

Council Follow-up from May 12, 2015 Budget Study Session

1. Provide 5 years of budget to actuals by department (Provided 5/14/2015)

(a) Staff Response (Provided 5/14/2015): We have budgets and we have actuals which we have provided (Pages 4-5: GF Actuals and Budget by Dept. Fiscal Year 09-10 to Fiscal Year 13-14). In order to provide a budget to actual comparison, we will need an additional two to three weeks to complete the analysis and ensure we are providing the correct comparisons in the correct categories.

(b) Additional Response (Provided 6/1/2015): Attached, please find a budget to actual comparison by department for the Fiscal Year 11/12 through Fiscal Year 13/14. We are unable to provide budget detail by department prior to Fiscal Year 11/12 due to the change in our accounting system. Prior to the new system, we simply did not have the information detailed in this way. The information prior to Fiscal Year 11/12 is a total budget by department, but we cannot provide additional detail without significant effort. (Pages 6-7: GF Adopted Budget to Actuals Fiscal Year 09-10 to Fiscal Year 13-14)

2. There is a drop in General Fund Professional Services of approximately \$1 million, please explain (Provided 5/14/2015)

Staff Response: The Fiscal Year 2014-15 adopted budget included \$1.1 million which was set aside in the Professional Services line item for expected salary increases as a result of labor negotiations with the miscellaneous employee groups. This amount is now spread across all departments included in the Salaries. As a result, \$1.1 million was reduced from the Professional Services.

3. Please provide the cost increase as a result of labor agreements and the cost for the proposed new employees (Provided 5/14/2015)

Staff Response: We have provided (Pages 8-9: GF Cost of new FTEs and MOU increases) the cost increase for salaries and benefits and the costs related to the new employees. Unfortunately we do not have the ability to state exactly how much of the increases are related to labor negotiations and how much are related to merit increases.

4. Will the presentation be posted online (Provided 5/14/2015)

Staff Response: The presentation can be found on the City's website at the following link:

<http://ci.santa-rosa.ca.us/departments/finance/BudgetandFinancialPlanning/Pages/default.aspx>

5. Provide a list of unfilled positions by department (Provided 5/22/15)

Staff Response: The Human Resources Department has provided a listing of all vacant positions as of May 19, 2015 (Page 10: Vacant Positions City SR as of 5-19-15).

6. What are the Cost Allocation factors we use to spread costs (Provided 5/14/2015)

Staff Response: Every program has unique cost drivers. We use the allocation methodology that captures the cost drivers. The attached document (Pages 11-28: Current Cost Plan Methodologies) provides a brief explanation and shows how the costs are allocated for each program in each department.

7. Please break out City council salaries in the presentation slides (Provided 5/14/2015)

Staff Response: We will make this adjustment to our future budget presentations that will show the Council salaries and benefits separately. The information on slide #35 is provided (Page 29: City Council Budget by Category)

8. How much would it cost to provide Spanish language translation services for all Council meetings (Provided 5/22/15)

Staff Response: The estimated cost for a Spanish language translation of our televised meetings would be \$325 per hour with a two hour minimum. This would provide an off-site, live person completing the interpretation and close captioning of the conversations. For an average five hour meeting, this would cost approximately \$1,625 per meeting or \$65,000 per year.

9. Provide Measure O baseline projections and a separate Measure O budget that shows all programs together. (Provided 5/14/2015)

Staff Response: We are providing our revenue and baseline projections for the next ten years (Pages 30-34: Measure O - Revenue Projections and Measure O - Baseline Projections). We will show a separate Measure O budget at the budget hearings so the Council can see the whole picture regarding the Measure O expenditures planned for Fiscal Year 2015-16.

10. Provide the credit card policy and a list of who has the credit cards. (Provided 5/14/2015)

Staff Response: We have included a copy of the Procurement Card Policy (Pages 35-50: Policy III-4 - Procurement Cards) and a list of card holders by department (Pages 51-54: Credit Card Holders by Department).

11. Provide the trend for health care cost increases (Provided 6/1/2015)

Staff Response: Attached, please find a chart that shows the cost of health care trends from Fiscal Year 2008-09 (Page 55: City Health Care Cost Trend)

12. Provide the cost per child for the Recreation and Parks Violence Prevention programs (Provided 5/22/15)

Staff Response: Attached, please find a document that outlines our cost per child to provide the violence Prevention programs offered through Recreation and Parks (Page 56: Cost per Child NS VP Programs)

13. Provide more detail on the salaries showing overtime in the fire department (Provided 5/14/2015)

Staff Response: We are providing a cost breakdown showing salaries and overtime by department (Page 57: GF Overtime Fiscal Year 15-16).

14. Provide a breakdown of claims versus premiums in the Risk budget (provided 6/1/2015)

Staff Response: Attached, please find detailed budget information for each of our insurance programs (Page 58: Insurance Programs Proposed Fiscal Year 15-16 Budget Details). The information shows the total premiums and administration along with the expected claims costs as determined by an actuary.

15. Provide the historical trend for claims (Provided 6/1/2015)

Staff Response: Attached, please find a chart that shows actual claims paid for our Workers' Compensation and Liability insurance programs (Page 59: Historical Trend on Claims Paid).

16. As a follow-up to the budget study session, a council Member emailed the following question: *Thanks for the information specifically about the OT costs and relationship to each department's salary line item. Since the budgets were presented last Tuesday with a comparison of the previous year and the increase/decrease of the line item, would you be able to provide the same information as it pertains to overtime? The numbers that were included in your e-mail are very helpful in trying to understand the issue, but I find that it's a bit out of context not having data which would indicate the success of managing our OT resources. Some trend information would be helpful.*

Staff Response: The attached document (Page 60-63: GF Overtime) provides the information requested.

17. As a follow-up to the budget study session: *Additional information regarding the Long Range Financial Plan*

Staff Response: The attached document (Pages 64-70): Long Range Financial Plan Handouts) provides the information requested.

Table for response to question 1a:

CITY OF SANTA ROSA
General Fund Expenditures by Department
FY 09/10 - FY 13/14 - Actuals

FISCAL YEAR	CITY COUNCIL	CITY MANAGER	CITY ATTORNEY	HUMAN RESOURCES	FINANCE	NON-DEPT	COMMUNITY DEVELOPMENT	TPW	SR WATER	RECREATION & PARKS	FIRE	POLICE	TOTAL
FY 09/10:													
Salaries	140,655	1,292,184	1,384,372	1,011,388	4,078,438	-	2,823,566	6,091,117	286,406	6,515,176	15,338,588	21,422,183	60,384,073
Benefits	78,437	310,684	471,673	309,809	1,483,376	-	914,051	2,690,436	114,759	2,106,281	8,408,850	11,623,258	28,511,614
Srvcs,Supplies/Other	288,241	191,499	123,464	247,854	2,143,898	3,537,441	443,149	1,940,792	190,885	5,276,412	2,531,548	3,585,224	20,500,407
Project keys		10,067		194	135,113	206,369	489,387	506,039	84,924	627,929	167,542	909,223	3,136,787
TOTAL FY 09/10	507,333	1,804,434	1,979,509	1,569,245	7,840,825	3,743,810	4,670,153	11,228,384	676,974	14,525,798	26,446,528	37,539,888	112,532,881
FY 10/11:													
Salaries	149,640	761,535	1,334,246	911,926	4,092,149	-	2,140,683	5,396,310	267,109	5,377,723	14,346,167	22,334,052	57,111,540
Benefits	91,765	162,720	446,547	280,787	1,547,798	-	721,920	2,357,427	108,353	1,624,422	7,977,885	12,163,948	27,483,572
Srvcs,Supplies/Other	413,292	208,072	114,454	233,953	2,060,164	3,893,464	369,984	3,043,087	165,619	5,318,355	2,402,416	3,715,476	21,938,336
Project keys		19			61,852	174,728	149,211	483,069	2,626	341,804	203,361	1,552,188	2,968,858
TOTAL FY 10/11	654,697	1,132,346	1,895,247	1,426,666	7,761,963	4,068,192	3,381,798	11,279,893	543,707	12,662,304	24,929,829	39,765,664	109,502,306
FY 11/12:													
Salaries	164,426	813,292	1,390,718	930,198	3,961,948	-	2,143,929	5,414,038	275,143	5,319,899	15,393,816	21,934,058	57,741,465
Benefits	114,229	266,640	496,837	309,755	1,671,081	-	817,887	2,504,731	136,452	1,820,684	8,905,564	13,016,775	30,060,635
Srvcs,Supplies/Other	206,961	207,439	106,915	225,075	2,015,212	4,160,721	414,717	3,105,401	193,310	5,536,196	2,568,970	3,370,002	22,110,919
Project keys		14,711			46,877	173,368	239,252	474,731	8,656	529,314	578,729	1,703,002	3,768,640
TOTAL FY 11/12	485,616	1,302,082	1,994,470	1,465,028	7,695,118	4,334,089	3,615,785	11,498,901	613,561	13,206,093	27,447,079	40,023,837	113,681,659
FY 12/13:													
Salaries	144,256	834,729	1,412,202	997,345	3,926,504	-	2,191,683	5,483,615	273,221	5,244,774	16,222,936	22,556,944	59,288,209
Benefits	109,433	287,625	498,897	345,669	1,650,753	-	833,672	2,625,410	133,352	1,848,583	9,207,891	12,302,324	29,843,609
Srvcs,Supplies/Other	327,513	240,070	133,201	207,283	2,127,701	3,841,213	574,571	3,258,914	174,287	5,837,590	2,840,719	4,002,950	23,566,012
Project keys		98,438			45,496	190,312	57,312	429,472		892,173	1,344,924	1,134,740	4,192,867
TOTAL FY 12/13	581,202	1,460,862	2,044,300	1,550,297	7,750,454	4,031,525	3,657,238	11,797,411	580,860	13,823,120	29,616,470	39,996,958	116,890,697
FY 13/14:													
Salaries	147,569	910,770	1,428,337	1,041,523	4,031,771	-	2,370,333	5,850,880	152,878	5,388,575	16,342,569	23,289,150	60,954,356
Benefits	118,297	329,171	523,706	397,594	1,691,103	-	923,416	2,832,820	66,001	2,050,627	9,171,937	12,475,173	30,579,845
Srvcs,Supplies/Other	333,085	301,634	148,008	609,555	2,185,129	3,326,306	567,130	3,304,524	116,210	5,858,432	3,596,238	4,289,246	24,635,496
Project keys		393,246			63,923	264,251	52,693	379,268		264,430	1,910,391	728,564	4,056,765
TOTAL FY 13/14	598,951	1,934,821	2,100,052	2,048,672	7,971,926	3,590,557	3,913,572	12,367,492	335,089	13,562,063	31,021,135	40,782,133	120,226,462

City of Santa Rosa
 General Fund Budgeted Expenditures by Department
 FY 09/10 - FY 13/14

FISCAL YEAR	CITY COUNCIL	CITY MANAGER	CITY ATTORNEY	HUMAN RESOURCES	FINANCE	NON-DEPT	COMMUNITY DEVELOPMENT	TPW	SR WATER	RECREATION & PARKS	FIRE	POLICE	TOTAL
TOTAL FY 09/10	505,097	2,031,544	2,148,844	1,634,818	8,094,315	3,404,400	4,537,264	12,000,952	856,029	14,973,363	26,578,450	37,004,398	113,769,474
TOTAL FY 10/11	680,734	1,592,973	1,960,727	1,419,532	8,294,610	1,225,999	3,404,494	10,955,985	728,560	13,249,213	25,513,979	39,876,888	108,903,694
TOTAL FY 11/12	1,021,854	1,429,412	2,064,829	1,599,570	8,261,572	3,400,338	3,563,362	11,769,485	772,153	13,395,992	28,901,817	40,432,422	116,612,806
TOTAL FY 12/13	1,007,002	1,533,693	2,101,852	1,587,291	8,237,760	3,292,659	3,737,899	11,990,511	840,416	13,632,146	28,003,583	40,959,368	116,924,180
TOTAL FY 13/14	697,957	1,837,487	2,123,073	1,618,481	8,857,135	5,040,887	3,990,598	12,036,079	790,702	14,782,798	29,498,439	42,307,220	123,580,856

Table for response to question 1b:

