
Council Subcommittee Meeting Date: February 24, 2014

**CITY COUNCIL SUBCOMMITTEE MEETING #4
10-YEAR FINANCIAL SUSTAINABILITY PROJECT
CITY OF SHORELINE, WASHINGTON**

AGENDA TITLE: Finalizing Strategies and Developing Preferred Alternatives
DEPARTMENT: Administrative Services
PRESENTED BY: Robert Hartwig, Administrative Services Director
ACTION: <u> X </u> Discussion

BACKGROUND:

At the first 10-year Financial Sustainability Plan (10 YFSP) Subcommittee meeting we covered the purpose, scope, deliverables, and challenges relating to financial sustainability. Staff also introduced the Base Scenario and assumptions. The second meeting covered economic development and revenue strategies, and at the third meeting, we discussed expenditure strategies.

Tonight's meeting will conclude the strategies discussion. We will also discuss core and quality-of-life City services. Based on this information we will finalize strategies and begin developing preferred alternatives.

The preferred alternatives will be included in the financial model and presented at the next Subcommittee meeting.

SUBCOMMITTEE QUESTIONS:

The Subcommittee had several questions during its last meeting. These are summarized in Attachments A, B, and C to this staff report.

STRATEGIES:

Various economic development, revenue, and expenditure strategies were discussed on January 28th and February 10th.

Questions for the Subcommittee:

- *Does the Subcommittee wish to reopen this discussion?*
- *Does the Subcommittee have any other strategy questions?*

During the Subcommittee's expenditure discussions it appeared that rather than a specific approach to cutting expenditures, the Subcommittee was more interested in looking at a general approach. As a result, staff has developed a strategy option that would reduce overall operating expenditures by 0.2% per year (see Attachment D). This strategy would provide the Council more flexibility with regard to expenditure reductions and also allows the Council to take advantage of expenditure reduction

opportunities if and when they present themselves to help meet the annual reduction goals of this strategy.

If other means to reduce expenditures (discussed at the February 10th meeting) could not be accomplished, ultimately, reduced expenditures translate into reduced service levels. As part of tonight's discussion staff is providing lists of core and quality-of-life (QOL) services that were identified during the 10 YFSP process (see Attachments E & F). Over 125 separate services were identified and costed out as part of this effort. These lists also include the FTEs currently employed to provide each service.

Questions for the Subcommittee:

- *Are there specific services that the Subcommittee would like to review?*
- *Should core services be removed from consideration?*
- *Are there QOL services that should be removed from consideration?*
- *Any other questions?*

PREFERRED ALTERNATIVE:

The sustainability discussion is now at the point where we need to begin moving towards a preferred alternative. Staff will present several different charts showing a variety of alternatives at tonight's meeting. Alternatives that staff believes are reasonable and achievable will be provided as handouts at the meeting.

Questions for the Subcommittee:

- *Are there alternatives presented by staff that resonate with the Subcommittee?*
- *Are there alternatives that should be removed from consideration?*
- *Are there other alternatives that the Subcommittee would like staff to prepare for the next Subcommittee meeting?*
- *Any other questions?*

Tonight should be considered an opportunity for an open ended discussion. Staff is not requesting any final decisions at tonight's meeting. Instead, this meeting should be considered an opportunity to ask questions and prepare for developing a draft preferred alternative at the next Subcommittee meeting (Subcommittee meeting #5).

ATTACHMENTS:

Attachment A – Responses to Subcommittee Questions

Attachment B – Local Business B&O Tax Rates

Attachment C – 2014 Benefit Fact Sheet

Attachment D – Expenditures Annual Growth Rate (AGR) 0.2% Lower

Attachment E – Operating Budget Core Services Cost Matrix

Attachment F – Operating Budget QOL Services Cost Matrix

10-Year Financial Sustainability Plan
 Responses to Subcommittee Questions
 February 24, 2014

Attachment A

Meeting date: February 10, 2014

ITEM	REPLY	STATUS
Add an agenda item to a future City Council meeting. Need to know how developers make development decisions. Can the City affect this decision making process?	Staff is planning to make this presentation at the March 17, 2014 Dinner Meeting.	Pending
Provide a list of business and occupation tax rates levied by cities throughout Washington.	Refer to the list of local business (B&O) tax rates effective January 1, 2013 included as Attachment B.	Complete 2/24
What is the cost of a fully-loaded School Resource Officer and how much does the Shoreline School District contribute toward this cost?	The fully-loaded cost of a School Resource Officer for 2014 totals \$176,416. The budget for the School Resource Officer Program totals \$177,231. It is estimated that Shoreline School District will contribute \$48,130 toward this cost.	Complete 2/24
How does the City's cafeteria benefit plan work?	The 2014 budget allocates to each full-time regular employee \$935 per month to buy benefits (Tier I benefits). If the employee does not use the entire \$935, the remaining amount goes into the employee's deferred compensation plan. If the cost is greater than \$935, the employee moves to Tier II, and is able to receive an additional contribution from the City of up to a total of \$1,635. The City does not contribute to deferred compensation in Tier II. The difference between the amount spent and \$1,635 is not available to the employee. The employee pays all costs that exceed \$1,635. All benefit allocations are pro-rated for part-time regular staff. Refer to the examples on the Benefits Fact Sheet included as Attachment C.	Complete 2/24

