
FY2023 BUDGET BUILD

SALARY PROJECTION DATA



JULY 14, 2022 STUDY SESSION

ITEM #8: FISCAL YEAR BUDGET DISCUSSION

HUMAN RESOURCES

THE BUDGET VS SALARY PROJECTIONS

The numbers presented are built out of the salary projection file, which is the data tied to employee wages/benefits. Every benefit eligible employee at the City is included in the detail file and the majority of employee driven lines (OT, Call-Out, Etc.) are included

Once finalized the salary projection file is loaded into the budget and fills in the personnel expenses.

FY2023: NEW POSITIONS



Position	Wages	Add Pays	Benefits	Total	Notes
POLICE OFFICER -3RD CLASS	\$ 49,816.00	\$ 765.00	\$ 31,837.70	\$ 82,418.70	General: AG – ICAC \$
POLICE OFFICER -3RD CLASS	\$ 49,816.00	\$ 765.00	\$ 31,837.70	\$ 82,418.70	General: SD#25- SRO \$
ZOO KEEPER	\$ 41,620.80	\$ 250.00	\$ 32,973.38	\$ 74,844.18	Recreation
UTILITY LOCATOR	\$ 43,700.80	\$ 300.00	\$ 33,671.22	\$ 77,672.02	Water, WPC, & Street
UTILITY LOCATOR	\$ 43,700.80	\$ 300.00	\$ 33,671.22	\$ 77,672.02	Water, WPC, & Street
MACHINIST FABRICATION WELDER	\$ 46,758.40	\$ 300.00	\$ 35,714.30	\$ 82,772.70	Sanitation
SENIOR SANITATION OPERATOR	\$ 43,700.80	\$ 300.00	\$ 34,912.98	\$ 78,913.78	Sanitation
TRANSIT DRIVER	\$ 37,044.80	\$ -	\$ 32,311.68	\$ 69,356.48	Grant & General
TOTALS:	\$ 356,158.40	\$ 2,980.00	\$ 266,930.18	\$ 626,068.58	

These positions costs are built into the budget numbers discussed last week and are part of the overall total being considered and discussed.

BENEFITS RATES



	FY2022		FY2023			
Medical Insurance						
Carrier	Blue Cross of Idaho		Blue Cross of Idaho			
Enrollment Type	City	Total per Month	City	Total per Month	Notes	Cost Change to FY2023
Employee	\$ 578.55	\$ 608.99	\$ 660.70	\$ 695.47	HealthJoy costs are now covered under BlueCross rates. Domestic Partnership is allowed under plan document.	14.20%
EE & Spouse	\$ 1,133.95	\$ 1,259.95	\$ 1,294.97	\$ 1,438.86		14.20%
EE & Child	\$ 951.21	\$ 1,056.89	\$ 1,086.27	\$ 1,206.97		14.20%
EE & Children	\$ 1,279.07	\$ 1,504.79	\$ 1,460.70	\$ 1,718.47		14.20%
Family	\$ 1,512.61	\$ 1,779.53	\$ 1,727.39	\$ 2,032.22		14.20%
Dental Insurance						
Carrier	Delta Dental		Met Life			
Basic	City	Total per Month	City	Total per Month	Notes	Cost Change to FY2023
1-Party	\$ 34.14	\$ 34.14	\$ 27.66	\$ 27.66	FY2023 and FY2024 rate lock, with a max of 5% increase in FY2025	-18.98%
2-Party	\$ 49.42	\$ 64.70	\$ 40.04	\$ 52.41		-19.00%
Family	\$ 63.38	\$ 92.62	\$ 51.34	\$ 75.02		-19.00%
Enhanced	City	Total per Month	City	Total per Month	Notes	Cost Change to FY2023
1-Party	\$ 34.14	\$ 46.01	\$ 27.66	\$ 37.26	FY2023 and FY2024 rate lock, with a max of 5% increase in FY2025	-19.02%
2-Party	\$ 49.42	\$ 87.08	\$ 40.04	\$ 70.53		-19.01%
Family	\$ 63.38	\$ 136.22	\$ 51.34	\$ 110.34		-19.00%