CITY OF SANTA ROSA
General Fund Adopted Budget to Actuals
FY 09/10 - FY 13/14

	CITY COUNCIL	CITY MANAGER	CITY ATTORNEY	HUMAN RESOURCES	FINANCE	NON-DEPT	COMMUNITY DEVELOPMENT	TPW	SR WATER	RECREATION & PARKS	FIRE	POLICE	TOTAL
ACTUALS FY 09/10:													
Salaries	140,655	1,292,184	1,384,372	1,011,388	4,078,438	-	2,823,566	6,091,117	286,406	6,515,176	15,338,588	21,422,183	60,384,073
Benefits	78,437	310,684	471,673	309,809	1,483,376	-	914,051	2,690,436	114,759	2,106,281	8,408,850	11,623,258	28,511,614
Srvcs,Supplies/Other	288,241	191,499	123,464	247,854	2,143,898	3,537,441	443,149	1,940,792	190,885	5,276,412	2,531,548	3,585,224	20,500,407
Project keys		10,067		194	135,113	206,369	489,387	506,039	84,924	627,929	167,542	909,223	3,136,787
ACTUALS TOTAL FY 09/10	507,333	1,804,434	1,979,509	1,569,245	7,840,825	3,743,810	4,670,153	11,228,384	676,974	14,525,798	26,446,528	37,539,888	112,532,881
BUDGET TOTAL FY 09/10	505,097	2,031,544	2,148,844	1,634,818	8,094,315	3,404,400	4,537,264	12,000,952	856,029	14,973,363	26,578,450	37,004,398	113,769,474
OVER/(UNDER)	2,236	(227,110)	(169,335)	(65,573)	(253,490)	339,410	132,889	(772,568)	(179,055)	(447,565)	(131,922)	535,490	(1,236,593)
ACTUALS FY 10/11:													
Salaries	149,640	761,535	1,334,246	911,926	4,092,149	-	2,140,683	5,396,310	267,109	5,377,723	14,346,167	22,334,052	57,111,540
Benefits	91,765	162,720	446,547	280,787	1,547,798	-	721,920	2,357,427	108,353	1,624,422	7,977,885	12,163,948	27,483,572
Srvcs,Supplies/Other	413,292	208,072	114,454	233,953	2,060,164	3,893,464	369,984	3,043,087	165,619	5,318,355	2,402,416	3,715,476	21,938,336
Project keys		19			61,852	174,728	149,211	483,069	2,626	341,804	203,361	1,552,188	2,968,858
ACTUALS TOTAL FY 10/11	654,697	1,132,346	1,895,247	1,426,666	7,761,963	4,068,192	3,381,798	11,279,893	543,707	12,662,304	24,929,829	39,765,664	109,502,306
BUDGET TOTAL FY 10/11	680,734	1,592,973	1,960,727	1,419,532	8,294,610	1,225,999	3,404,494	10,955,985	728,560	13,249,213	25,513,979	39,876,888	108,903,694
OVER/(UNDER)	(26,037)	(460,627)	(65,480)	7,134	(532,647)	2,842,193	(22,696)	323,908	(184,853)	(586,909)	(584,150)	(111,224)	598,612
ACTUALS FY 11/12:													
Salaries	164,426	813,292	1,390,718	930,198	3,961,948	-	2,143,929	5,414,038	275,143	5,319,899	15,393,816	21,934,058	57,741,465
Benefits	114,229	266,640	496,837	309,755	1,671,081	-	817,887	2,504,731	136,452	1,820,684	8,905,564	13,016,775	30,060,635
Srvcs,Supplies/Other	206,961	207,439	106,915	225,075	2,015,212	4,160,721	414,717	3,105,401	193,310	5,536,196	2,568,970	3,370,002	22,110,919
Project keys		14,711			46,877	173,368	239,252	474,731	8,656	529,314	578,729	1,703,002	3,768,640
ACTUALS TOTAL FY 11/12	485,616	1,302,082	1,994,470	1,465,028	7,695,118	4,334,089	3,615,785	11,498,901	613,561	13,206,093	27,447,079	40,023,837	113,681,659
BUDGET TOTAL FY 11/12:													
Salaries	74,600	821,319	1,407,681	990,967	4,220,978	815,000	2,148,938	5,810,154	366,921	5,448,378	15,840,847	22,532,544	60,478,327
Benefits	92,165	253,440	530,404	344,249	1,866,221	(415,000)	805,990	2,453,898	128,575	1,756,236	9,782,104	13,583,941	31,182,223
Srvcs,Supplies/Other	855,089	331,913	126,744	264,354	2,109,373	2,708,883	558,434	3,328,122	153,168	5,810,685	2,552,603	3,585,937	22,385,305
Project keys	-	22,740	-	-	65,000	291,455	50,000	310,800	-	380,500	726,263	1,035,694	2,882,452
BUDGET TOTAL FY 11/12	1,021,854	1,429,412	2,064,829	1,599,570	8,261,572	3,400,338	3,563,362	11,902,974	648,664	13,395,799	28,901,817	40,738,116	116,928,307
OVER/(UNDER)													
Salaries	89,826	(8,027)	(16,963)	(60,769)	(259,030)	(815,000)	(5,009)	(396,116)	(91,778)	(128,479)	(447,031)	(598,486)	(2,736,862)
Benefits	22,064	13,200	(33,567)	(34,494)	(195,140)	415,000	11,897	50,833	7,877	64,448	(876,540)	(567,166)	(1,121,588)
Srvcs,Supplies/Other	(648,128)	(124,474)	(19,829)	(39,279)	(94,161)	1,451,838	(143,717)	(222,721)	40,142	(274,489)	16,367	(215,935)	(274,386)
Project keys	-	(8,029)	-	-	(18,123)	(118,087)	189,252	163,931	8,656	148,814	(147,534)	667,308	886,188
OVER/(UNDER)	(536,238)	(127,330)	(70,359)	(134,542)	(566,454)	933,751	52,423	(404,073)	(35,103)	(189,706)	(1,454,738)	(714,279)	(3,246,648)

	CITY COUNCIL	CITY MANAGER	CITY ATTORNEY	HUMAN RESOURCES	FINANCE	NON-DEPT	COMMUNITY DEVELOPMENT	TPW	SR WATER	RECREATION & PARKS	FIRE	POLICE	TOTAL
FY 12/13:													
Salaries	144,256	834,729	1,412,202	997,345	3,926,504	-	2,191,683	5,483,615	273,221	5,244,774	16,222,936	22,556,944	59,288,209
Benefits	109,433	287,625	498,897	345,669	1,650,753	-	833,672	2,625,410	133,352	1,848,583	9,207,891	12,302,324	29,843,609
Srvcs,Supplies/Other	327,513	240,070	133,201	207,283	2,127,701	3,841,213	574,571	3,258,914	174,287	5,837,590	2,840,719	4,002,950	23,566,012
Project keys		98,438			45,496	190,312	57,312	429,472		892,173	1,344,924	1,134,740	4,192,867
ACTUALS TOTAL FY 12/13	581,202	1,460,862	2,044,300	1,550,297	7,750,454	4,031,525	3,657,238	11,797,411	580,860	13,823,120	29,616,470	39,996,958	116,890,697
BUDGET FY 12/13:													
Salaries	74,600	901,171	1,446,643	1,011,903	4,241,452	155,000	2,210,709	5,789,777	351,547	5,275,043	15,710,375	23,257,677	60,425,897
Benefits	88,043	281,572	507,510	345,714	1,813,935	(283,000)	861,915	2,588,742	113,496	1,765,513	8,960,654	13,448,058	30,492,152
Srvcs,Supplies/Other	844,359	327,350	147,699	229,674	2,117,373	2,846,798	615,275	3,320,034	255,531	6,050,475	2,696,291	3,952,837	23,403,696
Project keys	-	23,600	-	-	65,000	287,861	50,000	411,800	-	541,115	636,263	586,796	2,602,435
BUDGET TOTAL FY 12/13	1,007,002	1,533,693	2,101,852	1,587,291	8,237,760	3,006,659	3,737,899	12,110,353	720,574	13,632,146	28,003,583	41,245,368	116,924,180
OVER/(UNDER)													
Salaries	69,656	(66,442)	(34,441)	(14,558)	(314,948)	(155,000)	(19,026)	(306,162)	(78,326)	(30,269)	512,561	(700,733)	(1,137,688)
Benefits	21,390	6,053	(8,613)	(45)	(163,182)	283,000	(28,243)	36,668	19,856	83,070	247,237	(1,145,734)	(648,543)
Srvcs,Supplies/Other	(516,846)	(87,280)	(14,498)	(22,391)	10,328	994,415	(40,704)	(61,120)	(81,244)	(212,885)	144,428	50,113	162,316
Project keys	-	74,838	-	-	(19,504)	(97,549)	7,312	17,672	-	351,058	708,661	547,944	1,590,432
OVER/(UNDER)	(425,800)	(72,831)	(57,552)	(36,994)	(487,306)	1,024,866	(80,661)	(312,942)	(139,714)	190,974	1,612,887	(1,248,410)	(33,483)
FY 13/14:													
Salaries	147,569	910,770	1,428,337	1,041,523	4,031,771	-	2,370,333	5,850,880	152,878	5,388,575	16,342,569	23,289,150	60,954,356
Benefits	118,297	329,171	523,706	397,594	1,691,103	-	923,416	2,832,820	66,001	2,050,627	9,171,937	12,475,173	30,579,845
Srvcs,Supplies/Other	333,085	301,634	148,008	609,555	2,185,129	3,326,306	567,130	3,304,524	116,210	5,858,432	3,596,238	4,289,246	24,635,496
Project keys		393,246			63,923	264,251	52,693	379,268		264,430	1,910,391	728,564	4,056,765
ACTUALS TOTAL FY 13/14	598,951	1,934,821	2,100,052	2,048,672	7,971,926	3,590,557	3,913,572	12,367,492	335,089	13,562,063	31,021,135	40,782,133	120,226,462
BUDGET FY 13/14:													
Salaries	74,600	967,732	1,443,030	1,020,531	4,423,024	1,400,000	2,243,139	5,872,978	294,571	5,649,389	16,058,897	24,324,919	63,772,810
Benefits	91,343	322,527	526,547	376,349	1,981,112	-	899,027	2,734,966	94,296	2,008,188	9,742,809	13,191,761	31,968,925
Srvcs,Supplies/Other	532,014	342,313	153,496	221,601	2,387,999	3,450,387	686,432	3,221,693	206,477	6,434,921	3,027,220	4,463,285	25,127,838
Project keys	-	204,915	-	-	65,000	190,500	162,000	401,800	-	690,300	669,513	335,255	2,719,283
BUDGET TOTAL FY 13/14	697,957	1,837,487	2,123,073	1,618,481	8,857,135	5,040,887	3,990,598	12,231,437	595,344	14,782,798	29,498,439	42,315,220	123,588,856
OVER/(UNDER)													
Salaries	72,969	(56,962)	(14,693)	20,992	(391,253)	(1,400,000)	127,194	(22,098)	(141,693)	(260,814)	283,672	(1,035,769)	(2,818,454)
Benefits	26,954	6,644	(2,841)	21,245	(290,009)	-	24,389	97,854	(28,295)	42,439	(570,872)	(716,588)	(1,389,080)
Srvcs,Supplies/Other	(198,929)	(40,679)	(5,488)	387,954	(202,870)	(124,081)	(119,302)	82,831	(90,267)	(576,489)	569,018	(174,039)	(492,343)
Project keys	-	188,331	-	-	(1,077)	73,751	(109,307)	(22,532)	-	(425,870)	1,240,878	393,309	1,337,482
OVER/(UNDER)	(99,006)	97,334	(23,021)	430,191	(885,209)	(1,450,330)	(77,026)	136,055	(260,255)	(1,220,735)	1,522,696	(1,533,087)	(3,362,394)

Tables in response to question 3:

**FY 2014-15 Adopted Budget vs. FY 2015-16 Proposed Budget
Detail of Change in Salaries and Benefits**

	(in millions)		Total
	Salaries	Benefits	
Eliminated 4.0 FTEs	-0.30	-0.12	-0.42
Additional 16.25 FTEs	1.00	0.50	1.50
Step, Merit and MOU increase	5.10	2.42	7.52
Total Change from 2014-15 to 2015-16	\$5.8M	\$2.8M	\$8.6M

Note: This is for General Fund only

FY 2015-16 General Fund Expenditures by Category (in millions)

Category	2014-15 Adopted Budget	2015-16 Proposed Budget	\$ Change	% Change
Salaries	\$65.6	\$71.4	\$5.8	8.8%
Benefits	33.2	36.0	2.8	8.4%
Professional Services	10.9	10.0	(0.9)	-8.3%
Vehicle Expense	3.9	3.9	-	-
Operational Supplies	3.0	3.0	-	-
Utilities	3.6	3.7	0.1	2.8%
Information Technology	3.4	3.7	0.3	8.8%
Liability/Property Insurance	1.2	1.2	-	-
Other Miscellaneous	0.7	0.8	0.1	14.3%
Capital Outlay	0.1	0.1	-	-
CIP and O&M Projects	3.3	2.8	(0.5)	-15.2%
Total	\$128.9M	\$136.6M	\$7.7M	6.0%

Table for response to question 5:

City of Santa Rosa Vacant Budgeted Positions 5-19-15		
Department	Position Description	Available FTE
CITY ATTORNEY		0.00
CITY ATTORNEY TOTAL		0.00
CITY MANAGER	COMMUNITY ENGAGEMENT COORDINATOR	1.00
CITY MANAGER	COMMUNITY ENGAGEMENT DIRECTOR	1.00
CITY MANAGER TOTAL		2.00
COMMUNITY DEVELOPMENT	CODE ENFORCEMENT OFFICER	1.00
COMMUNITY DEVELOPMENT	SENIOR PLANNER	1.00
COMMUNITY DEVELOPMENT TOTAL		2.00
ECONOMIC DEVELOPMENT & HOUSING	ECONOMIC DEVELOPMENT & HOUSING TECHNICIAN	0.50
ECONOMIC DEVELOPMENT & HOUSING	PARKING OPERATIONS COORDINATOR	1.00
ECONOMIC DEVELOPMENT & HOUSING	DEPARTMENT TECHNOLOGY COORDINATOR	1.00
ECONOMIC DEVELOPMENT & HOUSING	PARKING OPERATIONS AIDE	4.00
ECONOMIC DEVELOPMENT & HOUSING	PARKING ENFORCEMENT OFFICER	0.50
ECONOMIC DEVELOPMENT & HOUSING TOTAL		7.00
FIRE DEPARTMENT	FIREFIGHTER	6.00
FIRE DEPARTMENT TOTAL		6.00
FINANCE	COMMUNITY SERVICES REPRESENTATIVE	1.00
FINANCE TOTAL		1.00
HUMAN RESOURCES		0.00
HUMAN RESOURCES TOTAL		0.00
INFORMATION TECHNOLOGY	TECHNOLOGY APPLICATION SPECIALIST	1.00
INFORMATION TECHNOLOGY TOTAL		1.00
POLICE DEPARTMENT	POLICE OFFICER	3.00
POLICE DEPARTMENT	SENIOR ADMINISTRATIVE ASSISTANT	2.00
POLICE DEPARTMENT	POLICE TECHNICIAN	0.75
POLICE DEPARTMENT	COMMUNICATIONS SUPERVISOR	1.00
POLICE DEPARTMENT	COMMUNICATION DISPATCHER	3.00
POLICE DEPARTMENT	POLICE TECHNICIAN	1.00
POLICE DEPARTMENT	POLICE CAPTAIN	1.00
POLICE DEPARTMENT	POLICE FIELD & EVIDENCE TECHNICIAN	1.00
POLICE DEPARTMENT	COMMUNITY SERVICES OFFICER	2.00
POLICE DEPARTMENT TOTAL		14.75
RECREATION AND PARKS	RECREATION SPECIALIST	1.00
RECREATION AND PARKS	RESEARCH & PROGRAM COORDINATOR	1.00
RECREATION AND PARKS	SKILLED MAINTENANCE WORKER	3.00
RECREATION AND PARKS	GROUNDSKEEPER	5.00
RECREATION AND PARKS	SENIOR MAINT WORKER - ADMIN SERVICES	1.00
RECREATION AND PARKS TOTAL		11.00
SANTA ROSA WATER	SUPERVISING ENGINEER	1.00
SANTA ROSA WATER	RESEARCH & PROGRAM COORDINATOR	1.00
SANTA ROSA WATER	UTILITY SYSTEM SUPERVISOR	1.00
SANTA ROSA WATER	WATER SYSTEM TECHNICIAN	1.00
SANTA ROSA WATER	UTILITIES SYSTEMS OPERATOR II	4.00
SANTA ROSA WATER	MSC YARD ATTENDANT	1.20
SANTA ROSA WATER	WATER - USE EFFICIENCY PROGRAM COORDINATOR	1.00
SANTA ROSA WATER	WASTEWATER OPERATOR II	1.00
SANTA ROSA WATER	INSTRUMENTATION TECHNICIAN	1.00
SANTA ROSA WATER	WASTEWATER RECLAMATION SUPT	1.00
SANTA ROSA WATER	SENIOR MAINT WORKER UTILITIES	2.00
SANTA ROSA WATER	WATER RESOURCES TECHNICIAN	1.00
SANTA ROSA WATER TOTAL		16.20
TRANSPORTATION & PUBLIC WORKS	BUS OPERATOR	4.80
TRANSPORTATION & PUBLIC WORKS	SENIOR ADMINISTRATIVE ASSISTANT	2.00
TRANSPORTATION & PUBLIC WORKS	ASSOCIATE CIVIL ENGINEER	1.00
TRANSPORTATION & PUBLIC WORKS	CIVIL ENGINEERING TECH III	3.00
TRANSPORTATION & PUBLIC WORKS	ASSOCIATE CIVIL ENGINEER	1.00
TRANSPORTATION & PUBLIC WORKS	SKILLED MAINTENANCE WORKER	2.00
TRANSPORTATION & PUBLIC WORKS	ELECTRICIAN	1.00
TRANSPORTATION & PUBLIC WORKS	EQUIPMENT MECHANIC II	2.00
TRANSPORTATION & PUBLIC WORKS	EQUIPMENT MECHANIC I	4.00
TRANSPORTATION & PUBLIC WORKS	EQUIPMENT SERVICE WORKER	0.50
TRANSPORTATION & PUBLIC WORKS TOTAL		21.30
ALL DEPARTMENTS TOTAL		82.25

Information in response to question 6:

Building Use

**City of Santa Rosa, California
Citywide Cost Allocation Plan
Building Use
Nature and Extent of Services**

Building use charge is an allowable allocation under federal OMB A-87 guidelines. The full cost allocation plan distributes a two percent of replacement cost usage charge to all city departments which occupy space in city-owned buildings. The usage charge is distributed into functions based on two percent of the replacement cost of each city building. The usage figures in each function are then spread to various departments based upon the building's value or the square footage they occupy.