Local Business (B&O) Tax Rates Effective January 1, 2013

City	County	Phone #	Manufacturing Rate	Retail Rate	Services Rate	Wholesale Rate
Aberdeen	Grays Harbor	(360) 533-4100	0.002	0.003 e	0.00375 e	0.003 e
Algona	King	(253) 833-2897	0.00045	0.00045	0.00045	0.00045
Bainbridge Island	Kitsap	(206) 780-8668	0.001	0.001	0.001	0.001
Bellevue	King	(425) 452-6851	0.001496	0.001496	0.001496	0.001496
Bellingham	Whatcom	(360) 778-8010	0.0017	0.0017	0.0044 e	0.0017
Bremerton	Kitsap	(360) 473-5311	0.0016	0.00125	0.002	0.0016
Burien	King	(206) 241-4647	0.0005	0.0005	0.0005	0.0005
Cosmopolis	Grays Harbor	(360) 532-9230	0.001487	0.001487	0.001487	0.001487
Darrington	Snohomish	(360) 436-1131	0.00075	0.00075	0.00075	0.00075
Des Moines	King	(206) 878-4595	0.002	0.002	0.002	0.002
DuPont	Pierce	(253) 964-8121	0.001	0.001	0.001	0.001
Everett	Snohomish	(425) 257-8601	0.001	0.001	0.001	0.001
Everson	Whatcom	(360) 966-3411	0.002			0.002
Granite Falls	Snohomish	(360) 691-6441	0.002			0.002
Hoquiam	Grays Harbor	(360) 532-5700	0.002	0.002	0.002	0.002
Ilwaco	Pacific	(360) 642-3145	0.002	0.002	0.002	0.002
Issaquah	King	(425) 837-3054	0.0008	0.0008	0.001	0.0008
Kelso	Cowlitz	(360) 423-0900	0.001	0.001	0.002	0.001
Kent**	King	(253) 856-6266	0.00046	0.00046	0.00152	0.00152
Lacey	Thurston	(360) 491-3214		0.001	0.002	
Lake Forest Park	King	(206) 368-5440	0.002	0.002	0.002	0.002
Long Beach	Pacific	(360) 642-4421	0.002	0.002	0.002	0.002
Longview	Cowlitz	(360) 442-5000	0.001	0.001	0.002	0.001
Mercer Island *	King	(206) 275-7783	0.001	0.001	0.001	0.001
North Bend	King	(425) 888-1211	0.002	0.002	0.002	0.002
Ocean Shores	Grays Harbor	(360) 289-2488	0.002	0.002	0.002	0.002
Olympia	Thurston	(360) 753-8327	0.001	0.001	0.002	0.001
Pacific	King	(253) 929-1100	0.002	0.002	0.002	0.002
Port Townsend	Jefferson	(360) 379-4409	0.002	0.002	0.002	0.002
Rainier	Thurston	(360) 446-2265	0.002	0.002	0.002	0.002
Raymond	Pacific	(360) 942-3451	0.002	0.002	0.002	0.002
Roy	Pierce	(253) 843-1113	0.001	0.002	0.002	0.001
Ruston	Pierce	(253) 759-3544	0.0011	0.00153	0.002	0.00102
Seattle	King	(206) 684-8300	0.00215 v	0.00215 v	0.00415 v	0.00215 v
Shelton	Mason	(360) 426-4491	0.001	0.001	0.001	0.001
Snoqualmie	King	(425) 888-1555	0.0015	0.0015	0.0015	0.0015
Tacoma	Pierce	(253) 591-5252	0.0011	0.00153	0.004 e	0.00102
Tumwater	Thurston	(360) 754-5855	0.001	0.001	0.002	0.001
Westport	Grays Harbor	(360) 268-0131	0.0025 e	0.005 e	0.005 e	0.0025 e
Yelm	Thurston	(360) 458-3244	0.001	0.002	0.002	0.001

Average 0.00145 0.00157 0.00197 0.00150

(v) = voter approved increase above statutory limit

(e) = rate higher than statutory limit because rate was effective prior to January 1, 1982 (i.e., grandfathered).

* Mercer Island's B&O tax rate is still .001 with a gross receipts annual exemption amount of \$150,000 (i.e. only gross receipts in excess of \$150,000 are subject to the .001 tax rate).

NOTE: Tax rates may apply to businesses categories other than those above. Exemptions, deductions, or other exceptions may apply in certain circumstances. Contact the city finance department for more information.

NOTE: Black Diamond repealed its B&O tax effective January 1, 2008. Buckley repealed its B&O tax effective January 1, 2007.

** NOTE: Kent adopted a B&O tax effective January 1, 2013.

BENEFITS FACT SHEET**CITY OF SHORELINE 2014**

Our 2014 budget proposes to allocate to each full-time regular employee \$935 (Tier I) per month to buy benefits (no change from 2013). If the employee does not use the entire \$935, the remaining amount goes into a deferred compensation plan. If the cost is greater than \$935, the employee moves to Tier II, and is able to receive an additional contribution from the City of up to a total of \$1635. The employee pays costs that exceed \$1635. (See examples on next page) All benefit allocations are pro-rated for part-time regular staff.

MEDICAL: Optional coverage for employee and dependents. Open enrollment is October 31st through November 8th, effective January 1, 2014. No change in coverage amounts for 2014.

		<u>2013-14</u>	<u>2013*</u>	<u>2014*</u> 2% WellCity Disc
Regence Blue Shield AWC HealthFirst (Formerly PPO Plan)	Employee	665.63	652.32	652.32
	Spouse	670.67	657.26	657.26
	1 st dep	329.97	323.37	323.37
	2 nd & all others	273.42	267.95	267.95

* 2% WellCity discount equals \$38 per month for full family coverage, \$456 per year

Regence pharmacy co-pays are \$4 (generic), \$15 (name brand formulary, preferred) or \$35 (name brand not on the formulary) with a limit of a 34-day supply. Prescriptions can be filled through mail order for \$8 (generic), \$30 (name brand formulary preferred) or \$70 (name brand not on the formulary) for a 90-day supply.

Group Health Co-pay Plan 2	Employee	519.69	519.69
	Spouse	512.05	512.05
	1 st dep	261.03	261.03
	2 nd & all others	261.03	261.03

Group Health pharmacy co-pays are \$10 and covered in full after payment. Some exclusions apply. \$5 discount per 30 day supply for mail order prescriptions

DENTAL: Optional coverage for employee and dependents. Open enrollment is October 31st through November 8th, effective January 1, 2014. No change in coverage amounts for 2014.

