	Insurance	6,428	12,856	19,284	38,567	
21	Insurance - Opt Out	26,400	26,400	26,400	79,200	
22	Vacation	8,683	8,683	8,683	26,050	
	Longevity	64,093	67,298	70,663	202,054	
~~23.3~~	~~Holiday~~	-	-	-	-	
~~24.3~~	~~Clothing~~	-	-	-	-	
		-	-	-	-	
		$ 674,680	$ 1,123,299	$ 1,516,493	$ 3,314,471	
	% Change	6%	9%	12%		

301.00 Personnel Costs (less MERS DB)

	2024-25	2025-26	2026-27	2027-28
	11,830,950	12,277,238	12,489,224	13,042,381
Change		446,288	211,986	553,157
% Change		4%	2%	4%
Parks and Rec Transfer		195,000	200,000	200,000
Available Fun		641,288	411,986	753,157
		5%	3%	6%

We must remember, the below changes from year to year also needs to fund increases in COAM, Dispatch and Clerk's contracts.

A The costs evaluated in the top table reflects the change from one year to the next which allows finance to compare that to the change in budget from one year to the next.
For example, year 1, has a total estimated increase in cost over fiscal year 2025 of $674,680. I compare that to the change in personnel costs from FY 25 to FY 26 which is to the right of the spreadsheet. If the City uses the parks and rec transfer we have $641,288 of available funds.
In year 2, the top table shows the increase from year 1 to year 2 (only). For example, if the DC portion of the hybrid pension plan increases by 3% in year 1, the total cost is included in year 1. There is no additional going from year 1 to 2 since the percentage calculation is the same.
The salary in the top table shows increases each year because there is a true increase in each year, 5% year 1, 5% year 2, 5% year 3.
The change in year to year is important to verify the increases in personnel costs from year to year cover the increases in the proposal. The word of caution is the personnel cost increases in the budget must accommodate increase for all unions in the police department which includes admin, dispatchers, clerks and command.

B The second table reflects comparing all proposed changes to today's dollar. It looks at a cumulative change from year to year. Every proposed change in every year has an adjustment because it's being compared back to 2025 costs.