Equipment Use

City of Santa Rosa, California
Citywide Cost Allocation Plan
Equipment Use
Nature and Extent of Services

This allocation plan department has been created for equipment depreciation costs of the general fund equipment only. Costs are allocated based on the cost of general fund equipment per department. The equipment list and purchase costs were obtained from the Finance Department's fixed assets report. The plan has allocated 6 2/3 of the cost of each piece of general fund equipment (15-year useful life) to the appropriate department or building.

**City of Santa Rosa, California
Citywide Cost Allocation Plan
City Council
Nature and Extent of Services**

It is the mission of the City Council to provide leadership and make policy decisions for the well being of our community through public participation, sound financial policies, and appointments to City Boards and Commissions. The costs of the City Council are allocated throughout the various departments based on the following functions:

Function 1 – “Council Support- Exp” allocates associated costs based on the total operating expenditures (excl. 5355, 5356) per division/fund.

Function 2 – “Council Support- FTE” allocates associated costs based on the number of FTE's per division/fund.

Function 3 – “Council Support- Agendas” allocates associated costs based on the number of agenda items per division/fund.

Function 4 – “Public Event Contributions” the costs associated with this function are not allocated.

Function 5 – “Boards & Commissions” the costs associated with this function are not allocated.

Function 6 – “Elections” the costs associated with this function are not allocated.

**City of Santa Rosa, California
Citywide Cost Allocation Plan
Human Resources
Nature and Extent of Services**

The Human Resources Department monitors and advises department managers and supervisors on the full array of human resources issues including discipline, conflict resolution, contract and policy interpretation, classification, compensation, grievances, harassment and discrimination complaints, training and, most recently, layoffs and job displacement. Additionally, the Department is responsible for negotiating labor contracts with 12 bargaining units. The costs of Human Resources are allocated throughout the various departments based on the following function:

Function 1 – “HR Support” allocates the costs associated with it based on the number of FTE's per division/fund.

1100-020100, 300000's City Manager

**City of Santa Rosa, California
Citywide Cost Allocation Plan
City Manager
Nature and Extent of Services**

It is the mission of the City Manager's Office to provide responsible leadership, cost-control management, direction based on sound strategic planning, support to City Council Members and Board and Commission members, and exceptional customer service to the community. The City Clerk resides in the City Manager's Office and works in partnership with the community, the City Council, and other City departments to facilitate the democratic process and to foster public involvement and informed decision-making by providing professional customer service; providing accessible and accurate information about City government; creating, maintaining, and preserving the public's records; and conducting fair and impartial municipal elections. The costs of the City Manager are allocated throughout the various departments based on the following functions:

Function 1 – "City Manager- Exp" allocates associated costs based on the total operating expenditures (excl. 5355, 5356) per division/fund.

Function 2 – "City Manager- Agendas" allocates associated costs based on the number of agenda items per division/fund.

Function 3 – "City Manager- FTE" allocates associated costs based on the number of FTE's per division/fund.

Function 4 – "City Clerk" allocates associated costs based on the number of agenda items per division/fund.

Function 5 – "Free Speech Events" the costs associated with this function are not allocated.

**City of Santa Rosa, California
Citywide Cost Allocation Plan
City Attorney
Nature and Extent of Services**

The City Attorney is appointed by the City Council to serve as the chief legal advisor on legal issues affecting the City of Santa Rosa. The City Attorney's Office provides legal services and support for elected City officials, departments, Boards and Commissions, and defends the City and its employees in litigation and claims. The costs of the City Clerk are allocated throughout the various departments based on the following functions:

Function 1 – "Litigation/Claims" allocates associated costs based on the amount of claims paid relating to each department.

Function 2 – "Citywide Support" allocates associated costs based on the percent of support per division.

Function 3 – "Contract Review" allocates associated costs based on the number of contracts per division/fund.

City of Santa Rosa, California
Citywide Cost Allocation Plan
City Manager
Nature and Extent of Services

Function 6 – “Community Engagement” the costs associated with this function are not allocated.

Function 7 – “Community Advisory Board” the costs associated with this function are not allocated.

Function 8 – “Recruiter” allocates associated costs based on the number of FTE's per division/fund.

Function 9 – “Lobbyist” allocates associated costs based on the total operating expenditures (excl. 5355, 5356) per General Fund division.

City of Santa Rosa, California
Citywide Cost Allocation Plan
Finance Admin
Nature and Extent of Services

The Finance Department is responsible for providing a variety of financial and support services to City operations, as well as the business community and general public. Finance Administration oversees the following divisions: Purchasing, which includes the Warehouse; Revenue, which includes Utility Billing and Revenue and Collections operations; Financial Reporting, which includes Accounting and Accounts Payable; Payroll and Employee Benefits; and Budget and Financial Analysis. The costs of Finance Administration are allocated throughout the various departments based on the following functions:

Function 1 – “Finance Supp- Exp” allocates associated costs based on the total operating expenditures (excl. 5355, 5356) per Finance division supported.

Function 2 – “Finance Supp- FTE” allocates associated costs based on the number of FTE's per Finance division supported.

Function 3 – “Measure O” allocates associated costs based on the percent of funding per department.

Function 4 – “Direct Cost” allocates associated costs directly to Special Districts.

Function 5 – “IT Charges” allocates associated costs based on the number of FTE's per Finance division supported, excluding Utility Billing.

City of Santa Rosa, California
Citywide Cost Allocation Plan
Purchasing
Nature and Extent of Services

The Purchasing Division procures materials, supplies, equipment and services through a centralized purchasing system for all city departments. The costs of the Purchasing Division are allocated throughout the various departments based on the following functions:

Function 1 – “Purchasing” allocates the costs associated with it based on the number of purchase orders per division/fund.

Function 2 – “Bids” allocates associated costs based on the number of bids per division/fund.

Function 3 – “Contracts” allocates the costs associated with it based on the number of contracts per division.

Function 4 – “Contracts- Citywide” allocates associated costs based on the total operating expenditures (excl. 5355, 5356) per division/fund.

Function 5 – “Dept Storage” allocates the costs associated with it based on the square footage used per division/fund.

Function 6 – “Gas/Diesel” allocates the costs associated with it based on the number of gas/diesel issues per division/fund.

Function 7 – “Storage Issues” allocates the costs associated with it based on the number of issues per division/fund.

Function 8 – “Central Stores” allocates the costs associated with it based on the amount of postage charges per division/fund.

City of Santa Rosa, California
Citywide Cost Allocation Plan
Revenue
Nature and Extent of Services

The Revenue Division provides billing and collection services for City water and sewer utilities, City taxes, parking citations and miscellaneous receivables, totaling approximately \$74 million per year. The Division is divided into four sections: Administration, Utility Billing Operations, Utility Billing Field & Collections and Revenue & Collections. The costs of the Revenue Administration and Collections Divisions are the two divisions that are allocated throughout the various departments based on the following functions:

Function 1 – “Parking Tickets” allocates the costs associated with it directly to Parking Enforcement.

Function 2 – “Business License” allocates associated costs based on the total operating expenditures (excl. 5355, 5356) per General Fund division, excluding Utility Billing.

Function 3 – “Citywide Billing GF” allocates associated costs based on the total operating expenditures (excl. 5355, 5356) per General Fund division, excluding Utility Billing.

Function 4 – “Citywide Billing Non-GF” allocates the costs associated with it based on the number of transactions per division/fund.

Function 5 – “Cash Receipts GF” allocates associated costs based on the total operating expenditures (excl. 5355, 5356) per General Fund division, excluding Utility Billing.

Function 6 – “Cash Receipts Non-GF” allocates the costs associated with it based on the number of receipts per division/fund.

1100-050301, 303 Revenue, cont'd

**City of Santa Rosa, California
Citywide Cost Allocation Plan
Revenue
Nature and Extent of Services**

Function 7 – “U/B- Field & Coll” allocates costs associated with it directly to Utility Billing.

Function 8 – “U/B- Ops” allocates costs associated with it directly to Utility Billing.

**City of Santa Rosa, California
Citywide Cost Allocation Plan
Budget Team
Nature and Extent of Services**

The Budget Team Division is responsible for the City's cash management, treasury and budget functions. The costs of the Budget Team are allocated throughout the various departments based on the following functions:

Function 1 – “Cash Mgmt/Treasury GF” allocates associated costs based on the total operating expenditures (excl. 5355, 5356) per General Fund division.

Function 2 – “Cash Mgmt/Treasury Non-GF” allocates associated costs based on the total operating expenditures (excl. 5355, 5356) per non-GF fund.

Function 3 – “Budget/Fin Planning” allocates associated costs based on the total operating expenditures (excl. 5355, 5356) per division/fund.

**City of Santa Rosa, California
Citywide Cost Allocation Plan
Accounts Payable
Nature and Extent of Services**

The Accounts Payable Division processes all the accounts payable requests relating to contracts, purchase orders, field requisitions and miscellaneous payments. The costs of Accounts Payable are allocated throughout the various departments based on the following functions:

Function 1 – “GF Accts Payable” allocates the costs associated with it based on the number of A/P transactions per GF division.

Function 2 – “Non-GF Accts Payable” allocates the costs associated with it based on the number of A/P transactions per division/fund.

1100-050601 Payroll & Employee Benefits

**City of Santa Rosa, California
Citywide Cost Allocation Plan
Payroll & Employee Benefits
Nature and Extent of Services**

The Payroll & Employee Benefits Division maintains the City's payroll system and produces all payments for the various employee benefit programs. Additional tasks performed by this Section are: the management of the City's deferred compensation program, enrollment and billing for employees' and retirees' health benefit programs, monitoring the Dependent Care Assistance Program, administering various uniform voucher programs, and monitoring and processing travel requests. The costs of the Payroll & Employee Benefits Division are allocated throughout the various departments based on the following functions:

Function 1 – "Benefits & Payroll" allocates the costs associated with it based on the number of paychecks per division/fund.

Function 2 – "Labor Negotiations" allocates the costs associated with it based on the number of FTE's per division/fund.

1100-090502-4, 350109-407 Facilities Management

**City of Santa Rosa, California
Citywide Cost Allocation Plan
Facilities Management
Nature and Extent of Services**

The Facilities Management Division is responsible for the repair and maintenance of City-owned buildings. The costs of the Facilities Management Division are allocated throughout the various departments based on the following functions:

Function 1 – “Facility Construction” the costs associated with this function are not allocated.

Function 2 – “City Hall” allocates the costs associated with it based on the square footage per department occupying space.

Function 3 – “Public Safety Bldg” allocates the costs associated with it based on the square footage per department occupying space.

Function 4 – “MSC North” allocates the costs associated with it based on the square footage per department occupying space.

Function 5 – “MSC South” allocates the costs associated with it based on the square footage per department occupying space.

Function 6 – “City Hall Annex” allocates the costs associated with it based on the square footage per department occupying space.

Function 7 – “Museum” allocates the costs associated with it directly to the Museum.

Function 8 – “Railroad Depot” allocates the costs associated with it directly to the Railroad Depot.

1100-090502-4, 350109-407 Facilities Management, cont'd

**City of Santa Rosa, California
Citywide Cost Allocation Plan
Facilities Management
Nature and Extent of Services**

Function 9 – “Comm Swim & Rec Ctrs” the costs associated with this function are not allocated.

Function 10 - “Recreation Fac Rentals” allocates the costs associated with it directly to Recreation Facility Rentals.

Function 11 - “Fire Stations” allocates the costs associated with it directly to Fire.

Function 12 - “Chamber Plaza” allocates the costs associated with it based on the square footage per department occupying space.

Function 13 – “655 1st Street” the costs associated with this function are not allocated.

Function 14 – “Fac Planning- Specific” the costs associated with this function are not allocated.

Function 15 - “Facility Planning- Citywide” allocates the costs associated with it based on the number of FTE's per division/fund.

Function 16 - “Direct Cost” allocates the costs associated with it directly to the Senior Center.

**City of Santa Rosa, California
Citywide Cost Allocation Plan
Public Works Admin
Nature and Extent of Services**

Public Works Administration oversees the various divisions in the Public Works Department whose purpose is to strive to design and maintain the public infrastructure in a manner that is both environmentally and economically sustainable. The costs of Public Works Administration are allocated throughout the various departments based on the following functions:

Function 1 – “PW Admin- Exp” allocates associated costs based on the total operating expenditures (excl. 5355, 5356) per division/fund supported (excl. Transit).

Function 2 – “PW Admin- FTE” allocates the costs associated with it based on the number of FTE's per Public Works division supported (excl. Transit).

Function 3 – “PW Admin Support” allocates the costs associated with it based on the number of FTE's per Public Works division supported.