Wash. Dental Service Plan F	Employee	50.73	50.73
	Employee + 1 dep	95.95	95.95
	Emp. + 2 or more	150.19	150.19

Willamette Dental – \$10 Copay Plan	Employee	58.20	58.20
	Emp. + 1 dep	109.00	109.00
	Emp. + 2 or more	173.70	173.70

VISION: Mandatory participation.

Vision Services Plan (VSP)	Full family - \$25 deductible	16.82	16.82
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TERM LIFE & AD&D: Mandatory coverage, \$50,000 cap based on salary (annual salary/1000 x .18); supplemental coverage to additional \$100,000 available, based on age. Spouse can purchase up to equivalent of half of employee's supplemental amount. Coverage for children can also be purchased for a total amount of \$2.34 per month.

Sun Life Base coverage = \$9 max/month

LONG-TERM DISABILITY: Mandatory coverage, rate based on salary.

Annual salary/12/100 x .18

PERS: (Mandatory State retirement)	Plan I	Employee	6.00%
		Employer	9.21%
	Plan II	Employee	4.92%
	Employer	9.21%	
	Plan III	Employee	Choice of 5-15%
		Employer	9.21%

SOCIAL SECURITY REPLACEMENT: (Mandatory 401a)

Employee	6.20%
Employer	6.20%

DEFERRED COMPENSATION PLAN: (Mandatory for any remaining funds from \$935 monthly allocation). Investments offered through TIAA-CREF Deferred Compensation Plan; voluntary payroll deduction may be added or created up to \$17,500 max for year 2014.

VACATION: Accrued at 8 hours per month for regular full-time employees, with added amounts in future years according to policies in Employee Handbook.

SICK LEAVE: Accrued at 8 hours per month for regular full-time employees.

HOLIDAYS: Ten formal holidays plus two personal days are awarded annually to full-time regular employees. Three additional days of management leave are awarded to FLSA Exempt staff.

EXAMPLES OF 95/5 TIER PLAN

Minimum (Tier I): \$935 (no change from 2013,) City policy is for minimum contribution to increase by 50% of the maximum contribution with a cap of 5%.

Maximum (using Tier I and Tier II): \$1635 (no change from 2013), 95% of the lowest cost total health insurance premiums (Group Health in 2014) for an employee + spouse + 2 or more dependents.

These examples assume Regence and Group Health medical coverage, AWC Plan F dental coverage, Vision coverage, plus an additional \$16.5 for life and disability (rates vary depending on pay rate) each month.

Employee #1: Chooses coverage only for self:

	<u>Regence</u>	<u>Group Health</u>
City's minimum contribution	\$935.00	\$935.00
Total monthly premium costs	\$736.37	\$603.74
Unused amount (to deferred comp)	\$198.63	\$331.26
Employee contribution	0	0

Because employee does not use the total minimum City contribution, the remainder goes to deferred comp.

Employee #2: Chooses coverage for self and spouse:

	<u>Regence</u>	<u>Group Health</u>
City's minimum contribution	\$935.00	\$935.00
Total monthly premium costs	\$1438.85	\$1161.01
Additional contribution by City	\$503.85	\$226.01
Employee contribution	0	0

For Regence the minimum does not cover the total premium costs, the employee receives an additional City contribution of \$503.85 for a total of \$1438.85. The employee pays nothing out-of-pocket for insurance choices.

For Group Health the minimum does not cover the total premium costs, the employee receives an additional City contribution of \$226.01 for a total of \$1161.01. The employee pays nothing out-of-pocket for insurance choices.

Employee #3: Chooses coverage for self, spouse and two children:

	<u>Regence</u>	<u>Group Health</u>
City's minimum contribution	\$935.00	\$935.00
Total monthly premium costs	\$2084.41	\$1737.31
Additional contribution by City	\$700.00	\$700.00
Employee contribution	\$449.41	\$102.31

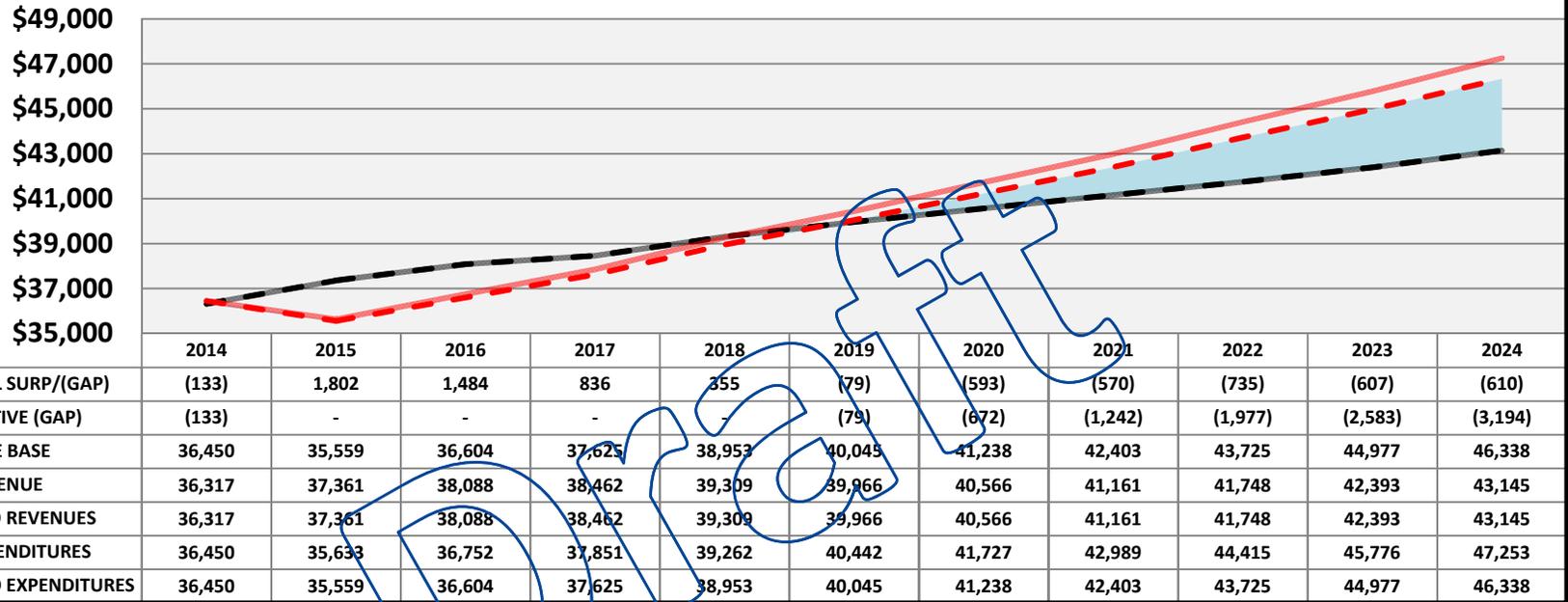
For Regence the minimum does not cover the total cost of the benefits, the employee receives an additional City contribution of \$700 for a total of \$1635 (the maximum). The employee pays out-of-pocket expenses of \$449.41 per month for insurance choices. **2% WellCity discount equals \$38 per month for full family coverage, \$456 per year.*

