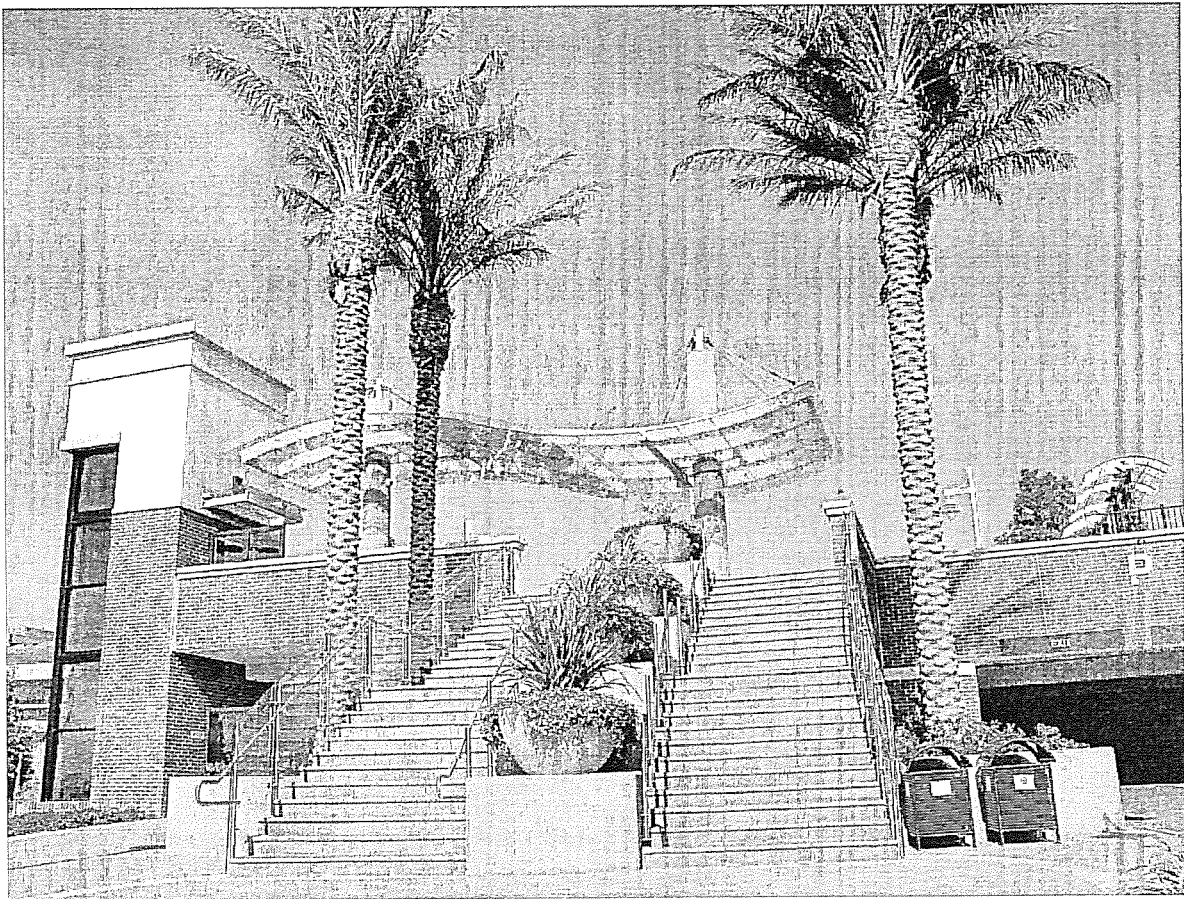


CITY OF VALLEJO

ADOPTED BUDGET



Vallejo Station Parking Structure

FISCAL YEAR

2013-2014

CITY OF VALLEJO

ADOPTED BUDGET

FISCAL YEAR
2013-2014

Prepared by:

Daniel E. Keen, City Manager
Deborah Lauchner, Finance Director
Finance Department Staff

CITY OF VALLEJO

Public Officials

City Council

	<u>Term Expires</u>
Osby Davis, Mayor	December 2015
Stephanie Gomes, Vice Mayor	December 2013
Hermie Sunga, Councilmember	December 2013
Marti Brown, Councilmember	December 2013
Jesus Malgapo, Councilmember	December 2013
Bob Sampayan, Councilmember	December 2015
Robert McConnell, Councilmember	December 2015