**City of Santa Rosa, California
Citywide Cost Allocation Plan
GF Insurance
Nature and Extent of Services**

The General Fund Insurance Department was set up in order to distribute the cost of premiums to general fund departments. The costs of the General Fund Department are allocated throughout the various departments based on the following functions:

Function 1 - "GF Liability Ins Premium" allocates associated costs based on the total operating expenditures (excl. 5355, 5356) per GF division, including Stormwater, Risk and IT.

Function 2 - "GF Property Ins Premium" allocates costs associated with it based on the number of FTE's per GF division, including Stormwater, Risk and IT.

Table for response to question 7:

(All Funds)	2014-15 Budget	2015-16 Budget	\$ Change	% Change
Councilmember Salaries	72,000	72,000	-	0.0%
Other Salaries	51,762	49,352	(2,410)	-4.7%
Total Salaries	123,762	121,352	(2,410)	-1.9%
Councilmember Benefits	134,818	122,158	(12,660)	-9.4%
Other Benefits	13,042	10,648	(2,394)	-18.4%
Total Benefits	147,860	132,806	(15,054)	-10.2%
Professional Services	359,250	281,000	(78,250)	-21.8%
Vehicle Expenses	1,000	1,000	0	0.0%
Utilities	6,500	5,000	(1,500)	-23.1%
Operational Supplies	10,598	8,500	(2,098)	-19.8%
Information Technology	24,781	37,051	12,270	49.5%
Other Miscellaneous	121,800	106,000	(15,800)	-13.0%
Total	795,551	692,709	(102,842)	-12.9%

"Other Salaries" and "Other Benefits" are a function of Community Promotions funding and reflect in-kind services charged into City Council from other departments.

Revenue Projections for question 9:

Measure O Revenues											
10 Year Historical and Projected											
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
		<u>2004/05</u>	<u>2005/06</u>	<u>2006/07</u>	<u>2007/08</u>	<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>
Police (Fund 1205)											
	Sales Tax Growth			13.73%	-5.59%	-14.57%	-6.30%	11.66%	6.02%	6.24%	7.13%
4142	Sales Tax - Measure O	564,543	2,766,281	3,145,960	2,970,250	2,537,446	2,377,702	2,655,060	2,814,856	2,990,464	3,203,550
4521	Interest on Pooled Investments		33,797	101,992	149,848	112,992	63,402	11,065	4,408	5,466	3,212
4526	Unrealized Gain/(Loss) Investments		(6,083)	1,601	15,569	22,500	(9,926)	(18,324)	(2,797)	(2,291)	604
4820	Sale of Property & Equipment						2,860	1,303	1,858	7,253	19,761
4860	Cost Reimbursement						942				
		564,543	2,793,995	3,249,553	3,135,667	2,672,938	2,434,979	2,649,104	2,818,324	3,000,891	3,227,126
Fire (Fund 1206)											
	Sales Tax Growth			13.73%	-5.59%	-14.57%	-6.30%	11.66%	6.02%	6.24%	7.13%
4142	Sales Tax - Measure O	564,543	2,766,281	3,145,960	2,970,250	2,537,446	2,377,702	2,655,060	2,814,856	2,990,464	3,203,550
4411	Federal Grants			108,000	96,000	60,000	27,000	9,000			
4521	Interest on Pooled Investments		35,508	116,392	182,377	110,658	35,747	8,830	6,606	10,067	8,052
4526	Unrealized Gain/(Loss) Investments		(6,391)	1,314	18,571	19,399	(19,553)	(9,804)	(291)	(2,741)	1,565
4820	Sale of Property & Equipment										
		564,543	2,795,398	3,371,666	3,267,198	2,727,503	2,420,896	2,663,086	2,821,171	2,997,790	3,213,167
Violence Prevention (Fund 1207)											
	Sales Tax Growth			13.73%	-5.59%	-14.57%	-6.30%	11.66%	6.02%	6.24%	7.13%
4142	Sales Tax - Measure O	282,271	1,383,141	1,572,980	1,485,125	1,268,722	1,188,852	1,327,530	1,407,428	1,495,231	1,601,775
4521	Interest on Pooled Investments		8,372	14,889	14,078	5,044	3,797	4,583	4,634	4,847	3,269
4526	Unrealized Gain/(Loss) Investments		(1,507)	828	1,721	457	(82)	(301)	636	(1,492)	603
4820	Sale of Property & Equipment										
		282,271	1,390,006	1,588,697	1,500,924	1,274,223	1,192,567	1,331,811	1,412,698	1,498,587	1,605,646

Measure O Revenues												
10 Year Historical and Projected												
	Adopted											
	Budget	Growth	Projected	Growth	Projected	Growth	Projected	Growth	Projected	Growth	Projected	Projected
	2014/15	%	2014/15	%	2015/16	%	2016/17	%	2017/18	%	2018/19	
Police (Fund 1205)												
Sales Tax Growth												
4142	Sales Tax - Measure O	3,096,180	6.00%	3,395,763	5.00%	3,565,551	4.00%	3,708,173	4.00%	3,856,500	4.00%	4,010,760
4521	Interest on Pooled Investments		1.00%	3,244	1.00%	3,277	1.00%	3,309	1.00%	3,342	1.00%	3,376
4526	Unrealized Gain/(Loss) Investments											
4820	Sale of Property & Equipment											
4860	Cost Reimbursement											
		3,096,180		3,399,007		3,568,827		3,711,482		3,859,842		4,014,136
Fire (Fund 1206)												
Sales Tax Growth												
4142	Sales Tax - Measure O	3,096,180	6.00%	3,395,763	5.00%	3,565,551	4.00%	3,708,173	4.00%	3,856,500	4.00%	4,010,760
4411	Federal Grants											
4521	Interest on Pooled Investments		1.00%	8,133	1.00%	8,214	1.00%	8,296	1.00%	8,379	1.00%	8,463
4526	Unrealized Gain/(Loss) Investments											
4820	Sale of Property & Equipment											
		3,096,180		3,403,896		3,573,765		3,716,469		3,864,879		4,019,223
Violence Prevention (Fund 1207)												
Sales Tax Growth												
4142	Sales Tax - Measure O	1,548,090	6.00%	1,697,882	5.00%	1,782,776	4.00%	1,854,087	4.00%	1,928,250	4.00%	2,005,381
4521	Interest on Pooled Investments		1.00%	3,301	1.00%	3,334	1.00%	3,368	1.00%	3,401	1.00%	3,435
4526	Unrealized Gain/(Loss) Investments											
4820	Sale of Property & Equipment											
		1,548,090		1,701,183		1,786,110		1,857,455		1,931,652		2,008,816

Measure O Revenues													
10 Year Historical and Projected													
		Growth	Projected	Growth	Projected	Growth	Projected	Growth	Projected	Growth	Projected	Growth	Projected
		%	2019/20	%	2020/21	%	2021/22	%	2022/23	%	2023/24	%	2024/25
Police (Fund 1205)													
Sales Tax Growth													
4142	Sales Tax - Measure O	4.00%	4,171,190	3.00%	4,296,326	3.00%	4,425,216	3.00%	4,557,972	3.00%	4,694,711	3.00%	4,835,553
4521	Interest on Pooled Investments	1.00%	3,410	1.00%	3,444	1.00%	3,478	1.00%	3,513	1.00%	3,548	1.00%	3,584
4526	Unrealized Gain/(Loss) Investments												
4820	Sale of Property & Equipment												
4860	Cost Reimbursement												
			4,174,600		4,299,770		4,428,694		4,561,485		4,698,259		4,839,136
Fire (Fund 1206)													
Sales Tax Growth													
4142	Sales Tax - Measure O	4.00%	4,171,190	3.00%	4,296,326	3.00%	4,425,216	3.00%	4,557,972	3.00%	4,694,711	3.00%	4,835,553
4411	Federal Grants												
4521	Interest on Pooled Investments	1.00%	8,548	1.00%	8,633	1.00%	8,720	1.00%	8,807	1.00%	8,895	1.00%	8,984
4526	Unrealized Gain/(Loss) Investments												
4820	Sale of Property & Equipment												
			4,179,738		4,304,959		4,433,935		4,566,779		4,703,606		4,844,536
Violence Prevention (Fund 1207)													
Sales Tax Growth													
4142	Sales Tax - Measure O	4.00%	2,085,596	3.00%	2,148,164	3.00%	2,212,609	3.00%	2,278,987	3.00%	2,347,356	3.00%	2,417,777
4521	Interest on Pooled Investments	1.00%	3,470	1.00%	3,504	1.00%	3,539	1.00%	3,575	1.00%	3,610	1.00%	3,647
4526	Unrealized Gain/(Loss) Investments												
4820	Sale of Property & Equipment												
			2,089,065		2,151,668		2,216,148		2,282,562		2,350,967		2,421,424

Baseline Projections for question 9:

City of Santa Rosa
Measure O - General Fund Baseline Funding Calculations
Inception thru Fiscal Year 2014-15 Budget, Forecast for Fiscal Year 2015-16 and forward
DRAFT

	Funding		Funding		Funding		Funding		Funding		Funding		Funding		Funding		Funding		Funding		Funding	
	Fiscal Year	CPI	Fiscal Year	CPI	Fiscal Year	CPI	Fiscal Year	CPI	Fiscal Year	CPI	Fiscal Year	CPI	Fiscal Year	CPI	Fiscal Year	CPI	Fiscal Year	CPI	Fiscal Year	CPI	Fiscal Year	CPI
	2004/05		2005/06		2006/07		2007/08		2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		2014/15	
POLICE:																						
Escalated Baseline	\$ 35,216,699	2.1%	\$ 35,956,250	3.2%	\$ 37,106,850	3.3%	\$ 38,331,376	2.9%	\$ 39,442,986	0.8%	\$ 39,758,529	1.7%	\$ 40,434,424	2.8%	\$ 41,566,588	2.1%	\$ 42,439,487	2.4%	\$ 43,458,034	2.8%	\$ 44,674,859	2.9%
Adopted Budget/Growth rate			37,863,553	6.0%	40,140,296	7.6%	43,186,374	0.7%	43,509,445	-15.0%	37,004,398	7.8%	39,876,888	1.4%	40,432,422	1.3%	40,959,368	3.3%	42,307,220	5.0%	44,443,459	3.2%
Over / (Under) Escalated Baseline			\$ 1,907,303		\$ 3,033,446		\$ 4,854,998		\$ 4,066,459		\$ (2,754,131)		\$ (557,536)		\$ (1,134,166)		\$ (1,480,119)		\$ (1,150,814)		\$ (231,400)	
FIRE:																						
Escalated Baseline	\$ 20,877,368	2.1%	\$ 21,315,793	3.2%	\$ 21,997,898	3.3%	\$ 22,723,829	2.9%	\$ 23,382,820	0.8%	\$ 23,569,882	1.7%	\$ 23,970,570	2.8%	\$ 24,641,746	2.1%	\$ 25,159,223	2.4%	\$ 25,763,044	2.8%	\$ 26,484,410	2.9%
Adopted Budget/Growth rate			25,072,953	1.4%	25,421,539	7.0%	27,201,025	3.7%	28,214,832	-5.8%	26,578,450	-4.0%	25,513,979	13.3%	28,901,817	-3.1%	28,003,583	5.3%	29,498,439	2.1%	30,131,830	1.5%
Over / (Under) Escalated Baseline			\$ 3,757,160		\$ 3,423,641		\$ 4,477,196		\$ 4,832,012		\$ 3,008,568		\$ 1,543,409		\$ 4,260,071		\$ 2,844,360		\$ 3,735,395		\$ 3,647,420	
GANG PREVENTION/INTERVENTION:																						
Escalated Baseline	\$ 427,062	2.1%	\$ 436,030	3.2%	\$ 449,983	3.3%	\$ 464,833	2.9%	\$ 478,313	0.8%	\$ 482,139	1.7%	\$ 490,336	2.8%	\$ 504,065	2.1%	\$ 514,651	2.4%	\$ 527,002	2.8%	\$ 541,758	2.9%
Adopted Budget/Growth rate			483,133	6.5%	514,563	10.7%	569,764	1.2%	576,646	-26.4%	424,231	-22.5%	328,758	53.3%	504,147	3.2%	520,218	4.5%	543,598	-0.6%	540,352	2.4%
Over / (Under) Escalated Baseline			\$ 47,103		\$ 64,580		\$ 104,931		\$ 98,333		\$ (57,908)		\$ (161,578)		\$ 82		\$ 5,567		\$ 16,596		\$ (1,406)	

Source: Budget - Online Budget Status Reports - General Fund (including budget correction revision no. 05-46 to correct duplicate position reductions)
 CPI - San Francisco-Oakland-San Jose CPI-U (April - April) beginning April 2005

City of Santa Rosa
 Measure O - General Fund Baseline Funding Calculations
 Inception thru Fiscal Year 2014-15 Budget, Forecast for Fiscal Year 2015-16 and forward
DRAFT

	<i>Forecast Fiscal Year 2015/16</i>	CPI	<i>Forecast Fiscal Year 2016/17</i>	CPI	<i>Forecast Fiscal Year 2017/18</i>	CPI	<i>Forecast Fiscal Year 2018/19</i>	CPI	<i>Forecast Fiscal Year 2019/20</i>	CPI	<i>Forecast Fiscal Year 2020/21</i>	CPI	<i>Forecast Fiscal Year 2021/22</i>	CPI	<i>Forecast Fiscal Year 2022/23</i>	CPI	<i>Forecast Fiscal Year 2023/24</i>	CPI	<i>Forecast Fiscal Year 2024/25</i>
POLICE:																			
Escalated Baseline	\$ 45,970,430	3.0%	\$ 47,349,543	3.0%	\$ 48,770,030	3.0%	\$ 50,233,130	3.0%	\$ 51,740,124	3.0%	\$ 53,292,328	3.0%	\$ 54,891,098	3.0%	\$ 56,537,831	3.0%	\$ 58,233,966	3.0%	\$ 59,980,985
Adopted Budget/Growth rate	46,110,907	3.9%	47,886,868	4.0%	49,820,746	3.7%	51,664,840	3.9%	53,661,064	3.9%	55,736,617	3.8%	57,860,767	3.8%	60,087,006	3.8%	62,395,653	3.8%	64,787,654
Over / (Under) Escalated Baseline	\$ 140,477		\$ 537,325		\$ 1,050,717		\$ 1,431,710		\$ 1,920,939		\$ 2,444,289		\$ 2,969,669		\$ 3,549,175		\$ 4,161,688		\$ 4,806,669
FIRE:																			
Escalated Baseline	\$ 27,252,457	3.0%	\$ 28,070,031	3.0%	\$ 28,912,132	3.0%	\$ 29,779,496	3.0%	\$ 30,672,881	3.0%	\$ 31,593,067	3.0%	\$ 32,540,859	3.0%	\$ 33,517,085	3.0%	\$ 34,522,598	3.0%	\$ 35,558,276
Adopted Budget/Growth rate	30,571,495	3.0%	31,482,976	2.2%	32,174,323	2.2%	32,886,078	2.5%	33,696,127	2.3%	34,467,917	2.3%	35,268,241	2.4%	36,100,052	2.3%	36,938,886	2.3%	37,801,299
Over / (Under) Escalated Baseline	\$ 3,319,037		\$ 3,412,945		\$ 3,262,191		\$ 3,106,582		\$ 3,023,246		\$ 2,874,849		\$ 2,727,382		\$ 2,582,967		\$ 2,416,288		\$ 2,243,023
GANG PREVENTION/INTERVENTI																			
Escalated Baseline	\$ 557,469	3.0%	\$ 574,193	3.0%	\$ 591,419	3.0%	\$ 609,162	3.0%	\$ 627,436	3.0%	\$ 646,260	3.0%	\$ 665,647	3.0%	\$ 685,617	3.0%	\$ 706,185	3.0%	\$ 727,371
Adopted Budget/Growth rate	554,553	2.1%	569,099	1.3%	581,564	1.9%	602,718	1.8%	619,884	1.7%	637,798	1.8%	657,724	1.7%	677,153	1.7%	697,395	1.7%	718,474
Over / (Under) Escalated Baseline	\$ (2,917)		\$ (5,094)		\$ (9,856)		\$ (6,444)		\$ (7,553)		\$ (8,462)		\$ (7,923)		\$ (8,464)		\$ (8,790)		\$ (8,897)

