

**Town of Palm Beach**

**Proposed Deferred Retirement Option  
Program (DROP) Extension**

**Kirk Blouin, Town Manager**

**August 28, 2018**

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## Introduction

The Town of Palm Beach receives exceptional services from its departments and its employees. The Town of Palm Beach provides a high level of service to the community. The Town has extremely low levels of crime, a very high clearance rate for solving crimes, and does an exceptional job of providing the community with a sense of safety and security. The Town's Fire-Rescue Department has received the highest possible rating for a Fire Department from the Insurance Services Office, and the department's EMS services are considered to be among the best available. The Town's sanitation services are customer focused and unique regarding schedule and convenience. The Town is extremely diligent in maintaining the look, feel, and sense of community through its Planning, Zoning and Building Department.

To provide these services, the Town seeks exceptional employees who have the right character, attitude, passion, skills, and intelligence to match the expectations of the community. Supervision and management are essential components to ensuring organizational results and maintaining a great work environment. Research has shown a clear link between an organization's leadership and employee motivation, employee engagement, employee performance and productivity, and customer satisfaction. The Town is intentional about putting the right people in the right position to lead, direct, and manage its organizational departments. Experience plays a significant role in the development of supervisors. For both police officers and firefighters, studies have shown that experience is an essential factor in time-sensitive critical decision-making, such as those that must be made during an in-progress crime or a fire. Likewise, studies have shown that expertise comes from experience over time and that experience is vital in leading a group of individuals.

## Problem Statement

The problem is the Town of Palm Beach is facing a gap in experience in some of our essential positions, and that gap is placing a strain upon our efforts to fill supervisory, middle management, and in some cases, upper management positions.

The primary reason for this experience gap is the unusually high levels of employee turnover from 2012 to present. (SEE ATTACHED APPENDIX 1)

Despite specific succession planning efforts and interventions, for many supervisory and leadership level positions, there remains a shortage of experienced employees to fill future vacancies that we know will come based upon participation in the Town's Deferred Retirement Option Program (DROP). Problems with filling leadership and management level positions exist town-wide; however they are greatest within the Town's Police and Fire-Rescue departments, where turnover has been the highest. DROP plans allow employees who would otherwise retire in a defined benefit plan to continue working for a fixed period. However, rather than continuing to accrue credit for service and compensation, a certain sum is credited to a separate account within the retirement plan. Currently, thirty-five (35) Town employees are participating in the DROP; including two (2) department directors, five (5) assistant directors, five (5) mid-level managers, eight (8) first-line supervisors, and three (3) highly specialized positions. Upon their departure from the DROP, the Town will likely lack experienced employees to fill some of these critical supervisory, middle management, and upper management positions.

## TURNOVER

Employee turnover, the separation of employees from service, carries costs and consequences to employers and employees. At times, turnover can be "functional" for the organization when poor-performing employees leave their jobs. Turnover can also be functional when it results in the hiring of talented new workers or creates opportunities for reorganization. However, "excessive" turnover can create instability in the workplace. Employers bear a cost burden, a productivity burden, and an experience loss burden from employee turnover.

Disruption to projects and programs can occur due to excessive employee turnover. Likewise, productivity may suffer, especially when well-performing employees leave their jobs. Studies have shown that it can take 18 months or more for a new employee to reach an average level of productivity. Excessive turnover places a strain on the management team and the human resource department, as they must focus a tremendous amount of their time and attention to recruitment and selection processes, thus taking time away from their primary functions of providing leadership, management, and guidance. There is also an increased cost

burden (compensated or not) that other workers assume due to vacancies, requiring them to pull a more significant load or reduces the work on their core responsibilities as they must take on the work of vacant positions.

Moreover, there is often a loss of institutional knowledge. Turnover can result in an increase in stress and a decline in employee morale. Alternatively, turnover can increase morale or reduce stress if the worker who leaves was a problem employee and the employee's departure opens up new career opportunities. Excessive turnover can also create a negative perception about an organization, a perception that hampers the recruitment of the right new employees and engagement of existing employees. Most importantly, there are cultural impacts of excessive turnover, including a lost sense of team and shared values.