City Manager

Daniel E. Keen

City Attorney

Claudia Quintana

Executive Management Team

Craig Whittom, Assistant City Manager
Deborah Lauchner, Finance Director
Maria Olvera, Human Resources Director
Joseph Kreins, Police Chief
Ron Prince, Interim Fire Chief
David Kleinschmidt, Public Works Director
Dan Marks, Interim Economic Development Director

City of Vallejo
Table of Contents
FY 2013-14 Adopted Budget

	<u>Page</u>
<u>Introductory Section</u>	
Budget Message	i
<u>City Organization</u>	
Organization Chart - Citywide	A - 1
Authorized Positions - Summary	B - 1
<u>City-wide Budget</u>	
City-wide Budget, by Department - Revenues	C - 1
City-wide Budget, by Department - Expenditures	C - 2
<u>General Fund</u>	
<u>Fund Balance Projections</u>	
Summary	D - 1
Five Year Financial Forecast	D - 3
<u>Revenues Summary</u>	D - 5
<u>Expenditures</u>	
By Classification	D - 6
By Department	D - 7
Net Program Costs	D - 9
Police	D - 10
Fire	D - 16
Public Works	D - 22
Infrastructure/Capital Maintenance	D - 29
Economic Development	D - 30
Administration	D - 35
Non-departmental	D - 44
Contributions to Other Agencies	
Measure B	D - 47
<u>Enterprise Funds</u>	
Summary	E - 1
Water	E - 2
Transportation	E - 8
Marina	E - 12
Golf	E - 14
Vallejo Station Parking	E - 16

City of Vallejo
Table of Contents
FY 2013-14 Adopted Budget

	<u>Page</u>
<u>Economic Development Funds</u>	
Summary	F - 1
Successor Agency	F - 1
Mare Island	F - 4
2002-1 CFD	
<u>Public Works Funds</u>	
Summary	G - 1
Fleet Maintenance/Replacement Fund	G - 2
Landscape Maintenance Districts	G - 4
Gas Tax	G - 10
Solid Waste/Recycling	G - 1
<u>Other Programs</u>	
Summary	H - 2
Outside Funded Services	
State Lands Commission	
Hazardous Materials	
Administrative	
McCune Collection	
Housing Programs	H - 4
Risk Management	H - 10
Police Grants	H - 12
Debt Service	H - 14
<u>Capital Projects</u>	
Summary	I - 2
Active Projects	I - 4
<u>Appendix</u>	
Departmental Organization Charts	J - 1
Authorized Positions by Department	J - 12
Salary and Benefit Assumptions	J - 27
Authorized Positions Salary and Benefits Listing by Department	J - 28
General Fund Revenue Trends	J - 40
General Fund Services and Supplies Expenditures by Department	J - 42
Glossary	J - 45
Budget Resolutions	J - 51
Appropriations (GANN) Limit	J - 51
Budget Approval	J - 55
Blue Rock Springs Golf Course Fee Schedule	J - 61
Positions and Salaries	J - 63
Housing Authority	J - 77



Office of the City Manager · 555 Santa Clara Street · Vallejo · CA · 94590 · 707.648.4576

DATE: June 25, 2013
TO: Mayor and City Council and Citizens of Vallejo
SUBJECT: City of Vallejo Fiscal Year 2013-14 Adopted Budget

Introduction

While the worst of the Great Recession appears to be behind us, the City of Vallejo faces a difficult budget year ahead. Although revenues are growing again, they are growing at only modest rates. At the same time, the City faces a host of increased costs which are unavoidable, at least in the short term. As a result, the structural deficit which was part of last year's adopted budget continues, essentially unchanged in magnitude. Unfortunately, the City is out of many options for resolving this deficit, other than additional expenditure reductions.

As the adopted budget was developed, we continued to adhere to some key guiding principles:

- Maintain a minimum 5% reserve, as adopted in the bankruptcy 5-year business plan.
- Conservatively project revenues.
- Use Measure B revenues only to augment existing services or rebuild reserves.
- Use a five-year financial forecast.
- Continue contributions to reduce OPEB long-term liabilities and address maintenance deficiencies.