Note: Forecast for Adopted Budget assumes 3-yr average growth rate

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1. PURPOSE

1.1 To promulgate the policies and procedures for the use of procurement cards.

2. REFERENCE

2.1 City of Santa Rosa, City Code, Paragraph 3-08.120 Bid Procedure (A).

2.2 City of Santa Rosa, City Code, Paragraph 3-08.060 Exemptions from Centralized Purchasing.

2.3 City of Santa Rosa Council Policy 000-32 Environmentally Preferable Purchasing

2.4 Purchasing Manual, Procedure III-5, Small Purchases.

2.5 Purchasing Manual, Procedure I-4, Emergency Procurement Authority.

2.6 Employee Travel Reimbursement Policy dated December 30, 2008

3. BACKGROUND

As an administrative cost reduction program, the City began using procurement cards in 1994 as an alternative to using blanket purchase orders (BPO) and processing small-dollar requisitions for goods. The City ran a pilot program involving about 30 cardholders in four maintenance branches for a six month period. At the completion of this period a survey was conducted of those involved to verify the value of continuing and expanding such a program. The survey results were positive, so the procurement card program has been expanded and has proven to not only reduce operating costs, as the cost required to process a BPO transaction or a requisition is much higher, but allows departments to receive goods faster.

The City has selected a procurement card program offered through the State of California referred to as the CAL-Card program which is hosted by US Bank and Visa. The State of California selected US Bank through a competitive bid process, and the City is participating through a cooperative purchase program. Each card will appear as below except that the City of Santa Rosa and seal will appear in the upper left hand corner.

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4. DEFINITIONS

- 4.1 Cardholder.** Is the City employee whose name appears on the procurement card, and is responsible for ensuring the card is used only for official City business and reconciling statements appropriately in accordance with the procedures herein.
- 4.2 Approver.** Is responsible for reviewing the charges of all assigned Cardholders, ensuring purchases are appropriate, and that billing reconciliation is done promptly and correctly.
- 4.3 US Bank.** Is the bankcard contractor who hosts the procurement card program including issuance of the Visa procurement cards.
- 4.4 Program Administrator (PA).** The City staff member responsible for administering the procurement card program for the City and liasoning with US Bank. The Purchasing Agent will be the PA and may assign others to assist with program administration related duties.
- 4.5 Billing Official.** The City staff member of the Accounts Payable Section responsible for receiving all approved billing statement packages and paying the City's Corporate Account Summary (Master Invoice) to US Bank.

5. POLICY

- 5.1** The City Code, in Reference 2.1, authorizes the Purchasing Agent to procure material, without competition under a certain threshold. The City Code, in Reference 2.2, authorizes the Purchasing Agent to delegate the procurement of certain types of material. Departments are hereby delegated the authority to make

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purchases via procurement card. Reference 2.3 encourages environmentally preferable purchasing, and departments should comply with this policy when making purchases, including purchasing those items with a higher recycled material content, when feasible.

- 5.2 Procurement cards will generally be issued to permanent employees who have completed their probationary employment period. Departments can request cards be issued to temporary or probationary employees if there is an urgent operational need. These requests will be considered by the PA and approved or denied on a case by case basis.
- 5.3 Procurement Cards will be used for official City business only. Only charges to be paid legitimately with City funds may be charged to cards. Cardholders are responsible for card security and for being familiar with these procedures.
- 5.4 Procurement card purchases will be generally limited to between \$1,000 and a maximum of \$5,000 per transaction, referred to as “single purchase limit”, and between \$3,000 and \$15,000 maximum per 30-day billing period. Card Holders will be assigned specific single purchase limits and 30-day maximums, and attempted purchases exceeding either of these amounts will be declined. The PA may authorize buyers and certain other personnel additional authority consistent with References 2.4 and 2.5.
- 5.5 Material requirements will not be broken up in order to circumvent the maximum amount allowed per transaction.
- 5.6 Material will not be purchased by procurement card if it is available in the City Warehouse system, or is available on contract (office supplies, auto and light truck parts, janitorial supplies, etc.)
- 5.7 The procurement card is designed to support will call purchases over the counter at merchants locations. Items to be shipped should be sent to a physical address other than that of a City Warehouse (City Warehouse, Garage Stores, Laguna Treatment Plant Warehouse), unless items were purchased by warehouse staff. If an order must be sent to a warehouse, please let the warehouse staff know it is coming by providing information about the order via e-mail.

5.8 Procurement Cards may be used to purchase maintenance, repair and operational material and services. Services can only be procured with the permission of the Cardholder’s Approver or supervisor, and after a risk management assessment that includes verification of proper certificates of insurance listing the City as additional insured being on file. Food and

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beverages for official purposes can only be purchased with the permission of the cardholder's approver or supervisor.

5.9 With approval of the cardholder's department head, procurement cards can also be used for travel and related expenses, including airline tickets, vehicle rental, conference fees, and hotel/motels. A Travel Advance and Request form must first be completed and approved before any purchases are made. Procurement cards cannot be used to purchase meals, which will be reimbursed on a per diem basis as specified in reference 2.6 Employee Travel Reimbursement Policy.

5.10 Use of the procurement card for bail and bond services, wire transfers, money orders, cash advances, and several other restricted categories is prohibited and blocked.

6. PROCEDURES

6.1 Cardholder. The Cardholder is responsible for ensuring the procurement card is used appropriately only for official City business and all purchases are in compliance with City procurement and contracting procedures including this instruction. Intentional use for other than official City business will be considered an attempt to commit fraud against the City. Proof of such fraud will result in immediate cancellation of the cardholder account, disciplinary action up to including termination, personal liability for non-approved purchases, and possible criminal charges,

6.1.1 The Cardholder will receive a procurement card and a Purchasing Card Receipt Acknowledgement form that must be completed and signed by both the Cardholder and Approver and returned to the PA in one week. Failure to return the form may result in the card being deactivated.

6.1.2 The Cardholder is responsible for signing the back of the procurement card, for activating the card as described in Attachment 1, and for the security of the procurement card. A card may only be used by the named Cardholder.

6.1.3 Obtain Material. The Cardholder may personally go to a place of business, use the telephone, or use the Internet to place an order. Only reputable businesses with adequate measures in place to ensure the security of your card number will be used. In all cases, the Cardholder will require the vendor to itemize the receipt/invoice. An itemized receipt/invoice contains:

- **Date of purchase**
- **Description of the goods purchased.**

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- Quantity purchased.
- Price per item.
- Amount of sales tax and total amount.

Note: If a purchase is declined, call the US Bank customer service number (800) 344-5696, which is also on the back of the card. The customer service staff can help identify the problem.

6.1.4 Monthly Procurement Card Purchase Report. Upon completing the procurement transaction in person, by telephone, or using the Internet, the Cardholder shall immediately complete the Procurement Card Monthly Report (Attachment 2 or equivalent) to record:

- Date of purchase
- Receipt/Invoice Number
- Description of purchase
- Vendor's name
- Dollar Amount
- Charge or project number and object code.

6.1.5 Receipts/Invoices. Receipts/invoices are to be carefully retained and submitted with reconciled bank statements as set forth below. Should a receipt/invoice be lost, Cardholder will make a diligent effort to obtain a duplicate receipt from the supplier. Should these efforts fail, Cardholder will produce a memorandum signed by the Cardholder's Approver with data in accordance with 6.1.3 above, and an explanation of why there is no receipt/invoice. Cardholders who habitually fail to provide receipts/invoices will have their account suspended.

6.1.6 Bank Statement Reconciliation. At the close of each billing cycle which occurs on the 23rd of each month, cardholders will be issued an individual Bank Statement (Attachment 3.) The Cardholder shall reconcile the Bank Statement in accordance with the following procedures as soon as possible but not later than five working days after receipt. If no purchases were made during a billing cycle, a Bank Statement will not be produced.

A. Cardholder shall review the statement for accuracy and reconcile the Bank Statement with the monthly Procurement Card Purchase Report, and vendor receipt/invoices. The reconciled Bank Statement package will consist of the following documents in the order shown: Bank Statement, Charge Worksheet, Cardholder Statement of Questioned Item (if an item is

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questioned), Monthly Procurement Card Purchase Report, Travel and Advance Request form (if any travel-related purchases were made) and receipts.

B. The cardholder will attach a Charge Worksheet (Attachment 4 or equivalent) showing the charge number, object code and amount with the total of the amounts equaling, the total of the Bank Statement. Summarize by charge/project number and object code that each charge/project number and object code appears only once.

C. For incorrect, questionable or disputed charges, the Cardholder is responsible for resolving these issues with the vendor. The City must still pay for the charges until a credit appears on the Bank Statement, so the disputed charges should be listed on the Charge Worksheet and Monthly Procurement Card Purchase Report the same as other charges. Cardholders must also complete a Cardholder Statement of Questioned Item (Attachment 5), and attach a copy to their Bank Statement package. When the credit appears on the Bank Statement, the credit should be listed on the Charge Worksheet and Monthly Procurement Card Purchase Report as a negative number.

Notes: 1) In cases where fraud is suspected, US Bank should be notified immediately, and they will assist with resolving the issue. Call the US Bank Fraud Department at (800) 523-9078

2) If a Cardholder is not able to resolve a dispute with the vendor before the end of the next billing cycle (23rd of the month), the Cardholder must fax the Cardholder Statement of Questioned Item form to US Bank at (866)-299-9625 and they will assist with resolving the issue.

D. If the items or services purchased are found to be incorrect, defective, or not received, the Cardholder has the responsibility to work the discrepancies out with the merchant, which may include the return of the item(s) to the merchant for replacement or receipt of a credit.

E. Credits or chargebacks will be handled in the same manner as a charge on the Procurement Card Purchase Report and Charge Worksheet showing negative or credit numbers.

F. Upon completion of the reconciliation, the Cardholder will approve/sign/date the Bank Statement and Monthly Procurement Card

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Purchase Report. A copy is to be made by the cardholder of the entire Bank Statement package and retained for a minimum of ninety days. The original package will be submitted to the Cardholder's Approver.

G. If travel related expenditures have been made against the procurement card, the Travel and Advance Request form must be completed, approved and attached to the reconciled bank statement package.

H. AccessOnline is also available to view real time charges against a procurement card, disputing charges, for running reports, and for downloading statements any time after the 24th of the month. Obtaining Billing Statements on-line can be particularly useful if you anticipate an absence from work when the mailed statement typically would arrive around the 1st of the month, and you will not be available to reconcile within 5 working days. Instructions for AccessOnline registration are available on Attachment 6.

6.2 Approver. The Approver will be responsible for the following:

6.2.1 Carefully reviewing, approving, and signing the Billing Statement and Monthly Procurement Card Purchase Reports and forwarding all reconciled statement packages from assigned Cardholders to Accounts Payable as soon as possible but not later than five working days after receipt.

6.2.2 By signing the Bank Statements and Monthly Procurement Card Purchase Reports, approvers are signifying the purchases are appropriate, for official city business, and not in violation of this procedure.

6.2.3 AccessOnline is also available to Approvers to view real time charges against assigned Cardholders and running reports. Instructions for AccessOnline registration are available on Attachment 6.

Note: a Cardholder cannot be their own Approver.

6.3 Replacement or Loss of Procurement Cards.

6.3.1 Replacement of Worn Out/Defective Cards. If a procurement card needs to be replaced because it is worn out or defective, submit an e-mail request to the PA.

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6.3.2 Reporting Lost Procurement Cards. Upon loss, the Cardholder will immediately notify US Bank at (800) 344-5696, which number is also provided on the Bank Statement, and request a replacement card. After notifying US Bank, notify the Approver and PA by e-mail or telephone providing details regarding date of loss and confirmation that US Bank has been notified. The replacement card will be received by the PA, and forwarded to the Cardholder.

6.3.3 Reassignment of a Cardholder or revoking of a procurement card. When a Cardholder leaves a department or division, the Approver will send an email notifying the PA indicating the name of the new Approver if the Cardholder will continue to need a procurement card. If an employee departs City service or a card is to be revoked for any reason, the Approver will collect the card, cut it in half, return it to the PA, and request via email that the account be closed.

6.3.4 Requesting new procurement cards. If an Approver or manager desires an employee to have a procurement card, the Approver or manager will send an email request to the PA indicating:

- Name of Cardholder (as the name should appear on the card)
- Name of Approver
- Cardholder organization number
- Single purchase limit (max transaction amount, normally \$1,000, cannot exceed \$5,000)
- 30-day maximum (max amount Cardholder will be authorized to spend during a monthly (30 day) period. Normally \$3,000 to \$10,000.
- Address where Billing Statements are to be mailed
- Indicate if Cardholder will be authorized to use procurement card for travel-related purposes; air fare, hotels, car rentals, etc. (requires department head approval, “cc” department head on email request).
- The PA will request the new card from US Bank, and invite the new Cardholder to a training session, at which time the card will be issued, normally within 2 weeks after the card was requested.