For Group Health the minimum does not cover the total cost of the benefits, the employee receives an additional City contribution of \$700 for a total of \$1635 (the maximum). The employee pays out-of-pocket expenses of \$102.31 per month for insurance choices.

Special note: Employees changing coverage from Tier 1 allotment to Tier 2 or Tier 3 may pay a one-time out-of-pocket expense due to pre-funding excess allotment amounts to deferred comp. To reconcile the employee's accounts, the allotment money that was sent to the employee's deferred comp (pre-paid one month in advance when in Tier 1) will be refunded by TIAA-CREF back to the city and will be used to pay the new premiums for the dependent being added. If the refund amount is short due to market value adjustments from the Retirement Plan, the employee will pay the difference to make the refund whole.

EXPENDITURES ANNUAL GROWTH RATE (AGR) 0.2% Lower

Attachment D



Assumptions:

1. Base revenues projected at 101%. Base expenditures projected at 98%.
2. Expenditures grow at a rate 0.2% lower than the Base projection.

Operating Budget Core Services Cost Matrix

February 24, 2014

Administrative Services Department

Program	Core Services	Workload Estimate		Salaries & Benefits		Contracted Services	Equipment	Supplies	Other	Total Expenditures	Service Revenue
		FTE	Extra Help Hours	Regular	Extra Help						
FINANCE	Cash Receipting	0.725	0	\$41,636	\$0	\$24,804	\$0	\$800	\$300	\$67,540	\$0
	Payroll	1.100	0	\$97,139	\$0	\$1,000	\$0	\$955	\$3,430	\$102,524	\$0
	Accounts Payable	0.900	0	\$70,848	\$0	\$0	\$0	\$1,595	\$5,460	\$77,903	\$0
	Pay Taxes and Submit Shared Revenues	0.125	0	\$11,925	\$0	\$0	\$0	\$0	\$0	\$11,925	\$0
	Grants Development	0.450	0	\$46,854	\$0	\$0	\$0	\$150	\$1,564	\$48,568	\$0
	Grant Administration	0.250	0	\$26,030	\$0	\$0	\$0	\$0	\$100	\$26,130	\$0
	Accounts Receivable	0.400	0	\$19,807	\$0	\$0	\$0	\$100	\$1,200	\$21,107	\$0
	Cash Management/Investment	0.125	0	\$11,925	\$0	\$0	\$0	\$0	\$0	\$11,925	\$0
	Financial Reporting/Annual Audit	0.925	0	\$97,777	\$0	\$50,160	\$0	\$250	\$2,845	\$151,032	\$0
	Financial Planning and Monitoring	2.500	0	\$255,236	\$0	\$49,220	\$0	\$840	\$9,490	\$314,786	\$0
IT	Telecom Management	0.500	0	\$57,573	\$0	\$0	\$139,875	\$4,600	\$24,335	\$226,383	\$0
	Hardware Management	0.750	0	\$93,609	\$0	\$0	\$0	\$23,650	\$17,794	\$135,053	\$0
	Data Management, IT support (from GIS)	0.500	0	\$63,007	\$0	\$0	\$0	\$0	\$0	\$63,007	\$0
	Software Mgmt. and Maintenance (IFAS)	0.750	0	\$106,619	\$0	\$0	\$0	\$6,000	\$0	\$112,619	\$0
	Network Administration	0.750	0	\$90,823	\$0	\$0	\$0	\$115,561	\$95,760	\$302,144	\$0
	IT Customer Service and Response	0.500	0	\$55,907	\$0	\$0	\$0	\$0	\$0	\$55,907	\$0
	Technical Solution Analysis, Planning	0.250	0	\$31,240	\$0	\$0	\$0	\$0	\$90,000	\$121,240	\$0
PURCHASING	Purchasing	1.600	0	\$176,972	\$0	\$6,100	\$0	\$1,260	\$6,340	\$190,672	\$0
	Citywide Supplies	0.150	0	\$13,326	\$0	\$40,550	\$0	\$25,530	\$200	\$79,606	\$0
FLEET & FACILITIES	Facilities Maint. Svcs. And Cap. Proj. Mgmt.	3.000	0	\$316,307	\$0	\$233,291	\$4,473	\$0	\$147,163	\$701,234	\$0
	Fleet Maintenance Services	1.000	0	\$105,436	\$0	\$0	\$3,659	\$0	\$565	\$109,660	\$0
Administrative Services Department Total		17.250	0	\$1,789,996	\$0	\$405,125	\$148,007	\$181,291	\$406,546	\$2,930,965	\$0