Most importantly, we were also guided by the goal of achieving a **structurally-balanced budget in FY 2013-14**. The importance of achieving structural balance cannot be emphasized enough. Without a stable budget, where ongoing expenditures do not exceed ongoing revenues, the City operates in an environment where excessive caution is required, the City's flexibility to adjust to changing needs is constrained, and the City is unable to confidently make long-term expenditure decisions.

The City faces a host of increased costs in FY 2013-14, which the City's budget will need to accommodate, primarily from General Fund resources:

- \$1,497,000 in additional costs for Other Post-Employment Benefits (retiree medical).
- \$1,846,000 in increased costs for PERS pension expenses.
- \$600,000 to subsidize the Vallejo Marina.
- \$486,000 to subsidize operations at the Blue Rock Springs Golf Course.
- \$145,000 to subsidize operations at the Vallejo Station Parking Garage.
- \$250,000 in increased costs for this year's Municipal Election.

\$100,000 for compliance with new Regional Water Quality Board storm water runoff requirements.

\$200,000 for increased gas and electric costs.

\$260,000 for legal and consulting costs associated with bargaining unit negotiations.

When facing a deficit, cities typically have three primary options to achieve a balanced budget – the “Three R’s” of budget balancing: raising new **Revenues**, making expenditure **Reductions**, and utilizing **Reserves**. Unfortunately for the City of Vallejo, two of these “R’s” are no longer available, at least in the short term:

Opportunities to raise new revenues are limited by the fact that the City already received voter approval for a 1-cent sales tax (Measure B) in November 2011. Any new tax would require majority voter approval at a General Municipal election. It is assumed that achieving voter approval for any new taxes would be very difficult at this time, due to the overall state of the economy, continued high unemployment rates, and the existing tax burden.

With a 5% General Fund reserve, the City already is well below a fiscally prudent reserve level. Even with contributions to reserves from Measure B, it would not be wise to use this one-time resource to solve a structural, ongoing budget problem.

As a result, the City faces the task of making significant reductions in expenditures in order to achieve a structurally balanced budget in FY 2013-14.

In preparing the budget, staff is proposing a number of reductions in non-Measure B expenditures and actions to address planned increases in expenses. The most significant of these reductions include:

- eliminating 2 vacant positions and not funding 1 vacant position;
- increasing the assumed vacancy rate to account for salary savings which occur when employees retire or leave the City and their positions are not filled immediately;
- eliminating a supplemental payment to PERS due to the recent change in PERS’ rate-setting policies which will reduce liabilities more quickly;
- maintaining infrastructure funding at FY 2012-13 levels, and supplementing infrastructure spending from Measure B.
- rolling back expenditures in department budgets where there was a pattern of unexpended funds remaining over two or more years.

With these reductions, the FY 2013-14 Adopted Budget continues to reflect a structural deficit of \$5.2 million. Based upon current assumptions, this structural deficit will increase to \$8.9 million in FY 2014-15 unless the City achieves a balanced budget this year, and finds an additional \$3.7 million in budget adjustments in the following fiscal year.

The City is currently engaged in collective bargaining negotiations with all four of its employee bargaining units. While all of the bargaining units’ current contracts will expire by June 30, 2013, it is not possible at this point to determine if settlement of one or more of these contracts will occur prior to the beginning of the new fiscal year. Due to the large deficits facing the City in the upcoming year, the City is seeking significant salary and benefit concessions from the

bargaining units, sufficient to achieve a structurally balanced FY 2013-14 budget. Because of the uncertainty about the results of the negotiation process, at this time a “placeholder” expenditure reduction of \$5.2 million has been placed in the Adopted Budget. Upon completion of the bargaining process, it is expected that additional adjustments to this adopted budget will be required to reflect actual expenditure reductions achieved through negotiations.

General Fund Overview

Revenues

In comparison to recent budget years, there is good news with respect to projected General Fund revenues – most of the major revenue categories are no longer in decline. However, the budget projects only modest increases in major revenue sources, and overall General Fund revenue is projected to increase 4%.