6.3.5 Requesting changes to existing procurement cards. If an Approver desires to change the single purchase limit, 30-day maximum, or make any other changes to one of their Cardholders, either on a temporary or permanent basis, Approver will send an email request to the PA.

6.4 Program Administrator (PA) and Billing Official.

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6.4.1 The PA will manage the program in accordance with this procedure, State of California CAL-Card guidelines, and US Bank requirements. The PA will coordinate with the Billing Official and may run periodic reports to monitor procurement card activity to ensure purchases are made in accordance with this procedure. The PA may revoke procurement card privileges for Cardholders who fail to follow procedures.

6.4.2 The Billing Official is responsible for:

- **Receiving all Cardholder Billing Statement packages, and ensuring both the Cardholder and Approver have signed the Billing Statement and Monthly Procurement Card Purchase Reports.**
- **Coordinating with the PA to ensure all purchases are made in accordance with this procedure**
- **Ensuring receipts are attached for all purchases, and that sales taxes are appropriately calculated and paid.**
- **Summarize Charge Worksheets into a single file and reconcile with Corporate Account Summary (Master Invoice).**
- **For billing statement packages not received by the 14th of the month after the month purchases were made, charging all purchases to the Cardholders' home organization, and notifying Approver by email.**
- **For billing statements packages not received by the end of the month after the month purchases were made, notifying PA for follow up action and possible revocation of purchasing card privileges.**

6.4.3 Information Sources:

US Bank Customer Service, 24/7: (800) 344-5696

US Bank Fraud Department, 24/7: (800) 523-9078

US Bank AccessOnline: (877) 887-9260

Program Administrator (PA)

City of Santa Rosa Purchasing Agent: (707) 543-3700

CITY OF SANTA ROSA		PURCHASING MANUAL	
Title: PROCUREMENT CARDS	Page 10 of 10		Effective Date May 19, 2009
	Approved by		Procedure III-4

Billing Official
City of Santa Rosa Accounts Payable: (707) 543-3120

Purchase Card Activation Steps

Please gather this information before you call: your 16-digit account number, mailing address, ZIP code, *the four digit numeric number (0000) designated by your Program Administrator* and your business telephone number.

1. From a touch-tone phone call **1-800-344-5696**.
2. Respond to each of the following prompts.
3. "Welcome to Corporate Payment Systems Customer Service. Please enter your 16-digit account number"
4. "Please enter the five-digit ZIP code of your mailing address."
5. "To activate your account, press 1."
6. "To activate your account, please key in the last four digits of your social security number" ***Enter the four-digit numeric number (0000) designated by Program Administrator rather than your social security number.***
7. "Please enter your business telephone number, beginning with the area code."
8. "Your account has been successfully activated. Thank you."

NOTE: *If you are unable to enter all required information, you'll be transferred to a Customer Service Representative for personal assistance.*

CITY OF SANTA ROSA MONTHLY PROCUREMENT CARD PURCHASE REPORT

Month/Year _____

Cardholder Name	Organization Code
Cardholder Signature	Date
Approving Official Signature	Date
Cardholder's Telephone Number	
Approving Official's Telephone Number	

DATE	RECEIPT/INVOICE NUMBER	DESCRIPTION OF PURCHASE	VENDOR'S NAME	DOLLAR AMOUNT	CHARGE/ OBJECT



U.S. BANCORP SERVICE CENTER
P. O. Box 6343
Fargo, ND 58125-6343

13288R32

PURCHASING AGENT

ATTACHMENT 3

ACCOUNT NUMBER 4246-0400-
STATEMENT DATE 04-22-09
TOTAL ACTIVITY \$ 8,978.13

TONY CABRERA
ADMIN SERVICES
55 STONY POINT RD
SANTA ROSA CA 95401-4446

"MEMO STATEMENT ONLY"
DO NOT REMIT PAYMENT

We certify that all purchases listed on this statement, unless annotated to the contrary, are true, correct and for official business only. Payment is authorized.

Cardholder Date Approver Date

NEW ACCOUNT ACTIVITY					
POST DATE	TRAN DATE	TRANSACTION DESCRIPTION	REFERENCE NUMBER	MCC	AMOUNT
03-25	03-23	WILCO SUPPLY 510-6528522 CA PUR ID: 117921 TAX: 34.08	24736939083004990395487	5251	460.08
03-26	03-25	EBAY INC. 888-749-3229 CA PUR ID: 871887 TAX: 0.00	24492159084846398718878	7399	13.74
03-26	03-25	3MST.PA TP48442 117921 651-733-3660 MN PUR ID: 117921 TAX: 0.00	24692169084000879141617	5943	534.61
04-02	04-02	ULINE *SHIP SUPPLIES 800-295-5510 IL PUR ID: TONY TAX: 5.85	24692169092000777167391	5964	82.10
04-02	04-01	DK EMBROIDERY & MONOGR 707-568-1023 CA PUR ID: 554 TAX: 51.84	24765019092286000000017	7333	699.84
04-13	04-09	INVENSYS METERING 1111111111 PA PUR ID: 86001397 TAX: 0.00	24661009100120860013974	5969	303.82
04-16	04-14	SAFEWAY STORE00009563 SANTA ROSA CA PUR ID: 289104579965844 TAX: 0.00	24164079105221016730162	5411	101.70
04-20	04-17	BOUND TREE MEDICAL LLC 614-347-5000 OH PUR ID: VUHA3D09A8CD TAX: 287.12	24761979107200362100648	5047	3,391.12
04-20	04-18	BOUND TREE MEDICAL LLC 614-347-5000 OH PUR ID: VERBAL RON TAX: 287.12	24761979108200362200918	5047	3,391.12

Default Accounting Code: DAC			
CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER 4246-0400- STATEMENT DATE 04-22-09		ACCOUNT SUMMARY PREVIOUS BALANCE \$.00
	DISPUTED AMOUNT \$.00		PURCHASES & OTHER CHARGES \$8,978.13
SEND BILLING INQUIRIES TO: C/O U.S. BANCORP SERVICE CENTER, INC U.S. BANK NATIONAL ASSOCIATION ND P.O. BOX 6335 FARGO, ND 58125-6335	AMOUNT DUE \$ 0.00 DO NOT REMIT		CASH ADVANCES \$.00
			CASH ADVANCE FEE \$.00
			CREDITS \$.00
		TOTAL ACTIVITY	\$8,978.13

CHARGE WORKSHEET

CARDHOLDER: _____

ORGANIZATION CODE: _____

MONTH/YEAR: _____

CHARGE/OBJECT

DOLLAR AMOUNT

TOTAL

\$

Summarize by charge/project number and object code so that each charge/project number and object code appears only once.

CARDHOLDER STATEMENT OF QUESTIONED ITEM

Purchasing

(Please print or type in black ink)

CARDHOLDER NAME (please print or type) _____

ACCOUNT NUMBER _____

CARDHOLDER SIGNATURE _____

DATE _____

(AREA CODE) TELEPHONE NUMBER _____

The transaction in question as shown on Statement of Account:

Transaction Date	Reference Number	Merchant	Amount	Statement Date
_____	_____	_____	_____	_____

Please read carefully each of the following situations and check the one most appropriate to your particular dispute. If you have any questions, please contact us at 888-994-6722. We will be more than happy to advise you in this matter.

1. UNAUTHORIZED MAIL OR PHONE ORDER

I have not authorized this charge to my account. I have not ordered merchandise by phone or mail, or received any goods or services.

2. DUPLICATE PROCESSING—THE DATE OF THE FIRST TRANSACTION WAS _____.

The transaction listed above represents a multiple billing to my account. I only authorized one charge from this merchant for this amount. My card was in my possession at all times.

3. MERCHANDISE OR SERVICE NOT RECEIVED IN THE AMOUNT OF \$ _____.

My account has been charged for the above transaction, but I have not received the merchandise or service. I have contacted the merchant but the matter was not resolved. (Please provide a separate statement detailing the merchant contract, and the expected date to receive the merchandise).

4. MERCHANDISE RETURNED IN THE AMOUNT OF \$ _____.

My account has been charged for the above listed transaction, but the merchandise has since been returned.

Enclosed is a copy of my postal or UPS receipt.

5. CREDIT NOT RECEIVED

I have received a credit voucher for the above listed charge, but it has not yet appeared on my account. A copy of the credit voucher is enclosed. (Please provide a copy of this voucher with this correspondence).

6. ALTERATION OF AMOUNT

The amount of this charge has been altered since the time of purchase. Enclosed is a copy of my sales draft showing the amount for which I signed. The Difference of amount is \$ _____.

7. INADEQUATE DESCRIPTION/UNRECOGNIZED CHARGE

I do not recognize this charge. Please supply a copy of the sales draft for my review. I understand that when a valid copy is sent to me, a Statement of Questioned Item Form must be provided and will include the copy of the sales draft if a further dispute exists. If a copy of the sales draft cannot be obtained, a credit will appear in my account.

8. COPY REQUEST

I recognize this charge, but need a copy of the sales draft for my records.

9. SERVICES NOT RECEIVED

I have been billed for this transaction, however, the merchant was unable to provide the services.

Paid for by another means. My card number was used to secure this purchase, however final payment was made by check, cash, another credit card, or purchase order. (Enclosed is my receipt, canceled check (front and back), copy of credit card statement, or applicable documentation demonstrating that payment was made by other means.)

10. NOT AS DESCRIBED

(Cardholder must specify what goods, services, or other things of value were received). The item(s) specified do not conform to what was agreed upon with the merchant. (The cardholder must have attempted to return the merchandise and state so in their complaint). _____

11. If none of the above reasons apply-please describe the situation: _____

(Note: Provide a complete description of the problem, attempted resolution and outstanding issues. Use a separate sheet of paper, if necessary, and sign your description statement).

Send To:

U.S. Bank Government Services, P.O. Box 6347, Fargo, ND 58125-6347

Fax: 701-461-3466.

U.S. Bank AccessOnline Self Registration Process

- Go to: <https://access.usbank.com> and click "Register Online"
- When asked to enter your company short name, please use **CIOSR** (*short for City Of Santa Rosa*)
- Type your 16-digit account number in the "Account Number" field, **without** spaces or dashes (e.g., 1234567891234567)
- Select the month your account expires from the "Account Expiration Date Month" drop-down list
- Select the year your account expires from the "Account Expiration Date Year" drop-down list
- Type your account's billing address ZIP/postal code (e.g., 9540x) in the "Account ZIP/Postal Code" field. This is **your** office location/zip code.
- Click "Register This Account".
- The Licensing Agreement page displays for your review. If you agree, click "I Accept" to continue.
- **User IDs must be 7 to 12 characters in length and can be alpha and/or numeric.** User IDs must also be unique; try to think of a distinctive ID.
- **Passwords must be 8 to 20 characters in length, with at least one alpha and one numeric character**
- User Verification authenticates your account if you forget your User ID or Password
- Complete the contact information fields; **Fields with a red asterisk are required**
- Phone and Fax Number fields **should not** include dashes, hyphens, parenthesis or spaces in (i.e. 6121234567)
- When you are finished entering the card you are registering, click "Continue".
- If any of your entered information is not valid, the system will return an error message. You have **three attempts** to correct the information. If all three attempts fail, the account with incorrect information will be locked out from self-registration. **You will need to contact U.S. Bank Customer Service at 1-877-887-9260 to unlock your account**

To maximize your online experience, we encourage you to check out the system's web-based training materials prior to utilizing **AccessOnline**. This highly intuitive web-based training experience will help you get the most out of this new tool. To access the U.S. Bank online training tools go to <https://wbt.access.usbank.com> and enter the following password: _____ (see Program Administrator for password).

If you have any problems with self-registering, please contact U.S. Bank Customer Service Desk at 1-877-887-9260, or the City Program Administrator who is the Purchasing Agent at 543-3700.

Information in response to question 10:

Credit Cards By Department and Job Title

Department	Job Title	Number of Cards
City Attorney's Office	City Attorney	1
City Attorney's Office	Administrator	1
	City Attorney's Office	2
City Manager's Office	City Manager	1
City Manager's Office	City Clerk	1
City Manager's Office	Deputy City Clerk	1
City Manager's Office	Violence Prevention Partnership Program Manager	1
City Manager's Office	Violence Prevention Partnership Administrative Analyst	1
City Manager's Office	Administrative Technician	1
	City Manager's Office	6
Community Development	Director/Assistant City Manager	1
Community Development	Deputy Director	1
Community Development	Administrative Secretary	2
Community Development	CD Tech	1
Community Development	Department Technology Coordinator	1
	Community Development	6
Economic Development & Housing	Director of Economic Development and Housing	1
Economic Development & Housing	Administrative Service Officer	1
Economic Development & Housing	Administrative Technician	1
Economic Development & Housing	Economic Development and Housing Manager	2
Economic Development & Housing	Parking Supervisor	2
Economic Development & Housing	Supervisor Parking Enforcement Officer	1
Economic Development & Housing	Senior Maintenance Worker - Parking	1
	Economic Development & Housing	9
Finance	Administrative Service Officer	1
Finance	Administrative Technician	1
Finance	Purchasing Agent	1
Finance	Senior Buyer	1
Finance	Buyer	2
Finance	Store Keeper	1
Finance	Stores Specialist	1
Finance	Senior Administrative Assistant	1
	Finance	9
Human Resources	Human Resources Director	1
Human Resources	Employee Services Manager	1
Human Resources	Human Resources Analyst	5
Human Resources	Human Resources Technician	2



Credit Cards By Department and Job Title

Human Resources	Administrative Secretary	1
Human Resources	Organizational Development and Training Specialist	1
	Human Resources	11
Information Technology	Information Technology Supervisor	1
Information Technology	Senior Information Technology Technician	3
Information Technology	Information Technology Technician	6
Information Technology	Programmer Analyst	1
Information Technology	Administrative Secretary	1
	Information Technology	12
Rec and Parks	Director Recreation and Parks	1
Rec and Parks	Deputy Director Recreation	1
Rec and Parks	Marketing and Outreach Coordinator	1
Rec and Parks	Deputy Director Parks	1
Rec and Parks	Administrative Technician	1
Rec and Parks	Administrative Secretary	4
Rec and Parks	Senior Administrative Assistant	1
Rec and Parks	Recreation Supervisor	4
Rec and Parks	Recreation Coordinator	13
Rec and Parks	Recreation Specialist	3
Rec and Parks	Department Application Specialist	1
Rec and Parks	Facilities Planning Coordinator	1
Rec and Parks	Facilities Maintenance Coordinator	1
Rec and Parks	Facilities Crew Supervisor	1
Rec and Parks	Facilities Attendant	2
Rec and Parks	Senior Maintenance Worker	16
Rec and Parks	Skilled Maintenance Worker	10
Rec and Parks	Park Maintenance Superintendent	1
Rec and Parks	Parks Crew Supervisor	2
Rec and Parks	Maintenance Worker	3
Rec and Parks	Groundskeeper	1
	Rec and Parks	69
Fire Department	Fire Chief	1
Fire Department	Administrative Service Officer	1
Fire Department	Division Chief Fire Marshall	1
Fire Department	Deputy Fire Chief	1
Fire Department	Assistant Fire Marshall	1
Fire Department	Battalion Chief	5
Fire Department	Fire Captain	36
Fire Department	Fire Engineer	2
Fire Department	Firefighter	1
Fire Department	Administrative Secretary	1