City Manager's Office

Program	Core Services	Workload Estimate		Salaries & Benefits		Contracted Services	Equipment	Supplies	Other	Total Expenditures	Service Revenue
		FTE	Extra Help Hours	Regular	Extra Help						
CITY MANAGER'S OFFICE	Council Relations/Mgt	1.830	0	\$245,081	\$0	\$0	\$0	\$0	\$0	\$245,081	\$0
	External Agency Coordination	0.450	0	\$48,760	\$0	\$0	\$0	\$0	\$0	\$48,760	\$0
	Organizational Leadership	0.620	0	\$94,598	\$0	\$5,500	\$0	\$0	\$1,000	\$101,098	\$0
	Citizen/Customer Relations	0.330	0	\$38,995	\$0	\$12,500	\$0	\$0	\$0	\$51,495	\$0
GOVERNMENT RELATIONS	Intergovernmental Relations	1.000	0	\$135,646	\$0	\$67,937	\$0	\$150	\$13,500	\$217,233	\$0
ECONOMIC DEVELOPMENT	Real Estate Services	0.125	0	\$18,066	\$0	\$98,500	\$0	\$0	\$39,660	\$156,226	\$0
CITY CLERK	City Council - Clerk's Office	1.000	0	\$105,248	\$0	\$0	\$0	\$750	\$6,400	\$112,398	\$0
	Hearing Examiner	0.100	0	\$8,758	\$0	\$4,000	\$0	\$75	\$0	\$12,833	\$1,000
	Records Management	2.200	0	\$211,522	\$0	\$9,350	\$500	\$1,650	\$1,500	\$224,522	\$0
CRIMINAL JUSTICE	Jail Facilities Management	0.100	0	\$10,836	\$0	\$1,130,000	\$0	\$0	\$0	\$1,140,836	\$0
	Public Defense Management	0.150	0	\$16,253	\$0	\$219,743	\$0	\$0	\$0	\$235,996	\$0
	Municipal Court Management	0.100	0	\$10,836	\$0	\$750,000	\$0	\$0	\$0	\$760,836	\$0
	Jail Transport ¹	0.800	0	\$143,292	\$0	\$0	\$10,225	\$0	\$400	\$153,917	\$0
City Manager's Office Total		8.805	0	\$1,087,891	\$0	\$2,297,530	\$10,725	\$2,625	\$62,460	\$3,461,231	\$1,000

Operating Budget Core Services Cost Matrix

February 24, 2014

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Community Services

Program	Core Services	Workload Estimate		Salaries & Benefits		Contracted Services	Equipment	Supplies	Other	Total Expenditures	Service Revenue
		FTE	Extra Help Hours	Regular	Extra Help						
CUSTOMER RESPONSE TEAM	Phone and Front Desk Intake	0.800	0	\$63,802	\$0	\$0	\$0	\$300	\$200	\$64,302	\$0
	Customer Response	0.980	0	\$102,007	\$0	\$0	\$5,020	\$2,650	\$41,625	\$151,302	\$0
	Code Enforcement	1.520	0	\$161,945	\$0	\$250	\$7,787	\$858	\$1,200	\$172,040	\$0
	Right of Way Cleanup	0.250	0	\$25,062	\$0	\$0	\$1,280	\$0	\$500	\$26,842	\$0
EMERGENCY MANAGEMENT	Readiness for Emergency Response	0.800	0	\$78,287	\$0	\$350	\$0	\$2,900	\$8,939	\$90,476	\$35,720
Community Services Total		4.350	0	\$431,103	\$0	\$600	\$14,087	\$6,708	\$52,464	\$504,962	\$35,720

Planning and Community Development

Program	Core Services	Workload Estimate		Salaries & Benefits		Contracted Services	Equipment	Supplies	Other	Total Expenditures	Service Revenue
		FTE	Extra Help Hours	Regular	Extra Help						
P&CD	Permit Process	13.660	20	\$1,416,629	\$1,026	\$54,660	\$7,817	\$6,221	\$41,683	\$1,528,036	\$874,055
	Code Development	1.310	0	\$156,206	\$0	\$0	\$0	\$0	\$3,150	\$159,356	\$0
	Plan Development	2.140	0	\$237,277	\$0	\$250,000	\$0	\$2,200	\$14,531	\$504,008	\$0
	Code Enforcement	1.360	0	\$136,898	\$0	\$102,768	\$0	\$250	\$3,865	\$243,781	\$100,000
Planning and Community Development Total		18.470	20	\$1,947,010	\$1,026	\$407,428	\$7,817	\$8,671	\$63,229	\$2,435,181	\$974,055