The literature on the cost burden of employee turnover identifies four major cost categories for employers: separation costs, vacancy costs, replacement costs, and training costs. Separation costs include administrative expenses related to termination, separation/severance pay, the costs of exit interviews, and possible increases in unemployment compensation. Vacancy costs include the net cost that an employer incurs while a job is vacant, e.g., overtime pay, the hiring of temporary employees. Replacement costs include the cost of attracting applicants, conducting testing and interviews, and pre-employment administrative expenses. Training costs include both formal and informal costs of training new employees. In most situations, separation, replacement, and training expenses result in a net increase in costs to the employer. However, vacancy costs can result in net savings if the expense of overtime or temporary employees is less than what the employee would have earned. Similarly, if the expense of an employee's salary is less or performance exceeds that of the employee who left, the employer may incur a net gain.

The U.S. Department of Labor estimates that, on average, it costs a company one-third of a new hire's salary to replace an employee. Hewitt Associates (a private management consulting firm) estimates that, on average, employee replacement costs run higher, to as much as 1.5 times a worker's annual salary.

## Fire Rescue

There are 68 full-time certified positions within Palm Beach Fire Rescue. Palm Beach Fire Rescue has ten employees currently participating in the DROP who will be required to leave employment with the Town when their current DROP period ends. Four members of the management team and five lieutenants are in the current DROP program.

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### Leaving Due To DROP In Fiscal Year 2019

Assistant Fire-Rescue Chief	1
Battalion Chief	1
Lieutenant/Paramedics	2

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### Leaving Due To DROP In Fiscal Year 2020

Battalion Chief	1
Fire-Rescue Chief	1
Lieutenant/Paramedic	1

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### Leaving Due To DROP In Fiscal Year 2021

Lieutenant/Paramedic	2
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### Leaving Due To DROP In Fiscal Year 2023

Driver/Engineer Paramedic	1
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Absorbing the loss of ten employees over five years would not typically present a challenge. Since January of 2012, 82 certified Fire Rescue employees, of which 17 were supervisory or management level employees, have left the service of Palm Beach Fire Rescue. That is an average of 13.6 employees every year for the past six years, in an organization of 68 certified employees. In light of the higher than usual turnover experienced over the past six years, Fire-Rescue anticipates challenges with filling leadership and management level positions in the near future.

Under the current DROP program, Fire-Rescue will need to replace a Fire Chief, an Assistant Fire Chief, and up to four Division/Battalion Chiefs. The current pool of qualified candidates from which these positions would be filled is small and lacks significant experience. Each promotion made to a higher-level position creates a vacancy in the rank beneath, thereby creating a domino effect and causing a promotion at each rank downstream. Over the past

three years, Fire Rescue has faced a significant challenge in filling our first line supervisory position of Lieutenant. Within the past three years, Fire-Rescue has filled ten (10) Lieutenant positions. Due to a lack of qualified and experienced candidates, Fire-Rescue was forced to hire three (3) of those ten positions from the outside.

Last Name	Position	Years At Palm Beach	Years As Lt.	In DROP
Bradshaw	Lieutenant	21.4	14.4	YES
Caudell	Lieutenant	24.4	12.1	YES
Reyes	Lieutenant	23.8	3.6	YES
Dunnam	Lieutenant	22	3.6	YES
Ward	Lieutenant	22.5	13	YES
Bassford	Lieutenant	17.3	9.6	
Bortot	Lieutenant	13.1	5	
Bonfante	Lieutenant	16.2	3.6	
Matzen	Lieutenant	9.9	3.6	
Gargiulo	Lieutenant	13.7	2.9	
Sronce	Lieutenant	11.4	2.8	
Mckay	Lieutenant	2.7	2.7	
Shinn	Lieutenant	2.7	2.7	
Messner	Lieutenant	12.7	2.6	
Curtis	Lieutenant	2.2	2.2	
Castillo	Lieutenant	14.3	1.7	
Weber	Lieutenant	13.3	1.7	
Mahy	Lieutenant	5.9	1.7	
Cadet	Lieutenant	4.9	1.7	
Sabol	Lieutenant	1.4	1.4	
Brandjes	Lieutenant	2	0.9	

Through “succession planning,” Fire Rescue continues to work with individuals to prepare them for these future opportunities. However, it is difficult to substitute for the experience that is needed to make the types of life and death decisions faced by fire service leaders.

## Police Department

There are 68 sworn positions within the Palm Beach Police Department. The Police Department has five certified employees who will be required to leave employment with the Town when their current DROP period ends; including two Captains and five senior Police Officers.