Credit Cards By Department and Job Title

Fire Department	Research and Program Coordinator	1
Fire Department	Department Application Specialist	1
Fire Department		52

Police Department	Police Chief	1
Police Department	Administrative Service Offiver	1
Police Department	Police Technical Sv Div Mgr	1
Police Department	Administrative Secretary	1
Police Department	Police Lieutenant	5
Police Department	Police Captain	1
Police Department	Police Sergeant	15
Police Department	Police Officer	7
Police Department	Police Background Investigator	2
Police Department	Police Property Evidence Technician	1
Police Department	Police Technician	1
Police Department	Police Personnel Supervisor	1
Police Department	Police Personnel Technician	1
Police Department	Administrative Technician	1
Police Department	Administrative Analyst	1
Police Department	Senior Administrative Assistant	2
Police Department	Store Specialist	1
Police Department	Records Supervisor	1
Police Department	Communications Supervisor	2
Police Department	Police IT Supervisor	1
Police Department		47

Transportation/Public Works	Deputy Director Engineering Services	1
Transportation/Public Works	Administrative Service Officer	1
Transportation/Public Works	Supervising Engineer	2
Transportation/Public Works	Survey Associate	1
Transportation/Public Works	Transit Field Supervisor	1
Transportation/Public Works	Supervisor Traffic Signal Technician	1
Transportation/Public Works	Traffic Signal Technician	4
Transportation/Public Works	Streets Maintenance Superintendent	2
Transportation/Public Works	Streets Crew Supervisor	4
Transportation/Public Works	Quality Control Associate	3
Transportation/Public Works	Skilled Maintenance Worker	2
Transportation/Public Works	Stores Clerk	2
Transportation/Public Works	Fleet Superintendent	1
Transportation/Public Works	Fleet Maintenance Supervisor	2
Transportation/Public Works	Senior Maintenance Worker - Streets	9
Transportation/Public Works	Administrative Support Supervisor	1
Transportation/Public Works	Administrative Technician	3
Transportation/Public Works	Administrative Secretary	1

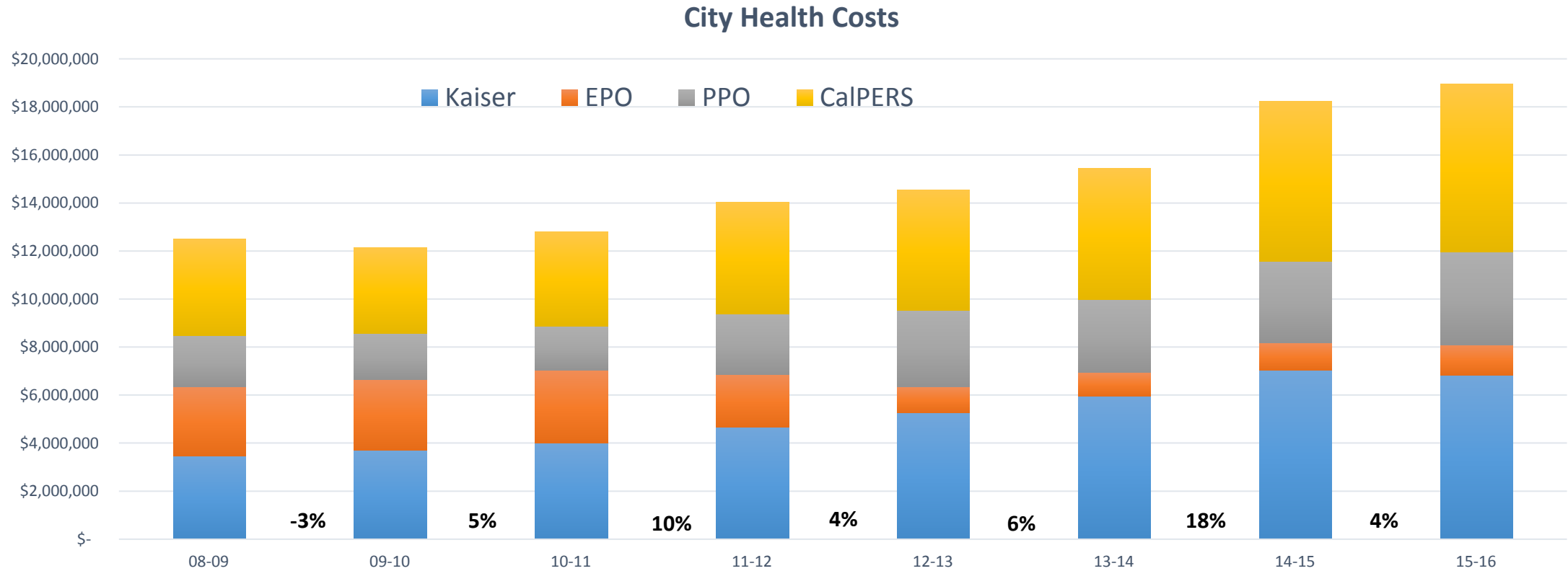


Credit Cards By Department and Job Title

Transportation/Public Works	Department Technology Coordinator	1
Transportation/Public Works	Marketing and Outreach Coordinator	2
Transportation/Public Works	Equipment Service Writer	2
Transportation/Public Works	Electrician	3
Transportation/Public Works	Supervisor Electrical Technician	1
Transportation/Public Works	Transit Superintendent	1
Transportation/Public Works	Civil Engineering Technician III	2
Transportation/Public Works	Electrical Tech - Public Works	1
	Transportation/Public Works	54
Water	Director of Utilities	1
Water	Deputy Director Utilities Operations	1
Water	Biosolids Coordinator	1
Water	Environmental Compliance Inspector III	1
Water	Admin Analyst	3
Water	Senior Utility Systems Operator	16
Water	Senior Maintenance Worker	3
Water	Research and Program Coordinator	1
Water	Utility System Superintendent	2
Water	Utility System Supervisor	2
Water	Utility System Operator	4
Water	Utilities Technician	2
Water	Water Quality Supervisor	1
Water	Water Resources Technician	3
Water	Senior Water System Technician	1
Water	Water System Technician	4
Water	Senior Environmental Specialist	1
Water	Environmental Specialist	1
Water	Irrigation Program Coordinator	1
Water	Civil Engineering Tech III	1
Water	Civil Engineering Tech II	1
Water	Stores Specialist	1
Water	Stores Clerk	1
Water	Department Technology Coordinator	2
Water	Administrative Secretary	2
Water	Senior Administrative Assistant	5
Water	Community Outreach Specialist	1
Water	Quality Control Associate	1
Water	Sample Collection/Prep Tech	1
	Utilities	65
	Total Card holders	342

Chart in response to question 11:

City Health Costs w/ Percent Change



14-15 & 15-16 are budgeted not actual



PROGRAM COST PER CHILD
Recreation & Parks Neighborhood Services
& Violence Prevention Programs

Program Title	Estimate Cost Per Participant
Middle School Soccer	505
Spring Basketball	585
Futsal	565
Break Camps	145
Family Support Center After School Program	845
Cheer Program	160
Apple Valley After School Program	955
Valley Oak After School Program	1,355
Afterschool Enrichment Activities	565
<hr/>	
Fall Basketball	850
NFL Flag Football	695
Summer Sports	785
School & Break Sport Camps	175
Recreation Sensation	565
<hr/>	
Junior Giants	140

Information in response to question 13:

City of Santa Rosa

General Fund Overtime

Fiscal Year 2015-16

Department														
Expenditure	CC	CMO	CAO	HR	Finance	Fire	CD	R&P	TPW	EDH	SRW	Police	ND	Total
Salary	72,000	1,136,307	1,519,920	1,230,770	4,376,865	14,922,440	3,287,433	5,586,647	10,473,221	2,043,592	858,764	23,655,095	-	69,163,054
Overtime	-	8,500	7,500	-	60,485	2,649,865	24,000	112,575	297,808	5,000	8,000	1,531,029	-	4,704,762
Holiday OT	-	-	-	-	-	666,260	-	-	-	-	-	1,127,896	-	1,794,156
Contract OT	-	-	-	-	-	400,000	-	-	-	-	-	120,000	-	520,000
Mandatory OT	-	-	-	-	-	-	-	-	-	-	-	117,906	-	117,906
Other Salaries	49,352	33,914	22,359	(30,967)	57,528	(430,364)	(450,202)	935,579	(4,001,787)	(2,048,592)	(692,453)	289,675	1,400,000	(4,865,958)
Total	121,352	1,178,721	1,549,779	1,199,803	4,494,878	18,208,201	2,861,231	6,634,801	6,769,242	-	174,311	26,841,601	1,400,000	71,433,920

Note: Other Salaries is the net amount of Non-Permanent (Temp) Salary, Miscellaneous Salary, Other Compensation, Interdepartmental, and Salary Reimbursement budgets. The negative amount is due to the reimbursement of General Fund salaries being charged to other funds, most notably the CIP fund.

Information in response to question 14:

Fiscal Year 2015-16 Risk Budget Details - Premiums versus Claims

Worker's Compensation Program Proposed Fiscal Year 2015-16 Budget Details

Premium (Self Insured Retention \$500K)	612,000
Audit Costs	18,000
Claims Handling Administration	265,000
Overhead	35,293
Wellness Program	132,000
WC Claims Program Software Maintenance	10,000
CA WC Users Fund (State Fee)	100,000
Total Premium and Administration	1,172,293
Expected Claims (Determined by Actuary)	2,891,200
Total Workers' Compensation Program Budget	4,063,493

Liability Insurance Program Proposed Fiscal Year 2015-16 Budget Details

Premium (CJPRMA - Self Insured Retention \$500K)	521,795
Premium - Transit (CalTIP - Self Insured Retention \$250K)	90,000
Premium - Master Crime (Self Insured Retention \$25K)	11,000
Premium - CyberLiability (Self Insured Retention \$100K)	6,000
Liability Administration (includes audit)	145,000
Overhead	14,481
Total Premium and Administration	788,276
Expected Claims (Determined by Actuary)	1,050,000
Total Liability Insurance Program Budget	1,838,276

Earthquake Insurance Program Proposed Fiscal Year 2015-16 Budget Details

Premium (Self Insured Retention \$100K)	388,612
Taxes and Fees	15,410
Overhead	4,080
Total Premium and Administration	408,102

Property/Fire Insurance Program Proposed Fiscal Year 2015-16 Budget Details

Premium (Self Insured Retention \$25K)	260,139
Premium - VPD (Self Insured Retention \$5K)	21,457
Premium - Pollution (Self Insured Retention \$100K)	18,000
Taxes and Fees	10,316
Overhead	2,233
Total Premium and Administration	312,145

Chart in response to question 15:

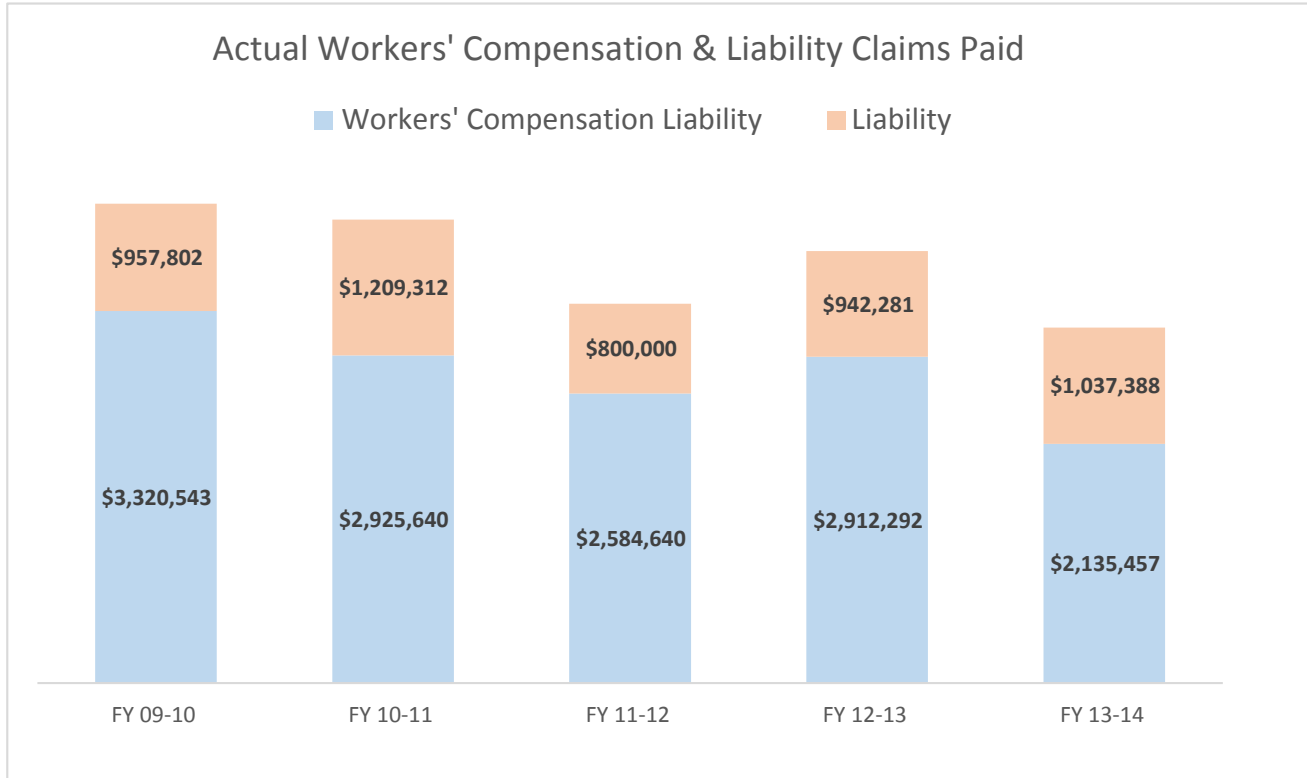


Chart in response to question 16:

City of Santa Rosa

General Fund Overtime

FY 2014-15

Expenditure	Department												Total	
	CC	CMO	CAO	HR	Finance	Fire	CD	R&P	TPW	EDH	SRW	Police		ND
Salary	72,000	948,461	1,434,340	1,072,937	4,197,545	14,606,855	2,948,439	4,976,555	9,926,191	1,937,986	832,296	21,997,062	-	64,950,667
Overtime	-	4,500	7,500	3,500	57,600	2,111,351	30,600	115,475	297,508	17,000	8,000	1,458,208	-	4,111,242
Holiday OT	-	-	-	-	-	660,186	-	-	-	-	-	1,050,083	-	1,710,269
Contract OT	-	-	-	-	-	205,800	-	-	-	-	-	115,440	-	321,240
Mandatory OT	-	-	-	-	-	-	-	-	-	-	-	117,906	-	117,906
Other Salaries	51,762	25,883	17,916	44,190	16,905	(887,581)	(515,996)	769,328	(4,199,038)	(1,954,986)	(692,107)	311,091	1,400,000	(5,612,633)
Total	123,762	978,844	1,459,756	1,120,627	4,272,050	16,696,611	2,463,043	5,861,358	6,024,661	-	148,189	25,049,790	1,400,000	65,598,691

Note: Other Salaries is the net amount of Non-Permanent (Temp) Salary, Miscellaneous Salary, Other Compensation, Interdepartmental, and Salary Reimbursement budgets. The negative amount is due to the reimbursement of General Fund salaries being charged to other funds, most notably the CIP fund.