Property Tax and In-Lieu Vehicle License Fee

Property Tax revenues including In-Lieu Vehicle License Fee payments account for 36% of the projected revenues and are expected to increase 1% for the coming fiscal year. Although State Law allows for property taxes to increase by a maximum of 2% each year, the City continues to be negatively affected by foreclosures. This revenue is projected to increase by \$182,000.

Vehicle License Tax

Motor Vehicle License Fees (MVLFF) were eliminated from the City's budget in FY 2011-12 after the State eliminated their apportionment to local municipalities. This revenue grab is currently being litigated, but the City is not budgeting revenues from this source. The City still receives MVLFF from the “triple flip” State funding scheme which reallocated these fees as property taxes and are included in the property taxes above.

Sales Tax

Sales Tax revenues – excluding Measure B transactions and use tax – account for 21% of the projected revenues and are expected to rise 4% during the next fiscal year. Although we have recently seen increases in sales tax revenues, this revenue source is dependent on consumer confidence and the local economy.

Transient Occupancy Tax

Transient Occupancy Tax revenues are projected to remain unchanged from the prior fiscal year's projected receipts. Historically, this revenue source has not fluctuated significantly and the projection reflects this trend.

Franchise Tax

Franchise Taxes, which account for 8% of General Fund revenues, are projected to remain unchanged from FY 2012-13. Franchise taxes are revenues generated on cable television, natural gas, electricity and garbage services. With the slow economic recovery, customers are making conscious efforts to conserve and reduce their monthly expenses such as cable television, which is the reason for the projected decrease.

Utility User Tax

Utility User Tax revenues account for 22% of the projected revenues and are expected to remain unchanged for the coming fiscal year. Utility User taxes are revenues generated on cable television, natural gas, electricity and telephone services.

Property Transfer Tax

Property Transfer Tax revenues are projected to remain unchanged from the prior fiscal year. Although home sales have picked up with the recovery of the housing market, inventories of available homes are low, and the price of homes which are selling are still well below earlier peaks. The Property Transfer Tax is based upon the price of the home, therefore depressing these revenues.

Business License Tax

Business License Taxes are projected to remain unchanged from the projected prior fiscal year which includes additional revenue from collection of the medical marijuana business tax approved by the voters in November 2011. This new tax charges 10% monthly on the gross receipts of these businesses.

Program Revenues

Each department generates revenues from the programs and services they provide to residents and businesses. The Economic Development department primarily generates revenues from building and planning permitting activities. Permitting revenues are projected to increase by 7%, due to projected increased construction activity within the City. Code Enforcement generates revenues from fines for non-compliance with the City's property maintenance ordinance. Code enforcement revenues are expected to increase due to continued additional program support provided with this budget. Fire department revenues are projected to increase significantly due to SAFER grant funding. Police department revenues are projected to decrease slightly due to the expiration of High Tech Task Force grant funding. Public Works revenues are projected to increase due to a projected resumption in pre-development private subdivision work requiring grading permits.

Caution with Respect to Revenues

The City continues to face a number of significant threats to General Fund revenues:

The economic recovery has been weak, with modest job growth and periods of lackluster consumer spending. Locally, the City of Vallejo continues to experience an unemployment rate of 10%, which is very likely substantially understated due to the exclusion of those who have given up looking for work. The jobless rate impacts a variety of our important revenue sources, especially sales tax, property transfer tax, and transient occupancy tax.

The Federal budget remains under tremendous pressure; fiscal pressures have led to sequestration causing major reductions in programs, which once provided greater funding to the City of Vallejo, particularly the Community Development Block Grant (CDBG) and HOME programs. In California, the State budget appears to be stabilizing after several years of overstated projections of revenues, and many years of budget

deficits. However, it is still unknown whether the State's improved revenues are due to an improving economy or a temporary influx of capital gains tax revenues due to anticipated changes in Federal tax laws.

The tremendous reduction in local property tax valuation – down 38% from its peak in 2007 – and the large numbers of bank-owned properties in Vallejo will impact our property tax revenues for years to come. In accordance with Proposition 13, properties sold out of foreclosure assume a new tax assessment base at the new value, and the assessed values will increase very slowly in subsequent years by no more than 2% (unless the property is again sold at a higher value). Thus, we should expect very slow growth in property tax revenues even as we are experiencing a recovery in the housing market.