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### Leaving Due To DROP In Fiscal Year 2019

Police Captain	2
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### Leaving Due To DROP In Fiscal Year 2021

Police Officer	2
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### Leaving Due To DROP In Fiscal Year 2023

Police Officer	1
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Just within the past month, a Police Sergeant and two senior Police Officers, who were in the DROP, separated employment with the Town.

Absorbing the loss of five employees over five years would not typically present a challenge. Since January of 2012, 70 certified Police Department employees, of which 12 were supervisory or management level employees, have left the service of the Palm Beach Police Department. That is an average of 11.5 employees every year for the past six years, in an organization of 68 certified employees. In light of the higher than usual turnover experienced over the past six years, the Police Department anticipates challenges with filling leadership and supervisory level positions in the near future.

In addition to needing to fill the vacant Police Chief position in the very near future, the Police Department will need to replace two Captains within the next year under the current DROP program. The current pool of qualified candidates for these positions is small and lacks significant experience. Each promotion made to a higher-level position creates a vacancy in the rank beneath, thereby creating a domino effect and causing a promotion at each rank downstream. This lack of an experienced pool of candidates will likely create some challenges in filling the first line supervisory position of Sergeant. Within the past three years, the Police

department has filled eight Sergeant positions. The Police Department has employees who have leadership qualities and potential, and they continue to work with these individuals to prepare them for future opportunities.

Last Name	Position	Years at Palm Beach	Years As Sergeant	In Drop
Dawson	Police Sergeant	18	11.67	No
Pagan	Police Sergeant	23.94	5.75	No
Duquette	Police Sergeant	23.87	5.25	No
Wilkinson	Police Sergeant	9.52	3.67	No
Alber	Police Sergeant	12.09	3.67	No
Walley	Police Sergeant	12.48	2.92	No
Rothrock	Police Sergeant	11.63	1.83	No
Reyes	Police Sergeant	9.93	0.92	No
Scanlan	Police Sergeant	13.45	0.08	No

Through “succession planning,” the Palm Beach Police Department continues to work with individuals to prepare them for these future opportunities. However, it is difficult to substitute for the experience that is needed to make the types of life and death decisions faced by law enforcement service leaders.

## General Employees

There are 231 general employee positions within the Town of Palm Beach. Twenty (20) general employees will be required to leave employment with the Town when their current DROP period ends; including a Department Director, an Assistant Department Director, three departmental managers, and four supervisors.

### Leaving Due To DROP In Fiscal Year 2019

Street & Sign Painter	1
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### Leaving Due To DROP In Fiscal Year 2020

Crime Intelligence Analyst	1
Office Manager	1
Lifeguard Supervisor	1

### Leaving Due To DROP In Fiscal Year 2021

Administrative Assistant	1
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Administrative Specialist	1
Equipment Operator I	1
Lifeguard	1
Police Planner	1
Supervisor/Sanitation	1

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#### **Leaving Due To DROP In Fiscal Year 2022**

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Equipment Operator I	1
Facilities Maintenance Division Manager	1
Zoning Administrator	1

#### **Leaving Due To DROP In Fiscal Year 2023**

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Assistant Director of Public Works	1
Assistant Information Technology Manager	1
Chief Building Inspector	1
Director of Finance	1
Equipment Operator I	2
Laborer I	1

Since October of 2011, 153 general employees have left the service of the Town of Palm Beach. The average turnover rate over the past seven years is almost 10%. While many of the Town's general employee positions can be filled at an entry level with qualified candidates from the labor market, some positions are extremely specialized or are best filled by people who understand what it means to deliver service the Palm Beach Way. For example, the positions of Police Planner and Crime Intelligence Analyst are positions that are not widely available in the labor market.

### **Deferred Retirement Option Program (DROP) extension program**

Through careful analysis of employee data and departmental succession planning efforts, there is an identified gap in the experience level for many supervisory and a management level position, especially within the Police and Fire-Rescue Departments. This gap is the result of a number of employee retirements, a large number of employees entering the retirement DROP program, and increased turnover within the departments. This gap is placing a strain upon efforts to fill some first line supervisory positions and management positions.

We have identified three options for enhancing the level of experience of our critical supervisory and management team members, one of which is the creation of a new Deferred Retirement Option Program (DROP) extension program.