BENEFITS RATES

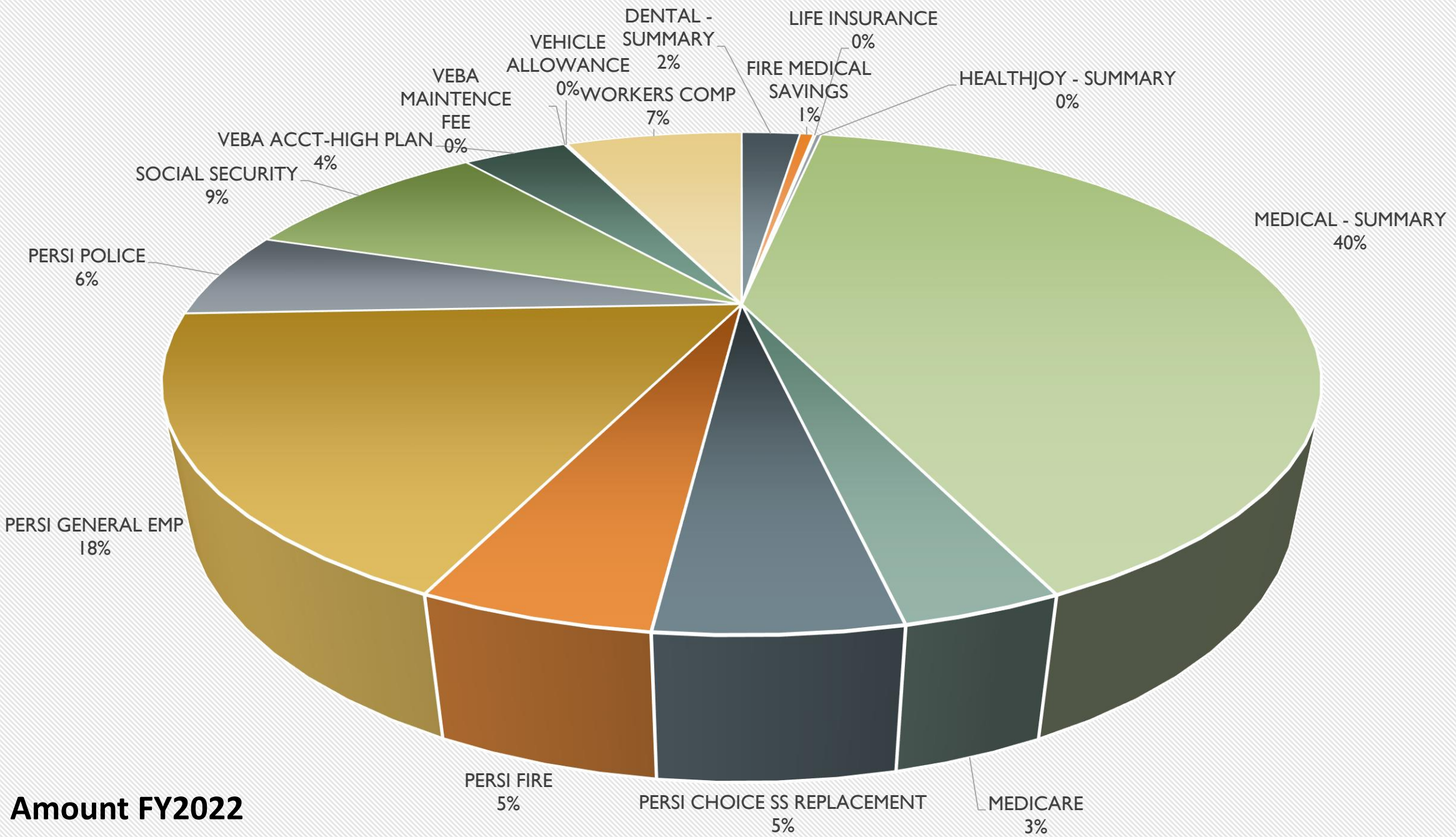


	FY2022		FY2023			
Life Insurance and AD&D						
Carrier	Symetra		Symetra			
Enrollment Type	City	Total per Month	City	Total per Month	Notes	Cost Change to FY2023
Employee	\$ 1.95	\$ 1.95	\$ 1.38	\$ 1.38	FY2023 and FY2024 rate lock	-29.23%
Dependent & Spouse	\$ -	\$ 0.54	\$ -	\$ 0.54		0.00%
Employee Assistance Program (EAP)						
Carrier	Blomquist Hale		Curalinc			
Enrollment Type	City	Total per Month	City	Total per Month	Notes	Cost Change to FY2023
Employee	\$ 3.49	\$ 3.49	\$ 3.10	\$ 3.10	FY2023, FY2024, and FY2025 rate lock	-11.17%
Emergency Responder (CBA)	\$ 19.00	\$ 19.00	\$ 16.00	\$ 16.00		-15.79%
Health Joy						
Enrollment Type	City	Total per Month	City	Total per Month	Notes	Cost Change to FY2023
Employee	\$ 6.17	\$ 6.50	\$ -	\$ -	HealthJoy costs are now covered under BlueCross rates.	-100.00%
EE & Spouse	\$ 5.85	\$ 6.50	\$ -	\$ -		-100.00%
EE & Child	\$ 5.85	\$ 6.50	\$ -	\$ -		-100.00%
EE & Children	\$ 5.52	\$ 6.50	\$ -	\$ -		-100.00%
Family	\$ 5.52	\$ 6.50	\$ -	\$ -		-100.00%