Sales tax, one of the City's largest (and most volatile) revenue sources, is highly concentrated in Vallejo. The top 10 sales tax-paying businesses produce nearly 40% of the City's sales tax; the top 30 businesses produce 60%. The City will remain vulnerable to negative revenue impacts if any of these businesses experience economic troubles. The sale of gasoline fuel makes up 15% of the City's sales tax revenues, and this revenue rises and falls with the retail price of gasoline at the pump, making extra volatility with this portion of revenue the norm.

Expenditure Budget Highlights

With the exception of Measure B spending, the General Fund budget is substantially a "status quo" budget. This Adopted Budget includes the elimination of three long-term vacant positions and small increases to services and supplies to augment the services provided by these eliminated positions. However, the General Fund Adopted Budget does reflect funding for several new positions, and there are additional positions that would be fully funded by Measure B funds or projected increases in new revenues generated by the positions. *Because Measure B is a voter-approved revenue source, which may not continue beyond its 10-year authorization, it should be recognized that all positions which are Measure B funded may be eliminated in future budgets, unless revenues improve to levels that allow funding to continue for these positions.*

The new positions include the following:

1. One Accountant position in the Finance Department to allow for more timely reporting of financial results, and to ensure that Annual Audits are completed within 6 months after the close of the Fiscal Year. This position would be funded from the General Fund.
2. One Administrative Analyst in the Police Department to provide administrative support to the Department; currently, the Department is using a sworn officer to perform analytical work. This position would be funded from the General Fund.
3. Five positions in Public Works: a Building Maintenance Worker and a Public Works Maintenance Worker funded from the General Fund to provide additional maintenance support for City buildings and grounds and reducing some of our deferred maintenance; an Administrative Analyst funded from the General Fund, to provide administrative support to the Engineering Division for management of the Capital Projects and the Landscape Maintenance Districts; a Drafting Technician funded from the Water Fund to add permanent staff to a position that has been filled with outside contracted services;

and an Administrative Analyst funded from the Parking Fund to support the new parking garage and downtown parking management plan.

4. Two Economic Development Division positions, funded entirely from Measure B: an Economic Development Manager position and an Administrative Clerk to support efforts to implement the Economic Development Strategy.
5. Eight additional police officer positions, funded by Measure B, to enhance public safety services throughout the City, for a total of 13 Measure B funded police officer positions. Five of these positions were funded by Measure B in FY 2012-13. Due to the length of time required for recruiting and training and the large number of vacancies within the department, two of these authorized police officer positions are not funded in FY 2013-14. Funding for these positions is expected to be included in the annual appropriations beginning in FY 2015-16.
6. An Administrative Clerk for Code Enforcement funded by the General Fund. This position would provide administrative support for the vacant property registration program.

As noted previously, one of the guiding principles in constructing this year's budget is the General Fund Five-year Financial Forecast. Consistent with that forecast, this budget continues the progress begun last year to bring the City to a position of fiscal stability:

It provides additional funds from Measure B being set aside into the General Fund reserve, building the reserve to an estimated 10.2% of expenditures by June 30, 2014. This reserve level was not originally anticipated to be reached within the Five Year Business Plan.

It provides funds from Measure B being contributed to the Insurance Reserve, raising that cash reserve level by \$500,000.

It provides contributions towards maintaining and rehabilitating infrastructure throughout the City (this is in addition to adopted Measure B spending for streets and tree maintenance).

It provides funds for OPEB unfunded liabilities.

At this time, the adopted budget assumes no specific adjustments during the upcoming fiscal year to employee salaries and benefits, beyond the placeholder discussed above. However, the City has been active in formal negotiations with all four of the City's bargaining units, and it is expected that the result of those negotiations will have a positive impact on the FY 2013-14 Budget. Because of the uncertainty about the results of the negotiation process, at this time a "placeholder" expenditure reduction of \$5.2 million has been placed in the Adopted Budget. Upon completion of the bargaining process, it is expected that additional adjustments to this adopted budget will be required to reflect expenditure reductions achieved through negotiations.