The Town's current Deferred Retirement Option Program (DROP) allows a vested member that is eligible for normal retirement to effectively retire and remain employed by the Town of Palm Beach. When members choose to enter the DROP, the member's monthly retirement benefit is calculated, and the member is considered retired from the Town's pension plan. The calculation of benefit is final, and the member will no longer be eligible to earn additional service credit after that. The member then begins to accumulate their retirement benefits by making deposits of monthly retirement payments to the retirement fund while continuing to be employed by the Town. Members who receive any DROP benefits for the portion of their pension benefits earned on or after May 1, 2012, are at-will employees for the entire DROP period. The maximum time allowed for DROP participation under the current program is 60 months (5 years) from the date the member commences participation in the DROP program.

Over the next five (5) years, there are thirty-five (35) Town employees who must leave employment from the Town at the conclusion of their DROP period. The separation from service of these thirty-five Town employees will result in a loss of a combined 856 years of experience at the end of each of their DROP periods.

According to James W. Linn, Attorney with Lewis, Longman, and Walker, the Town can create a new "DROP Extension Program." This program could be in addition to the existing DROP program. The Florida Retirement System (FRS) created such a plan to deal with the teacher shortage in the State of Florida. Using the FRS model, the Town could create a Drop Extension Program that allows a participant to continue working for a maximum of thirty-six (36) additional months in 12-month renewable increments. In the FRS model, employees who wish to participate in the DROP extension must apply for acceptance each year for a maximum of three years. The Town can create conditions, restrictions, or limitations for the DROP extension program that are separate and apart from the current DROP program. Again, following the model established by FRS, the Town could limit participation in this program each year to those employees whose retention serves a business need to the Town at the Town Manager's discretion. If such a program were established, the recommendation would be to freeze an employee's salary or hourly rate upon entrance into the program and to eliminate

future longevity or bonus payments for participants of the DROP Extension program. Moreover, it would be the recommendation of staff that this program be provided with a sunset date of three years from enactment, whereby the Town Council would have to consider its benefit and need, and formally readopt the program if they determined it in the best interest of the Town.

Based upon a cost analysis of the above DROP Extension program, there would be an opportunity cost to the Town for such a program in the form of a loss of savings. When a senior employee separates service from the Town, some cost savings come from hiring in an entry or mid-range level employee to replace the vacated position. These opportunity costs vary widely by position. (SEE ATTACHED APPENDIX 2)

### **Rehiring of Retirees**

Another option that can be used to retain experience is the rehiring of retirees; however, this option must be used cautiously and sparingly because of legal constraints imposed by the Internal Revenue Service (IRS).

There was a growing trend for employers to rehire retirees to keep the services of seasoned employees. However, the IRS has looked at prearranged retire/rehire arrangements as not being bona fide separations. In 2011, the IRS issued a Private Letter Ruling [SEE ATTACHED APPENDIX 3] that found that persons that are retiring to qualify for a benefit while, at the same time, the employer and employee had an explicit understanding regarding continuing on the same job, the employee was not deemed "retired." Several Florida communities had made a widespread practice of rehiring retirees following the completion of their DROP. They have all since stopped these practices because of the significant potential impact to their existing pension plans should the IRS rule their plans as non-qualifying.

The Town has rehired employees who have retired from Town service. This process is spelled out within Town Administrative Procedure 1-95-1 and Sec. 82-53, Sec. 82-99, "Sec. 82-119., Sec. 82-147. Most recently, Deputy Chief Dan Szarzewski and then Deputy Chief Jeffrey Trylch were rehired to fill an experience gap within the Police Administration. This process required Town Council approval and took some time to complete. While this is an effective

means of addressing very specific and very limited needs, the Town's pension attorney, James W. Linn, advises against the widespread and routine use of this option.

The most significant disadvantage to the rehiring of retirees is the limitation on pre-arrangement which significantly hampers any planning. The Town most certainly has the option to rehire retirees, but doing so should be based upon an inability to accomplish the same objective in another manner within a reasonable period, and it should in no way be pre-arranged.

### **Hiring Employees with Prior Experience for Higher Level Positions**

Yet another option is the hiring of experienced supervisory and management-level employees from the outside; which has been done with success in some cases, and in some cases not. Depending upon the position, the Town should continue hiring experienced supervisory and management level employees from the outside when these candidates offer the best chance for success for the Town.