Public Works Department

Program	Core Services	Workload Estimate		Salaries & Benefits		Contracted Services	Equipment	Supplies	Other	Service Expenditures	Service Revenue
		FTE	Extra Help Hours	Regular	Extra Help						
GIS	Geographic Information System	1.000	0	\$119,897	\$0	\$36,475	\$0	\$1,200	\$6,715	\$164,287	\$0
RIGHT OF WAY	Sidewalk and curb ramp inventory	0.018	0	\$1,945	\$0	\$0	\$0	\$250	\$0	\$2,195	\$0
	Issue ROW Permits, Inspections	0.806	0	\$78,713	\$0	\$0	\$5,552	\$100	\$0	\$84,365	\$230,000
TRAFFIC SERVICES	Traffic Engineering	0.770	550	\$87,483	\$9,458	\$26,000	\$2,350	\$6,343	\$8,855	\$140,489	\$0
	Management of Traffic Facilities	0.700	185	\$71,556	\$2,586	\$26,000	\$2,350	\$6,343	\$6,355	\$115,190	\$0
STREET OPERATIONS	Street Maintenance	4.310	1,000	\$395,565	\$0	\$150,000	\$0	\$118,788	\$778,993	\$1,443,346	\$1,104,493
	Traffic Safety	0.880	0	\$72,165	\$0	\$313,106	\$0	\$0	\$0	\$385,271	\$0
	ROW - Vegetation Management	0.880	0	\$72,165	\$0	\$64,941	\$16,000	\$0	\$0	\$153,106	\$0
	Weather Event Response	0.500	0	\$42,521	\$0	\$0	\$106,486	\$0	\$12,770	\$161,777	\$0
ENGINEERING	Engineering Services	1.050	0	\$154,027	\$0	\$0	\$0	\$0	\$1,700	\$155,727	\$0
	Permit Services	2.000	0	\$236,017	\$0	\$0	\$0	\$0	\$1,000	\$237,017	\$0
Public Works Department Total		12.914	1,735	\$1,332,054	\$12,044	\$616,522	\$132,738	\$133,024	\$816,388	\$3,042,770	\$1,334,493

Operating Budget Core Services Cost Matrix

February 24, 2014

DRAFT

Parks, Recreation and Cultural Services

Program	Core Services	Workload Estimate		Salaries & Benefits		Contracted Services	Equipment	Supplies	Other	Service Expenditures	Service Revenue
		FTE	Extra Help Hours	Regular	Extra Help						
PARK OPERATIONS	Park Restroom, Shelters and Facilities	0.290	621	\$25,245	\$8,525	\$55,037	\$2,147	\$86,810	\$6,000	\$183,764	\$0
	Athletic Field Maintenance	1.090	1,587	\$93,134	\$21,784	\$7,500	\$9,111	\$19,850	\$28,800	\$180,179	\$0
	Maintenance Of parks, parking lots, hard surfaces and trails	3.940	4,505	\$364,378	\$61,559	\$243,955	\$87,093	\$188,950	\$25,585	\$971,520	\$90,360
	CIP Projects Support - Parks Operations	0.730	0	\$73,598	\$0	\$0	\$359	\$3,000	\$0	\$76,957	\$0
PRCS ADMINISTRATION	Park Urban Forestry	0.050	0	\$5,208	\$0	\$0	\$0	\$0	\$200	\$5,408	\$0
	Parks Capital Project Coordination	0.500	0	\$52,084	\$0	\$0	\$0	\$0	\$641	\$52,725	\$0
Parks, Recreation and Cultural Services Total		6.600	6,713	\$613,647	\$91,868	\$306,492	\$98,710	\$298,610	\$61,226	\$1,470,553	\$90,360

Other Departments

Department	Core Services	Workload Estimate		Salaries & Benefits		Contracted Services	Equipment	Supplies	Other	Service Expenditures	Service Revenue
		FTE	Extra Help Hours	Regular	Extra Help						
CITY ATTORNEY	Legal Advisory Services	1.900	0	\$250,275	\$0	\$0	\$0	\$517	\$5,844	\$256,636	\$0
	Civil Litigation	0.900	0	\$118,335	\$0	\$23,060	\$0	\$517	\$4,218	\$146,130	\$0
	Prosecution	Contract	0	0	\$0	\$0	\$155,111	\$0	\$0	\$0	\$155,111
HUMAN RESOURCES	Onboarding/Exiting	0.580	0	\$50,571	\$0	\$0	\$0	\$0	\$0	\$50,571	\$0
	Recruitment-Selection	0.480	0	\$50,973	\$0	\$5,980	\$0	\$0	\$6,831	\$63,784	\$0
	Benefits and Compensation	0.500	0	\$54,248	\$0	\$3,500	\$0	\$1,500	\$820	\$60,068	\$0
	Employee Relations	0.610	0	\$89,425	\$0	\$0	\$0	\$0	\$0	\$89,425	\$0
	Compliance	0.300	0	\$34,790	\$0	\$8,000	\$0	\$0	\$800	\$43,590	\$8,000
	Organizational Development	0.430	0	\$61,570	\$0	\$29,895	\$0	\$4,950	\$0	\$96,415	\$0
CITY COUNCIL	City Council	7.000	0	\$255,777	\$0	\$13,000	\$0	\$1,600	\$35,300	\$305,677	\$0
POLICE ADMINISTRATION	Criminal Investigations Unit ²	7.340	0	\$0	\$0	\$1,368,620	\$0	\$0	\$66,125	\$1,434,745	\$9,000
	Patrol ³	38.210	0	\$0	\$0	\$6,027,693	\$0	\$6,800	\$6,900	\$6,041,393	\$1,272,409
	Support Services ⁴	0.240	0	\$0	\$0	\$53,843	\$0	\$0	\$44,500	\$98,343	\$18,240
	Front Desk Services and Assistance	1.400	0	\$0	\$0	\$144,199	\$0	\$0	\$0	\$144,199	\$45,500
	Traffic Enforcement	4.200	0	\$0	\$0	\$752,283	\$0	\$0	\$1,600	\$753,883	\$27,428
	Street Crimes Investigations (Special Emphasis Team)	5.000	0	\$0	\$0	\$921,438	\$0	\$0	\$0	\$921,438	\$0
Other Departments Total ⁵		69.090	0	\$965,964	\$0	\$9,506,622	\$0	\$15,884	\$172,938	\$10,661,408	\$1,380,577

Grand Total ⁶	137.479	8,468	\$8,167,665	\$104,938	\$13,540,319	\$412,084	\$646,813	\$1,635,251	\$24,507,070	\$3,816,205
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Notes:

- Jail Transport FTE count reflects 0.8 contract employees (Police Department).
- Criminal Investigations Unit FTE count reflects 5.0 contract employees (Police Department) and 2.34 County staff indirect equivalents that provide support.
- Patrol FTE count reflects 29.2 contract employees (Police Department) and 9.01 County staff indirect equivalents (Communications) that provide support.
- Support Services FTE count reflects 0.24 County staff indirect equivalents that provide support.
- Other Departments Total FTE count reflects 12.7 City employees, 44.8 contract employees (Police Department) and 11.59 County staff indirect equivalents that support the Police Department.
- Grand Total FTE count reflects 80.289 City employees, 45.6 contract employees (Police Department) and 11.59 County staff indirect equivalents that support the Police Department.