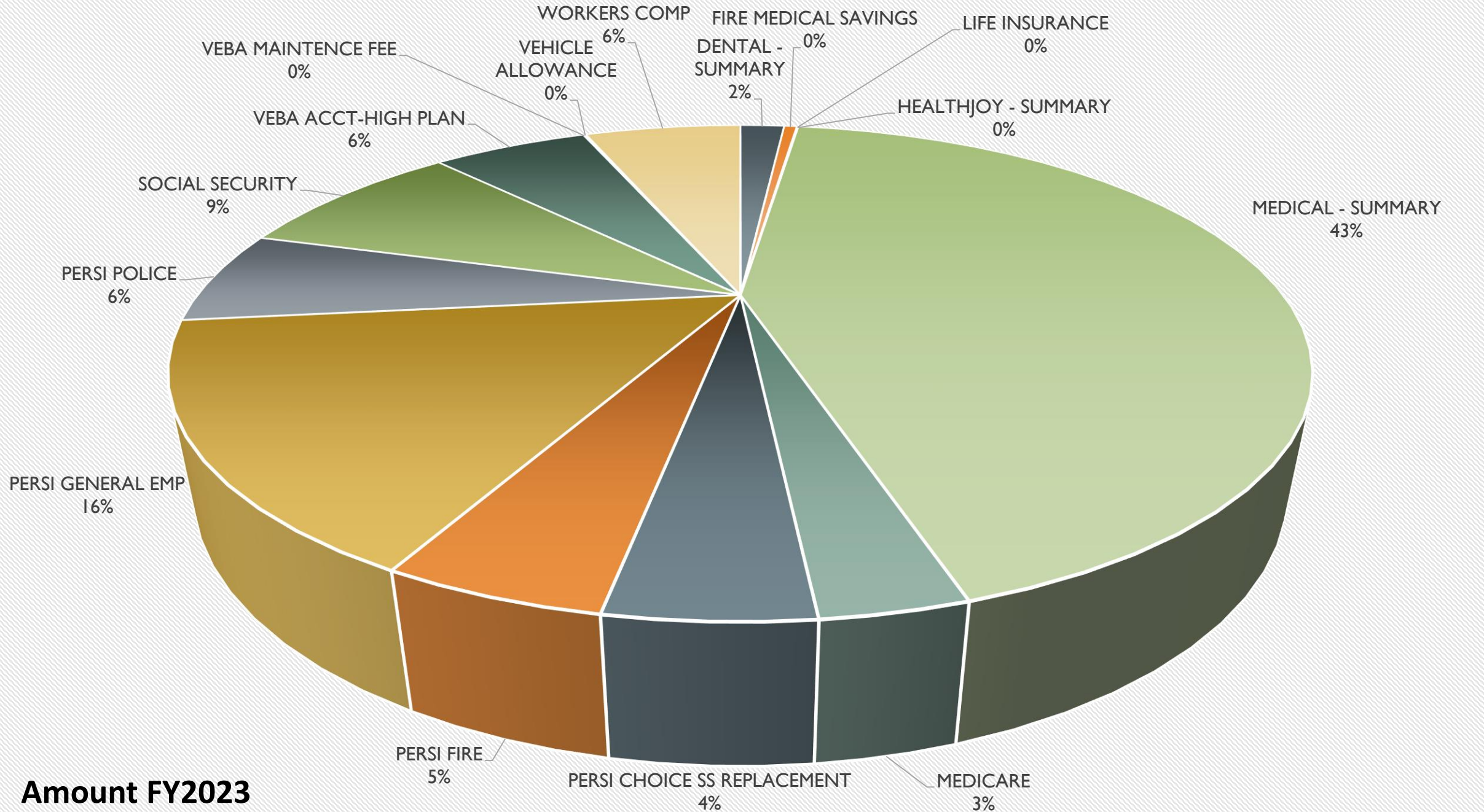
BENEFITS – BENEFITS COSTS SUMMARY



Benefit	Amount FY2022	Amount FY2023	Change +/-	Change %
DENTAL - SUMMARY	\$ 337,312.92	\$ 283,921.92	\$ (53,391.00)	-15.83%
LIFE INSURANCE	\$ 13,127.40	\$ 9,687.60	\$ (3,439.80)	-26.20%
HEALTHJOY - SUMMARY	\$ 30,900.72	\$ -	\$ (30,900.72)	-100.00%
MEDICAL - SUMMARY	\$ 6,114,456.00	\$ 7,232,119.92	\$ 1,117,663.92	18.28%