However, internal promotions are a significant positive feedback loop for existing employees who are striving to do a great job while pursuing career advancement. As people see their peers promoted, they aspire for the same reward and become more engaged, boosting morale all around.

The Town is known for providing exceptional customer service to its residents; this is often referred to as the Palm Beach Way. The Town's workplace culture comes from the hearts and minds of the Town's employees and is guided by the careful leadership of its management team. This culture is best reinforced and maintained by employees who share our core values. An external candidate may be an exciting blank slate, but they may also lack the essential values and ideals of our Town culture.

### **Conclusion**

The Town's employees provide exceptional services to the Town's residents, visitors, and businesses. This outstanding level of service is part of the culture of Town government. The problem is the Town of Palm Beach is facing a gap in experience in some of our essential positions, and that gap is placing a strain upon our efforts to fill supervisory, middle management, and in some cases, upper management positions. This experience gap is a threat

to the exceptional service levels and the culture of Town government. The primary reason for this experience gap is the unusually high levels of employee turnover from 2012 to present. Within the next five years, thirty-five (35) Town employees, including two (2) department director, five (5) assistant directors, five (5) mid-level managers, eight (8) first-line supervisors, and three (3) highly specialized positions will separate employment with the Town when their DROP comes to an end. Town departments have succession plans that identify top talent and focus attention on developing that top talent for future levels of increasing responsibility. However, these efforts cannot quickly create experience; which only comes over time.

Based upon a careful analysis of our current situation and future needs, the Town should consider a combination of options, including the creation of a time-limited DROP Extension program and the use of hiring experienced employees from the outside when they offer the Town the best opportunity for success.

# APPENDIX 1

## Town of Palm Beach

### Historical Turnover Data Separations by Retirement Group to FTE per Fiscal Year

Sworn Police														Average Turnover
	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	YTD FY18	Last 12 Years
Separations	8	4	12	9	3	2	9	11	9	10	9	9	13	
FTE	78	78	80	79	76	70.5	71	70	70	70	70	70	69	
Turnover	10%	5%	15%	11%	4%	3%	13%	16%	13%	14%	13%	13%	19%	11%
Failed to Pass Background									1					
Incomplete FTO/Probation								1				1		
Resigned							4	4	4	4	7	4	9	
Resigned/Settlement							1	4						
Retired						1	2	1	3	5	2	3	3	
Retired/WC Settlement										1				
Retirement Disability						1			1				1	
Terminated							2	1				1		
General*														Average Turnover
	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	YTD FY18	Last 12 Years
Separations	24	31	21	12	18	14	14	16	19	28	26	20	30	
FTE	258.36	260.23	254.28	254.39	246.98	223.83	222.65	223.67	223.1	226.18	231.09	231.09	231.87	
Turnover	9%	12%	8%	5%	7%	6%	6%	7%	9%	12%	11%	9%	13%	8%
Failed to Pass Background														
Incomplete FTO/Probation								2	2	3	2	1	1	
Resigned						6	5	3	6	7	16	11	16	
Resigned/Settlement														
Retired						6	8	10	11	18	4	7	10	
Retired/WC Settlement														
Retirement Disability														
Terminated						1	1	1			3	1	1	
Death						1					1		2	
Certified Fire Rescue														Average Turnover
	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	YTD FY18	Last 12 Years
Separations	3	5	5	3	4	2	10	15	10	17	17	9	3	
FTE	76	77	77	77	77	73	69	67	64	64	64	64	70	
Turnover	4%	6%	6%	4%	5%	3%	14%	22%	16%	27%	27%	14%	4%	12%
Failed to Pass Background														
Incomplete FTO/Probation														
Resigned							4	11	7	12	11	8	3	
Resigned/Investigation							1	1	2					
Retired						1	4	1		5	6	1		
Retired/WC Settlement														
Retirement Disability								1						
Terminated						1	1	1	1					
Town-wide														Average Turnover
	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	YTD FY18	Last 12 Years
Separations	35	40	38	24	25	18	33	42	38	55	52	38	46	
FTE	412.36	415.23	411.28	410.39	399.98	367.33	362.65	360.67	357.1	360.18	365.09	365.09	370.87	
Turnover	8%	10%	9%	6%	6%	5%	9%	12%	11%	15%	14%	10%	12%	10%
Failed to Pass Background									1		0	0	0	
Incomplete FTO/Probation								3	2	3	2	2	1	
Resigned						6	13	18	17	23	34	23	28	
Resigned/Settlement or Investigation							2	5	2		0	0	0	
Retired						8	14	12	14	28	12	11	13	
Retired/WC Settlement										1	0	0	0	
Retirement Disability						1		1	1		0	0	1	
Terminated						2	4	3	1		3	2	1	
Death						1					1	0	2	

8/22/2018 : Data As Of

Reason detail not available FY10 and prior.