Future Risks Regarding Expenditures

Pension Costs

Employer retirement contributions are set by CalPERS on an annual basis. FY 2013-14 rates are based on actuarial data as of June 2011. During FY 2009-10 and FY 2010-11, the City's

payroll base declined significantly, and the fixed cost to amortize the unfunded pension liability was spread over a smaller base. Additionally, losses that CalPERS experienced in 2008 are being phased-in over a three-year period. The City is in the final year of the phase-in. A combination of the above mentioned factors resulted in a substantial increase in PERS rates in FY 2013-14 and is expected to continue in the near future. These rate changes have been assumed in the original and current 5-Year General Fund financial forecast. Additionally, in March 2012, PERS decreased its investment rate of return assumption from 7.75% to 7.5%, which will add 2%-3% to the City's contribution rate beginning in the new fiscal year. In March 2013, CalPERS changed its amortization and smoothing policy from a rolling thirty-year period to a fixed thirty-year period with the changes being phased-in over a five-year period. This change in policy is expected to increase rates by 33-42% over the next five-years. The General Fund current 5-Year financial forecast adjusts for these latest PERS assumptions.

Marina Fund

The FY 2013-14 Adopted Budget provides for a General Fund subsidy of \$600,000 to the Marina Fund. Measure B adopted funding includes an allocation of \$300,000 to the Marina Fund to cover dredging costs. The out years of the 5-Year General Fund financial forecast provides for a continued operating subsidy.

Golf Fund

The City has outsourced the daily management, operation and maintenance of the City's Golf Courses to a third-party manager who is responsible for all activities at the golf courses. On August 31, 2012, both the Lease Agreement and the Management Agreement with the golf course operator expired. At that time, the golf courses reverted to the City's control. As a result, the City entered into a new 5-year Management Agreement with the existing golf course operator. Based on the new agreement the City will begin recording all golf course revenues and expenditures from operations in its financial statements.

It is the City's intention that the City-owned golf courses be operated as a self-supporting enterprise with the maintenance and operational costs of the golf courses, as well as the financial support for all capital improvement projects related to the facility, completely funded by golf course revenues. However, for FY 2013-14, the City anticipates providing a General Fund operating subsidy of \$486,000 to the Golf Fund. The subsidy is expected to continue but to gradually reduce over the next 5 years.

Mare Island Assessments

Continuing expenditures related to the Mare Island Leasing Fund exceed the annual generation of revenues and, therefore, will be dependent on the use of fund balance. It is expected that the fund balance in this fund will be substantially depleted during FY 2013-14 and that the General Fund will need to backfill the gap between annual revenues and expenditures starting in FY 2014-15. However, the size of the gap could be reduced significantly if the City is able to work with a developer to utilize the City owned property on the North Island that is subject to assessment. Due to uncertainty of the timing of the development project, a provision has been made in the 5-Year General Fund financial forecast for support to finance Mare Island obligations.

Measure B Expenditure Plan

With the voters' approval of Measure B, the City has begun to address a number of unmet needs in the community. The sales taxes generated from Measure B are accounted for separately in the General Fund, and the budget for Measure B funds is a separate component of this budget document.

As reflected in last year's budget, the spending plan for Measure B attempts to restore some of the services which were reduced during bankruptcy, rebuild important reserves, and fund programs which will ultimately grow the City's tax base. Highlights of this plan (contained on pages D-47 through D-49) include the following:

Rebuilding Reserves

Provides for \$2,000,000 to replace funds which were lost due to the City's recent fiscal crisis to appropriate levels so that the City will have resources for future emergencies, fiscal crises, and unexpected needs, as well as meeting recommended insurance risk reserves.

Preserving and Enhancing Public Safety

Provides \$3,025,000 in funding to hire additional Police officers and public safety staff, expand emergency preparedness resources and training in the community, enhance our ability to address blighted properties, and to retain fire department positions that will be lost when grant funds expire.

Enhancing and Reconstructing Infrastructure

Provides \$2,800,000 in funding for rehabilitation of residential streets, restoring the Vallejo Marina's ability to become financially self-sustaining, and address long neglected tree maintenance citywide.