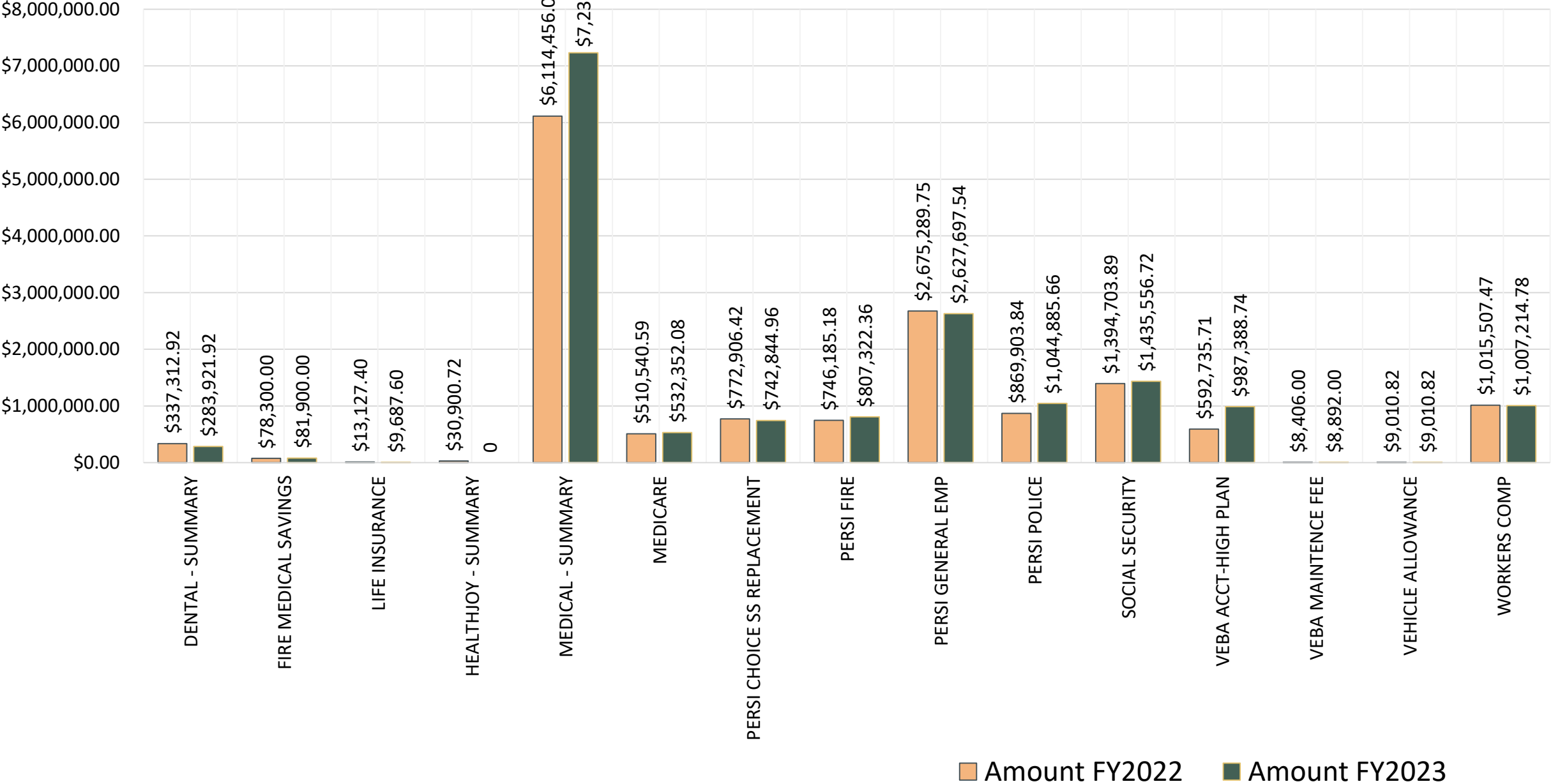


Amount FY2022



Amount FY2023

FY2022 vs FY2023 BENEFITS IN SALARY PROJECTIONS



FY2023: TOTALS FOR CBAS



CBA Cost Type	FY2022 Salary Projection Data	FY2023 Salary Projection Data	% Cost Change to FY2023	\$ Cost Change to FY2023
Police CBA Civilian	\$3,478,178.58	\$3,755,648.16	7.98%	\$277,469.58
Police CBA Sworn	\$8,296,666.14	\$9,244,306.76	11.42%	\$947,640.62
Police CBA Total	\$11,774,844.72	\$12,999,954.92	10.40%	\$1,225,110.20
Fire CBA - General	\$5,667,324.26	\$6,047,187.33	6.70%	\$379,863.07
Fire CBA - Ambulance	\$2,147,161.73	\$2,172,895.03	1.20%	\$25,733.30
Fire CBA Total	\$7,814,485.99	\$8,220,082.36	5.19%	\$405,596.37
Overall CBA Total	\$19,589,330.71	\$21,220,037.28	8.32%	\$1,630,706.57

FY2023: FIRE & FIRE MGT BENEFIT COSTS



All of the Fire Departments medical insurance is housed in line 29.01 Non-City Medical Plan in the Fire and Ambulance Funds. **This is a line item amount and not done through salary projections.** It is not administered by the City and is paid as a bill and not as a benefit.