APPENDIX 2

Position	Drop End Date	FY19 DROP Extension	FY20 DROP Extension	FY21 DROP Extension	FY22 DROP Extension	FY23 DROP Extension	FY24 DROP Extension	FY25 DROP Extension	FY26 DROP Extension
Police Captain	5/9/2019	\$ 6,055.22	\$10,264.65	\$ 7,584.24	\$ 2,837.06	\$ -	\$ -	\$ -	\$ -
Police Captain	6/14/2019	\$ 5,289.66	\$12,298.59	\$10,293.41	\$ 6,006.86	\$ -	\$ -	\$ -	\$ -
Police Officer	2/18/2021	\$ -	\$ -	\$ 7,339.30	\$ 9,086.66	\$ 6,180.45	\$ 180.94	\$ -	\$ -
Police Officer	2/18/2021	\$ -	\$ -	\$ 7,339.30	\$ 9,086.66	\$ 6,180.45	\$ 180.94	\$ -	\$ -
Police Officer	1/18/2023	\$ -	\$ -	\$ -	\$ -	\$ 8,773.24	\$ 9,138.57	\$ 5,650.24	\$ (1,551.00)
	Totals	\$11,344.87	\$22,563.23	\$32,556.24	\$27,017.24	\$21,134.14	\$ 9,500.46	\$ 5,650.24	\$ (1,551.00)
Position	Drop End Date	FY19 DROP Extension	FY20 DROP Extension	FY21 DROP Extension	FY22 DROP Extension	FY23 DROP Extension	FY24 DROP Extension	FY25 DROP Extension	FY26 DROP Extension
Street & Sign Painter	2/1/2019	\$ 4,935.50	\$ 5,525.25	\$ 3,534.97	\$ (494.15)	\$ -	\$ -	\$ -	\$ -
Supervisor Lifeguard	2/14/2020	\$ -	\$ 5,491.10	\$ 6,573.40	\$ 4,326.27	\$ (131.89)	\$ -	\$ -	\$ -
Office Manager	2/28/2020	\$ -	\$ 6,479.25	\$ 8,999.13	\$ 6,939.69	\$ 1,416.78	\$ -	\$ -	\$ -
Crime Intelligence Analyst	6/20/2020	\$ -	\$ 1,959.71	\$ 6,053.64	\$ 5,081.18	\$ 3,610.27	\$ -	\$ -	\$ -
Supervisor/Sanitation	10/26/2020	\$ -	\$ -	\$ 7,918.20	\$ 4,770.02	\$ 859.46	\$ (5,405.03)	\$ -	\$ -
Administrative Specialist	1/14/2021	\$ -	\$ -	\$ 4,778.05	\$ 4,369.24	\$ 1,947.56	\$ (483.30)	\$ -	\$ -
Equipment Operator I	1/15/2021	\$ -	\$ -	\$ 6,184.90	\$ 6,814.94	\$ 4,837.59	\$ (458.05)	\$ -	\$ -
Lifeguard	2/11/2021	\$ -	\$ -	\$ 4,169.23	\$ 4,905.09	\$ 3,198.26	\$ (188.10)	\$ -	\$ -
Administrative Assistant	3/31/2021	\$ -	\$ -	\$ (36.50)	\$ (1,768.64)	\$ (3,507.63)	\$ (2,645.46)	\$ -	\$ -
Police Planner	7/21/2021	\$ -	\$ -	\$ 1,744.40	\$ 7,989.43	\$ 7,127.29	\$ 5,825.11	\$ -	\$ -
Equipment Operator I	11/1/2021	\$ -	\$ -	\$ -	\$ 6,434.36	\$ 4,512.07	\$ 1,871.87	\$ (3,440.77)	\$ -
Zoning Administrator	3/12/2022	\$ -	\$ -	\$ -	\$ 9,593.91	\$14,309.24	\$11,264.80	\$ 3,097.15	\$ -
Facilities Maintenance Division Manager	6/5/2022	\$ -	\$ -	\$ -	\$ 2,604.10	\$ 6,149.96	\$ 4,196.76	\$ 2,563.93	\$ -
Assistant Information Technology Manager	12/8/2022	\$ -	\$ -	\$ -	\$14,886.98	\$13,721.87	\$ 8,946.33	\$ (3,853.31)	\$ -
Equipment Operator I	2/10/2023	\$ -	\$ -	\$ -	\$ -	\$ 5,845.07	\$ 7,361.54	\$ 5,499.27	\$ 507.89
Director of Finance	3/26/2023	\$ -	\$ -	\$ -	\$ -	\$13,172.29	\$21,805.30	\$17,656.51	\$ 6,804.11
Equipment Operator I	4/7/2023	\$ -	\$ -	\$ -	\$ -	\$ 4,438.74	\$ 7,795.77	\$ 6,392.07	\$ 2,623.24
Chief Building Inspector	4/17/2023	\$ -	\$ -	\$ -	\$ -	\$ 3,383.81	\$ 5,091.27	\$ 2,722.79	\$ (739.08)
Laborer I	4/26/2023	\$ -	\$ -	\$ -	\$ -	\$ 3,611.95	\$ 7,242.09	\$ 6,102.80	\$ 3,041.90
Assistant Director of Public Works	6/1/2023	\$ -	\$ -	\$ -	\$ -	\$ 7,913.21	\$19,753.36	\$17,380.35	\$10,849.80
	Totals	\$ 4,935.50	\$19,455.31	\$49,919.43	\$76,452.42	\$96,415.89	\$91,974.25	\$54,120.80	\$23,087.87