Improving Community Aesthetics

Provides \$695,000 in funding to address the physical appearance of the City through removal of dilapidated vacant structures on the north end of Mare Island and on private property, continuation of an expanded graffiti abatement program citywide, and creation of a program to increase the use of volunteers to enhance community cleanup efforts and increase productivity in City departments.

Setting the Stage for Economic Development

Provides \$900,000 in funding for updating the City's General Plan in order to position the City for future economic development, and to implement the City's adopted economic development strategy.

Generating New Revenue and Enhancing Government Efficiency

Provides \$259,256 in funding to create a functional filing system to improve efficiency in document management and public access to City records and to provide for repairs and replacement of critical technology infrastructure items.

Leveraging City Assets

Provides \$15,000 in funding for Community Events partnerships. This would allow the City to support certain events provided throughout the community by assisting with the costs of permits, insurance and other requirements for the event.

Participatory Budgeting

Provides \$2,000,000 in funding for additional participatory budgeting projects, administration and oversight of projects approved in FY 2012-13, and a FY 2013-14 participatory budget process. Administration and oversight of projects approved in FY 2012-13 will require \$150,000 in funding and an additional \$215,000 will be needed to fund a FY 2013-14 participatory budget process.

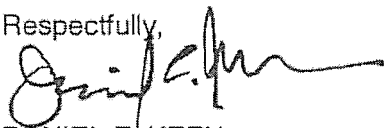
A detailed description and multi-year forecast of these appropriations is contained in this budget document, which sets a framework for future Measure B decision making.

Summary

The adopted budget for FY 2013-14 continues the progress begun last year to achieve a stable, sustainable fiscal environment for the City of Vallejo, putting us on a path to achieve a structurally balanced budget this year. It continues to adopt a conservative approach towards projected revenue and maintains existing (although still unacceptably low) service levels. Most importantly, the adopted budget continues the critical process of rebuilding important reserves, investing in the City's infrastructure, and addressing some of the most critical needs in the community.

Developing a budget plan which balances the City's many service needs while coping with a large structural deficit is a monumental task that demands attention to detail, creativity and patience. In closing, I want to express my thanks to the many people throughout the City departments who worked countless hours to prepare and review this budget document. Particular credit needs to be given to Ron Millard, Assistant Finance Director, Florita Cruz, Accounting Manager, Anne Maze, consultant and Debbi Lauchner, Finance Director, who worked diligently with the executive team to keep the budget process on track, and deliver this budget on time.

Respectfully,



DANIEL E. KEEN
City Manager

City of Vallejo
Salary and Benefit Assumptions
FY 13-14 Adopted Budget

Average cost per employee

Salary, including various differential pays
 CalPERS pension (normal cost and UAAL)
 Health/Welfare Benefits
 Retire Health (normal cost and UAAL)
 Workers Compensation
 Other

	VPOA Police	IAFF Fire	IBEW Misc	CAMP Mid-Managers	Executive Dept Directors
	\$122,154	\$117,312	\$63,285	\$103,652	\$199,176
	58,620	52,703	17,910	30,556	70,057
	20,705	14,436	10,819	14,313	14,522
	48,013	8,564	5,004	26,846	9,793
	20,108	26,223	3,141	2,567	11,783
	1,823	1,858	5,831	8,748	9,749
	<u>\$271,423</u>	<u>\$221,096</u>	<u>\$105,990</u>	<u>\$186,682</u>	<u>\$315,080</u>

Salary - COLA

Salary Increase (decrease)
 Furlough Days

	0%	0%	0%	18 days (6.92%)	0%
--	----	----	----	-----------------	----

Pension Benefits

Classic Members
 2nd Tier for Classic Members
 3rd Tier for New Members (PEPRA)
 Contribution Rate - City
 Contribution Rate - Employee

	3.0% @ 50	3.0% @ 50	2.7% @ 55	2.7% @ 55	2.7% @ 55
	2.7% @ 57	2.0% @ 50	2.0% @ 55	2.5% @ 55	2.0% @ 62
	49.325%	2.7% @ 57	2.0% @ 62	2.0% @ 62	37.296%
	9.000%	44.925%	28.296%	28.296%	0.000%
	58.325%	13.400%	9.000%	9.000%	37.296%
	<u>58.325%</u>	<u>58.325%</u>	<u>37.296%</u>	<u>37.296%</u>	<u>37.296%</u>