All Fire VEBA is housed in line 29.02 Non-City Plan VEBA and this is a line item amount and not done through salary projections.

	FY2022 Fire Medical	FY2022 Fire VEBA	FY2022 Total	FY2023 Fire Medical	FY2023 Fire VEBA	FY2023 Total
Fire	\$1,258,547	\$68,000	\$1,326,547	\$1,126,348	\$68,000	\$1,194,348
Ambulance	\$370,382	\$ 22,000	\$392,382	\$454,189	\$23,000	\$477,189

FY2023: TOTALS FIRE & POLICE MGT

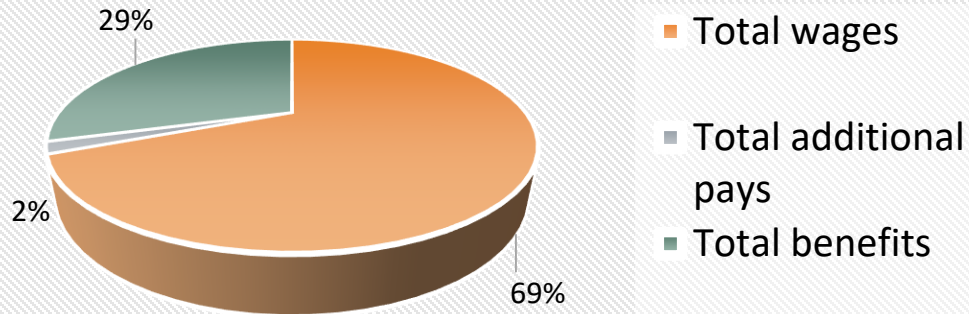


CBA Cost Type	FY2022 Salary Projection Data	FY2023 Salary Projection Data	% Cost Change to FY2023	\$ Cost Change to FY2023
Police Management	\$1,517,844.68	\$1,657,728.89	9.22%	\$139,884.21
Fire Management	\$333,238.78	\$367,987.93	10.43%	\$34,749.15
Fire Ambulance Mgt	\$164,132.52	\$181,247.79	10.43%	\$17,115.27
Fire Mgt Total	\$497,371.30	\$549,235.72	10.43%	\$51,864.42
Overall MGT Total	\$2,015,215.98	\$2,206,964.61	9.52%	\$191,748.63