APPENDIX 2

Position	Drop End Date	FY19 DROP Extension	FY20 DROP Extension	FY21 DROP Extension	FY22 DROP Extension	FY23 DROP Extension	FY24 DROP Extension	FY25 DROP Extension	FY26 DROP Extension
Lieutenant/Paramedic	2/25/2019	\$ 7,493.68	\$ 9,314.63	\$ 5,985.98	\$ 2,099.71	\$ -	\$ -	\$ -	\$ -
Lieutenant/Paramedic	5/9/2019	\$ 4,984.33	\$10,396.95	\$ 8,204.44	\$ 5,663.60	\$ -	\$ -	\$ -	\$ -
Battalion Chief	5/14/2019	\$ 7,966.13	\$15,705.93	\$13,255.45	\$ 8,042.86	\$ -	\$ -	\$ -	\$ -
Assistant Fire-Rescue Chief	5/23/2019	\$ 7,222.63	\$16,762.24	\$14,130.09	\$ 9,875.21	\$ -	\$ -	\$ -	\$ -
Battalion Chief	1/12/2020	\$ -	\$11,258.55	\$10,380.17	\$ 5,459.20	\$ (6,087.08)	\$ -	\$ -	\$ -
Fire-Rescue Chief	1/31/2020	\$ -	\$ 6,180.30	\$ 3,770.08	\$ (2,023.96)	\$ (5,087.28)	\$ -	\$ -	\$ -
Lieutenant/Paramedic	6/23/2020	\$ -	\$ 2,650.42	\$ 8,222.62	\$ 6,652.48	\$ 4,792.90	\$ -	\$ -	\$ -
Lieutenant/Paramedic	10/22/2020	\$ -	\$ -	\$ 6,896.64	\$ 1,800.26	\$ (3,977.13)	\$ (8,438.70)	\$ -	\$ -
Lieutenant/Paramedic	3/18/2021	\$ -	\$ -	\$ 3,583.91	\$ 3,480.56	\$ 235.62	\$ (1,821.81)	\$ -	\$ -
Driver/Engineer Paramedic	1/12/2023	\$ -	\$ -	\$ -	\$ -	\$ 5,432.12	\$ 3,712.63	\$ (280.75)	\$ (3,921.27)
Totals		\$27,666.77	\$72,269.01	\$74,429.38	\$41,049.93	\$ (4,690.84)	\$ (6,547.88)	\$ (280.75)	\$ (3,921.27)