Operating Budget Quality of Life Services Cost Matrix

February 24, 2014

Administrative Services Department

Program	Quality of Life Services	Workload Estimate		Salaries & Benefits		Contracted Services	Equipment	Supplies	Other	Total Expenditures	Service Revenue
		FTE	Extra Help Hours	Regular	Extra Help						
IT	Web Development	0.700	0	\$74,494	\$0	\$62,770	\$0	\$500	\$67,520	\$205,284	\$0
	Audio/Video	0.200	208	\$21,284	\$9,621	\$0	\$0	\$0	\$0	\$30,905	\$0
	Government Access Channel	0.100	0	\$10,642	\$0	\$2,500	\$0	\$0	\$0	\$13,142	\$0
Administrative Services Department Total		1.000	208	\$106,420	\$9,621	\$65,270	\$0	\$500	\$67,520	\$249,331	\$0

City Manager's Office

Program	Quality of Life Services	Workload Estimate		Salaries & Benefits		Contracted Services	Equipment	Supplies	Other	Total Expenditures	Service Revenue
		FTE	Extra Help Hours	Regular	Extra Help						
CITY MANAGER'S OFFICE	Regional Relationships and Leadership	0.000	0	\$0	\$0	\$0	\$0	\$0	\$23,460	\$23,460	\$0
COMMUNICATIONS	Communications	1.640	0	\$158,711	\$0	\$52,845	\$1,700	\$41,400	\$5,900	\$260,556	\$0
ECONOMIC DEVELOPMENT	Economic Development	0.875	0	\$126,462	\$0	\$98,500	\$0	\$10,475	\$20,995	\$256,432	\$0
CITY CLERK	Licensing	0.450	0	\$35,751	\$0	\$0	\$0	\$338	\$3,150	\$39,239	\$167,650
	Reception	0.250	0	\$20,065	\$0	\$0	\$0	\$188	\$0	\$20,253	\$0
City Manager's Office Total		3.215	0	\$340,989	\$0	\$151,345	\$1,700	\$52,401	\$53,505	\$599,940	\$167,650

Community Services

Program	Quality of Life Services	Workload Estimate		Salaries & Benefits		Contracted Services	Equipment	Supplies	Other	Total Expenditures	Service Revenue
		FTE	Extra Help Hours	Regular	Extra Help						
NEIGHBORHOODS	Support Council of Neighborhoods	0.200	0	\$20,963	\$0	\$1,000	\$0	\$0	\$0	\$21,963	\$0
	Support Neighborhood Associations	0.800	0	\$80,093	\$0	\$2,160	\$0	\$12,200	\$26,060	\$120,513	\$0
	Volunteer Coordination	0.100	0	\$9,228	\$0	\$0	\$0	\$3,900	\$0	\$13,128	\$0
HUMAN SERVICES	Human Services	0.350	0	\$42,111	\$0	\$6,000	\$0	\$0	\$0	\$48,111	\$0
	Ensure access to services	0.996	0	\$112,794	\$0	\$484,819	\$0	\$1,100	\$11,100	\$609,813	\$157,375
EMERGENCY MANAGEMENT	Community Stakeholder Readiness	0.200	0	\$19,572	\$0	\$6,000	\$0	\$6,325	\$0	\$31,897	\$0
Community Services Total		2.646	0	\$284,761	\$0	\$499,979	\$0	\$23,525	\$37,160	\$845,425	\$157,375

Planning and Community Development

Program	Quality of Life Services	Workload Estimate		Salaries & Benefits		Contracted Services	Equipment	Supplies	Other	Total Expenditures	Service Revenue
		FTE	Extra Help Hours	Regular	Extra Help						
P&CD	Implement Sustainability Strategy	0.230	0	\$23,424	\$0	\$0	\$0	\$0	\$1,560	\$24,984	\$0
Planning and Community Development Total		0.230	0	\$23,424	\$0	\$0	\$0	\$0	\$1,560	\$24,984	\$0

Operating Budget Quality of Life Services Cost Matrix

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Police

Program	Quality of Life Services	Workload Estimate		Salaries & Benefits		Contracted Services	Equipment	Supplies	Other	Service Expenditures	Service Revenue
		FTE	Extra Help Hours	Regular	Extra Help						
POLICE ADMINISTRATION	Community Service Officer ¹	1.000	0	\$0	\$0	\$125,689	\$0	\$0	\$0	\$125,689	\$0
	Storefront Operations ²	1.000	0	\$0	\$0	\$179,116	\$0	\$1,810	\$32,142	\$213,068	\$0
	School Resource Officer ³	0.690	0	\$0	\$0	\$122,451	\$0	\$750	\$1,915	\$125,116	\$66,357
Police Total		2.690	0	\$0	\$0	\$427,256	\$0	\$2,560	\$34,057	\$463,873	\$66,357