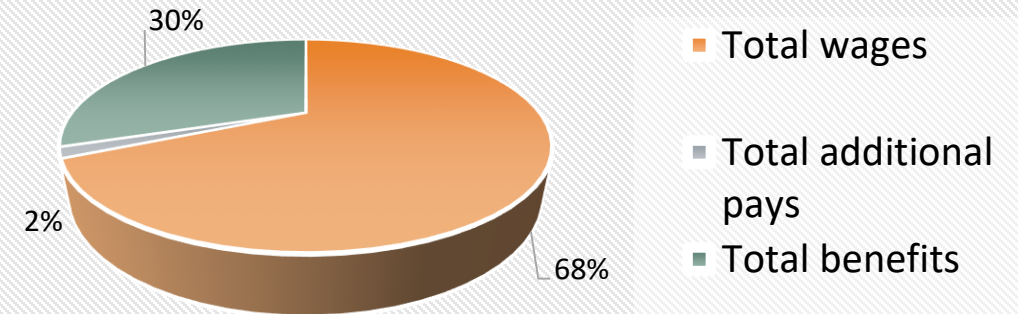
FY2023: COMPLETE FILE



FY2022 Salary Projection



FY2023 Salary Projection



Category	FY2022 Salary Projection	FY2023 Salary Projection	Change +/-	% Change
Total wages	\$ 35,431,181.29	37,963,287.18	\$ 2,532,105.89	7.15%
Total additional pays	\$ 922,907.06	903,233.43	\$ (19,673.63)	-2.13%
Total benefits	\$ 15,169,286.71	16,810,795.10	\$ 1,641,508.39	10.82%
TOTAL SALARY PROJECTION COST	\$ 51,523,375.06	55,677,315.71	\$ 4,153,940.65	8.06%

FY2023: SEASONAL (10.03) & VARIABLE (10.04) CHANGES FROM BUDGET FILE



Account Line	Full Account Line	Type	Department Name	FY22 Budgeted Amount	FY23 Amount	Increase from FY2022
10-03	001-0300-416.10-03	Seasonal	City Hall - Housekeeping	\$ 10,251.02	\$ -	127.62%
10-04	001-0300-416.10-04	Year Round Variable	City Hall - Housekeeping	\$ -	\$ 23,333.14	
10-03	001-1200-424.10-03	Seasonal	Animal Services	\$ 103,212.00	\$ 57,830.81	0.00%
10-04	001-1200-424.10-04	Year Round Variable	Animal Services	\$ -	\$ 45,381.19	
10-03	004-1303-455.10-03	Seasonal	Zoo	\$ 32,108.96	\$ 19,608.96	168.12%
10-04	004-1303-455.10-04	Year Round Variable	Zoo	\$ -	\$ 66,480.58	
10-03	009-2401-471.10-03	Seasonal	Transit Urban Motor Bus Vehicle Operations	\$ 212,984.98	\$ -	10.00%
10-04	009-2401-471.10-04	Year Round Variable	Transit Urban Motor Bus Vehicle Operations	\$ -	\$ 234,283.48	
10-03	009-2501-471.10-03	Seasonal	Transit Urban Demand Response Vehicle Operations	\$ 108,635.02	\$ -	10.00%
10-04	009-2501-471.10-04	Year Round Variable	Transit Urban Demand Response Vehicle Operations	\$ -	\$ 119,498.52	
10-03	008-2601-471.10-03	Seasonal	Transit Rural Demand Response Vehicle Operations	\$ 218,699.00	\$ -	10.00%
10-04	008-2601-471.10-04	Year Round Variable	Transit Rural Demand Response Vehicle Operations	\$ -	\$ 240,568.90	
10-03	009-2399-471.10-03	Seasonal	Transit Urban Mass Transit Non-NTD Applications	\$ 6,527.00	\$ -	10.00%
10-04	009-2399-471.10-04	Year Round Variable	Transit Urban Mass Transit Non-NTD Applications	\$ -	\$ 7,179.70	
TOTALS:				\$ 692,417.98	\$ 814,165.28	17.58%

\$ 121,747.30

All year round variable hour employees (10-04) impacted were placed at step one of the 12 step scale presented at the 6/8/2022 Budget Meeting

QUESTIONS?