Health/Welfare Benefits

Medical (Share of Kaiser rate, including Cafeteria Plan)
 Average cost per employee (varies with dependents)

	100%	75%	75%	80% - 100%	75%
	\$18,069	\$11,756	\$8,198	\$10,950	\$11,724

Vision/Dental

	100%	100%	100%	100%	75%
	\$2,535	\$2,435	\$1,935	\$2,685	\$1,951

Other - Life, ADD, and/or LTD (varies by group)

	\$101	\$245	\$686	\$678	\$847
	<u>\$20,705</u>	<u>\$14,436</u>	<u>\$10,819</u>	<u>\$14,313</u>	<u>\$14,522</u>

Retiree Health Benefits

Current Benefit
 If retired before July 2000 (before 3%@50 pension)
 OPEB Funding
 If retired before July 2000 (before 3%@50 pension)
 Contribution Rate (% of payroll):

	100%	\$300/mo	\$300/mo	80%	\$300/mo
	100%	75%	\$300/mo	80%	\$300/mo
	15.7%	1.7%	3.8%	11.8%	2.0%
	24.7%	5.6%	4.1%	14.1%	3.0%
	40.4%	7.3%	7.9%	25.9%	5.0%

Normal Cost
 Amortization of Unfunded Liability

Workers Compensation:

Self-insurance rates

	16.9%	20.9%	1.9% - 9.8%	1.9%	1.9%
--	-------	-------	-------------	------	------

**POLICE DEPARTMENT
PERSONNEL SUMMARY**

	FY 08-09		FY 09-10		FY 10-11		FY 11-12		FY 12-13			Changes			FY 13-14		Adopted Authorized Staffing
	Amended	Amended	Amended	Amended	Amended	Amended	Amended	Amended	Measure B Funded	Other	Total Amended	Measure B Funded	Other	Measure B Funded	Other		
GENERAL FUND:																	
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	-	1.00	1.00	
Police Captain	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	2.00	2.00	-	-	-	-	2.00	
Police Lieutenant	7.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	-	6.00	6.00	-	-	-	6.00	6.00	
Police Sergeant	15.00	11.00	10.00	10.00	10.00	11.00	11.00	11.00	-	11.00	11.00	-	-	-	11.00	11.00	
Police Corporal	15.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	-	10.00	10.00	-	-	-	10.00	10.00	
Police Officer	77.00	75.00	61.00	61.00	61.00	63.00	63.00	63.00	5.00	63.00	68.00	8.00	-	-	63.00	76.00	
	117.00	104.00	90.00	93.00	93.00	93.00	93.00	93.00	5.00	98.00	8.00	-	-	13.00	93.00	106.00	
Admin. Analyst	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	1.00	
Communications Manager	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	-	-	1.00	1.00	
Computer Information Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	-	-	1.00	1.00	
Computer Systems Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	-	-	1.00	1.00	
Crime Analyst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Communications Supervisor	1.00	1.00	3.00	4.00	4.00	4.00	4.00	4.00	-	4.00	4.00	-	-	-	4.00	4.00	
Communications Operator I/II	16.00	16.00	14.00	14.00	14.00	14.00	14.00	14.00	-	14.00	14.00	-	-	-	14.00	14.00	
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	-	1.00	1.00	
Police Assistant	12.00	-	-	-	-	-	-	-	-	3.00	3.00	-	-	-	3.00	3.00	
Police Clerk	12.00	11.00	9.00	13.00	10.00	10.00	10.00	10.00	-	10.00	10.00	-	-	-	10.00	10.00	
Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	1.00	-	-	-	1.00	1.00	
	35.00	33.00	31.00	36.00	36.00	36.00	36.00	36.00	-	36.00	36.00	-	1.00	-	37.00	37.00	
TOTAL DEPARTMENT	152.00	137.00	121.00	129.00	129.00	129.00	129.00	129.00	5.00	134.00	8.00	1.00	13.00	130.00	143.00		

a) Funding is not included for two authorized Police Officer positions (Measure B funded) in FY 2013-14, these positions are projected to be funded beginning in FY 2015-16.