Public Works Department

Program	Quality of Life Services	Workload Estimate		Salaries & Benefits		Contracted Services	Equipment	Supplies	Other	Service Expenditures	Service Revenue
		FTE	Extra Help Hours	Regular	Extra Help						
STREET OPERATIONS	Customer Service Response	0.620	0	\$53,567	\$0	\$0	\$0	\$0	\$0	\$53,567	\$0
TRANSPORTATION	Manage and implement Transportation Master Plan	0.283	0	\$33,936	\$0	\$0	\$0	\$0	\$1,713	\$35,649	\$0
	Transportation Facility Planning	0.533	0	\$65,229	\$0	\$0	\$0	\$0	\$0	\$65,229	\$0
	Transit Planning	0.433	0	\$49,823	\$0	\$0	\$0	\$0	\$0	\$49,823	\$0
ENVIRONMENTAL SERVICES	Resource Conservation Services	0.550	0	\$45,651	\$0	\$51,080	\$5,247	\$20,569	\$49,596	\$172,143	\$172,143
	Environmental Services Special Projects	0.200	0	\$17,328	\$0	\$0	\$0	\$7,729	\$0	\$25,057	\$25,057
Public Works Department Total		2.619	0	\$265,534	\$0	\$51,080	\$5,247	\$28,298	\$51,309	\$401,468	\$197,200

Operating Budget Quality of Life Services Cost Matrix

February 24, 2014

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Parks, Recreation and Cultural Services

Program	Quality of Life Services	Workload Estimate		Salaries & Benefits		Contracted Services	Equipment	Supplies	Other	Service Expenditures	Service Revenue
		FTE	Extra Help Hours	Regular	Extra Help						
PARK OPERATIONS	Maintenance of Dog Parks	0.020	138	\$2,713	\$1,895	\$4,500	\$352	\$8,500	\$0	\$17,960	\$0
	Seasonal Events	0.400	0	\$36,134	\$0	\$0	\$48	\$958	\$0	\$37,140	\$0
PRCS ADMINISTRATION	Recreation Guide	0.350	0	\$28,668	\$0	\$31,000	\$0	\$0	\$16,000	\$75,668	\$0
	Communication-Marketing	0.150	0	\$12,286	\$0	\$0	\$0	\$0	\$0	\$12,286	\$0
	Library Board Administration	0.050	0	\$4,095	\$0	\$0	\$0	\$0	\$1,000	\$5,095	\$0
	Public Art Coordination	0.000	378	\$0	\$11,063	\$0	\$0	\$0	\$0	\$11,063	\$0
	Long Range Park Planning	0.350	0	\$36,458	\$0	\$0	\$0	\$0	\$500	\$36,958	\$0
	Park Stewardship Coordination	0.100	0	\$10,417	\$0	\$0	\$0	\$0	\$200	\$10,617	\$0
SPECIAL EVENTS	Special Events	1.080	596	\$87,988	\$7,998	\$21,930	\$0	\$8,456	\$12,520	\$138,892	\$23,700
	Healthy City Events	0.320	66	\$28,535	\$885	\$4,000	\$0	\$1,800	\$3,700	\$38,920	\$0
	City Grants to Other Agencies	0.000	0	\$0	\$0	\$0	\$0	\$0	\$121,300	\$121,300	\$0
AQUATICS	Water Safety	2.271	10,650	\$184,515	\$130,569	\$3,100	\$0	\$4,850	\$2,500	\$325,534	\$207,650
	Adult Programs	0.640	2,450	\$39,234	\$30,025	\$5,400	\$0	\$1,300	\$0	\$75,959	\$88,475
	Community Public Recreation Swims	0.518	2,900	\$34,844	\$35,525	\$0	\$0	\$0	\$0	\$70,369	\$17,175
	Shoreline School District	0.280	250	\$24,287	\$3,063	\$0	\$0	\$0	\$0	\$27,350	\$0
	Rentals	1.073	3,550	\$78,899	\$43,510	\$0	\$0	\$0	\$0	\$122,409	\$64,800
	Facility Operations	0.668	200	\$57,889	\$2,450	\$22,086	\$0	\$30,250	\$192,415	\$305,090	\$8,900
TEENS	Teens	3.401	4,166	\$276,658	\$59,361	\$48,400	\$0	\$20,504	\$5,590	\$410,513	\$16,731
	Youth	0.370	665	\$33,467	\$10,293	\$0	\$0	\$6,067	\$0	\$49,827	\$0
	Special Events - Teens	0.229	251	\$20,070	\$3,205	\$850	\$0	\$4,600	\$0	\$28,725	\$0
	Richmond Highlands Rec. Center	0.050	0	\$5,065	\$0	\$6,873	\$0	\$0	\$0	\$11,938	\$0
GENERAL PROGRAM	Preschool Programming	0.380	1,960	\$36,350	\$33,493	\$20,300	\$218	\$4,500	\$0	\$94,861	\$7,000
	Youth Programming	0.920	13,964	\$82,813	\$194,547	\$43,930	\$8,144	\$11,800	\$6,500	\$347,734	\$305,500
	Adult Programming	2.020	5,042	\$155,569	\$90,175	\$45,165	\$8,144	\$12,000	\$3,000	\$314,053	\$251,000
	SRC - facility operation	0.860	138	\$94,514	\$1,967	\$97,104	\$218	\$12,400	\$11,775	\$217,978	\$0
	Facilities/Rentals	1.330	2,074	\$121,490	\$28,405	\$0	\$0	\$6,300	\$300	\$156,495	\$435,300
	CLASS System administration	0.300	0	\$27,863	\$0	\$0	\$0	\$0	\$0	\$27,863	\$0
Parks, Recreation and Cultural Services Total		18.130	49,438	\$1,520,821	\$688,429	\$354,638	\$17,124	\$134,285	\$377,300	\$3,092,597	\$1,426,231
Grand Total ⁴		30.530	49,646	\$2,541,949	\$698,050	\$1,549,568	\$24,071	\$241,569	\$622,411	\$5,677,618	\$2,014,813

Notes:

1. Community Service Officer FTE count reflects 1.0 contract employee (Police Department).
2. Storefront Operations FTE count reflects 1.0 contract employee (Police Department).
3. School Resource Officer count reflects 0.69 contract employee (Police Department).
4. Grand Total FTE count reflects 27.84 City employees and 2.69 contract employees (Police Department).