City of Santa Rosa
 General Fund Overtime
 FY 2015-16

Expenditure	Department												Total	
	CC	CMO	CAO	HR	Finance	Fire	CD	R&P	TPW	EDH	SRW	Police		ND
Salary	72,000	1,136,307	1,519,920	1,230,770	4,376,865	14,922,440	3,287,433	5,586,647	10,473,221	2,043,592	858,764	23,655,095	-	69,163,054
Overtime	-	8,500	7,500	-	60,485	2,649,865	24,000	112,575	297,808	5,000	8,000	1,531,029	-	4,704,762
Holiday OT	-	-	-	-	-	666,260	-	-	-	-	-	1,127,896	-	1,794,156
Contract OT	-	-	-	-	-	400,000	-	-	-	-	-	120,000	-	520,000
Mandatory OT	-	-	-	-	-	-	-	-	-	-	-	117,906	-	117,906
Other Salaries	49,352	33,914	22,359	(30,967)	57,528	(430,364)	(450,202)	935,579	(4,001,787)	(2,048,592)	(692,453)	289,675	1,400,000	(4,865,958)
Total	121,352	1,178,721	1,549,779	1,199,803	4,494,878	18,208,201	2,861,231	6,634,801	6,769,242	-	174,311	26,841,601	1,400,000	71,433,920

Note: Other Salaries is the net amount of Non-Permanent (Temp) Salary, Miscellaneous Salary, Other Compensation, Interdepartmental, and Salary Reimbursement budgets. The negative amount is due to the reimbursement of General Fund salaries being charged to other funds, most notably the CIP fund.

City of Santa Rosa

Public Safety Overtime YOY Comparison

FY 2014-15 to 2015-16

		2014-15	2015-16	Change	%
Fire	Salary	14,606,855	14,922,440	315,585	2.2%
	Overtime	2,111,351	2,649,865	538,514	25.5%
	Holiday OT	660,186	666,260	6,074	0.9%
	Contract OT	205,800	400,000	194,200	94.4%
	Mandatory OT	-	-	-	
	Other Salaries	(887,581)	(430,364)	457,217	-51.5%
	Total	16,696,611	18,208,201	1,511,590	9.1%

Police	Salary	21,997,062	23,655,095	1,658,033	7.5%
	Overtime	1,458,208	1,531,029	72,821	5.0%
	Holiday OT	1,050,083	1,127,896	77,813	7.4%
	Contract OT	115,440	120,000	4,560	4.0%
	Mandatory OT	117,906	117,906	-	0.0%
	Other Salaries	311,091	289,675	(21,416)	-6.9%
	Total	25,049,790	26,841,601	1,791,811	7.2%

City of Santa Rosa

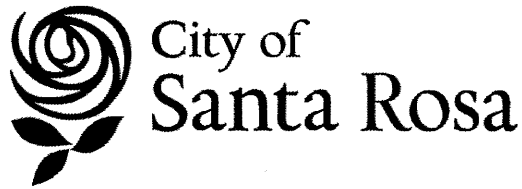
General Fund Overtime Comparison

(Adopted Budgets FY 2014-15 to 2015-16)

	2014-15	2015-16	Change	%
City Council	-	-	-	0.0%
City Manager	4,500	8,500	4,000	88.9%
City Attorney	7,500	7,500	-	0.0%
Human Resources	3,500	-	(3,500)	-100.0%
Finance	57,600	60,485	2,885	5.0%
Fire	2,977,337	3,716,125	738,788	24.8%
Community Development	30,600	24,000	(6,600)	-21.6%
Recreation and Parks	115,475	112,575	(2,900)	-2.5%
Transportation and Public Works	297,508	297,808	300	0.1%
Economic Development and Housing	17,000	5,000	(12,000)	-70.6%
Santa Rosa Water	8,000	8,000	-	0.0%
Police	2,741,637	2,896,831	155,194	5.7%
Non-Departmental	-	-	-	0.0%
Total	6,260,657	7,136,824	876,167	14.0%

Notes:

- Non Public Safety Departments show Regular OT
- Fire Overtime includes Regular OT, Holiday OT, and Contract OT
- Police Overtime includes Regular OT, Holiday OT, Contract OT, and Mandatory OT



Finance Department
MEMORANDUM

Date: April 23, 2015
To: Members of the Long Term Financial Policy Committee
From: Alan Alton, Deputy Director
Subject: Long Range Financial Plan Handouts

As part of the April 30, 2015 meeting of the Long Term Financial Policy Committee, staff will provide copies of the City's draft Long Range Financial Plan. This is a ten-year General Fund forecasting model. In addition, staff will provide handouts of growth rate assumptions that are drivers of the forecasted projections in the Plan. The purpose of this memo is to give a broad overview of the Plan and the assumptions handouts.

Long Range Financial Plan (LRFP)

The LRFP is a ten-year forecasting model for the General Fund. The LRFP provides five years of actual revenues and expenditures, the current year's forecasted estimates, the proposed budget for FY 2015-16, and forecast projections for fiscal years 2016-17 through 2024-25. The LRFP shows total General Fund revenues, summarized by major revenue source; total General Fund expenditures summarized by major expenditure group; transfers in and out; the projected surplus or deficit for a given year; and ending fund balance projections.

The FY 2015-16 proposed budget is based on the City's final revenue estimates and the final budgeted expenditure requests that will be presented in Study Session on May 12 and 19, and again at the budget hearings beginning on June 16, 2015. The proposed expenditure budget is, at its base, a status quo budget. This means that it covers the cost of providing normal General Fund operations. In addition, the request includes "additional needs" requests for services beyond status quo. These requests have been vetted by the Finance department and the City Manager. Forecast projections are based off of the FY 2015-16 proposed budget.

General Fund Revenues – Projected Growth Rate

This summary chart shows all General Fund revenues and percentage growth assumptions, rolled up by major revenue category. The growth percentages are net amounts of all revenues in that category. For example, Property Tax is made up of ten line items (Real and Secured Property tax, Unsecured, Supplemental, etc.), so while 2015-16 projection of Real and Secured Property tax is 4%, and makes up most of the revenue, the net percentage growth rate for the entire property tax group is 3.96%. In general, the forecasts represent cautious optimism.

In general terms, the following assumptions apply to the major revenue line items:

- Sales Tax. The projected sales tax growth for FY 2015-16 is 5% over our revised budget estimates for FY 2014-15. This represents the "Most Likely" scenario from MuniServices, the City's revenue consultant,

which is based on local sales tax data. The annual growth from FY 2016-17 through FY 2019-20 is 4%, and 3% each year thereafter.

- Measure P. The projected revenue for Measure P is identical to Sales Tax except that Measure P expires in March 2019.
- Property Tax. Property tax is projected to grow at 4% for FY 2015-16. This is, again, based on the most likely scenario from our revenue consultants analyzing Santa Rosa-specific property tax data. A 2% growth factor is assumed through the remainder of the forecast.
- Utility Users Tax (UUT). The projected revenue for UUT – Telephone was decreased by 50% for FY 2015-16 to reflect the loss of revenue associated with the IRS ruling to exempt certain telephone services from Federal Excise Tax (FET). For FY 2016-17 and beyond, zero revenue is estimated from UUT-Telephone.
- Building Division Permit Fees reflect User Fee increases approved by the Council.

Expenditure Growth Assumptions

Salaries for FY 2015-16 shown in the LRF are reflective of the COLA for each bargaining unit MOU. Contracts are set to expire at the end of FY 2015-16, so beginning in FY 2016-17 all salaries are forecasted at a 1% growth rate to account for step increases.

Benefit Costs are identified and forecasted by major categories including Healthcare, Dental/Vision Insurance, Retirement by PERS group, Employee portion of PERS retirement and All Other Benefits.

- Healthcare. Healthcare is projected to have a 7.25% growth rate in FY 2016-17 and decrease by 0.50% for the following 4 years. In FY 2021-22, the growth projection is held at a constant 5.0%.
- Dental/Vision Insurance. This benefit is expected to grow at a rate of 3% in years 1-10.
- Retirement for Fire, Police and Miscellaneous Employees. The retirement rates used was provided by CalPERS actuarial valuation reports for FY 2015-16 to FY2020-21. For the following future years, the growth rate was held flat. Also included in the retirement rate is the contribution to the Pension Obligation Bond which is 3.9% for Fire, 4.4% for Police and 4.3% for Misc. Employees for all years. The projected future Employer Contribution rate from CalPERS and the Pension Obligation Bond rate are both applied against forecasted Salaries in the model.
- Employee portion of PERS retirement. The current MOU contracts include an employee contribution to CalPERS retirement at a rate of 1.25% or 1.5% of salary depending on bargaining unit. This percentage rate was held constant for all years and applied against forecasted Salaries in the model.
- All Other Benefits. This category includes Medicare, Unemployment Insurance, Worker's Compensation Insurance, Life/Disability Insurance, Employee Assistance Program and other miscellaneous benefits. These benefits were projected at a constant 1.0% growth rate for all years.

Service and Supplies were generally projected at a 2.0% annual growth rate for all future years with exception of IT Costs, Liability, Property, Auto, Fire and Earthquake Insurance. IT Costs are projected to grow at 3.0% annually for all future years. Liability, Property, Auto, Fire and Earthquake Insurance are projected to grow at 5.0% annually for all future years.

O&M and CIP Projects assumed zero growth in all future years.

Transfers In and Out Growth Assumptions

Other funds transferring funds into the General Fund were projected at zero growth. The General Fund transfers out into other funds growth rate was based on the nature of the transfer. Transfer outs that were based on debt service followed the payment schedules. Transfer out that were based on funding Salaries, Benefits and

Supplies in other funds were projected at a general 2.0% growth rate. All other transfers out of the General Fund were projected at zero growth.

City of Santa Rosa
Long Range Financial Plan

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Revenue Category	ACTUALS										PROPOSED BUDGET										FORECAST			
	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25								
Beginning Fund Balance																								
Property Tax	20,437,020	19,277,180	19,842,336	19,999,472	21,037,895	22,864,884	23,770,278	24,217,948	24,674,572	25,140,327	25,615,398	26,099,971	26,594,235	27,098,384	27,612,616	28,137,133								
Sales Tax	19,221,557	20,853,286	22,339,958	23,591,885	25,260,838	26,499,292	32,024,257	37,505,227	39,005,436	40,565,653	42,188,280	43,453,928	44,757,546	46,100,272	47,483,280	48,907,779								
Triple Flip	5,588,112	6,216,211	6,868,474	7,463,669	8,187,402	8,433,024	4,216,512	0	0	0	0	0	0	0	0	0								
Measure P	1,505,915	6,808,180	7,509,559	7,882,447	7,882,447	8,005,566	8,405,844	8,742,078	9,091,761	7,091,574	0	0	0	0	0	0								
UUT - Telephone	1,663,380	1,687,070	1,748,247	1,611,779	1,389,503	1,404,168	702,084	702,084	702,084	702,084	702,084	702,084	702,084	702,084	702,084	702,084								
All Other UUT	7,647,565	7,793,947	7,182,547	7,991,102	8,255,088	8,454,542	8,454,542	8,539,087	8,624,478	8,710,723	8,797,830	8,885,809	8,974,667	9,064,413	9,155,057	9,246,608								
Other Taxes	14,106,663	15,310,979	16,205,476	18,124,272	18,371,603	18,815,949	19,449,945	19,909,872	20,382,638	20,773,098	21,172,258	21,580,332	21,997,541	22,424,111	22,860,274	23,306,266								
Motor Vehicle Fees	11,523,354	11,275,775	10,390,644	10,291,986	10,576,828	11,556,546	12,016,621	12,136,788	12,258,155	12,380,737	12,504,544	12,629,590	12,755,886	12,883,445	13,012,279	13,142,402								
License and Permits	997,251	1,153,499	1,379,206	1,495,928	1,569,428	1,469,819	1,782,511	1,883,609	1,958,954	2,037,312	2,118,804	2,182,368	2,247,840	2,315,275	2,384,733	2,456,275								
Fines and Forfeitures	1,564,130	1,733,485	1,681,577	1,699,891	1,864,984	1,665,424	1,572,833	1,620,018	1,668,619	1,718,677	1,770,238	1,823,345	1,878,045	1,934,386	1,992,418	2,052,191								
Intergovernmental	1,557,911	2,005,520	1,228,460	1,682,116	2,626,865	2,669,216	627,693	627,693	627,693	627,693	627,693	627,693	627,693	627,693	627,693	627,693								
Use of Money & Property	652,911	555,551	187,488	98,363	150,010	122,758	122,758	122,758	122,758	122,758	122,758	122,758	122,758	122,758	122,758	122,758								
R&P Revenues	3,457,445	3,441,725	3,695,234	3,498,495	3,686,218	3,732,602	3,822,700	3,864,292	3,905,365	3,946,987	3,987,921	4,029,338	4,069,922	4,109,586	4,149,647	4,190,108								
All Other Charges for Services	4,222,454	4,021,153	4,477,438	4,885,341	5,922,453	5,999,745	6,656,247	6,748,927	6,843,320	6,939,458	7,037,377	7,137,109	7,238,689	7,342,154	7,447,539	7,554,881								
Interfund Charges	10,653,053	12,570,179	12,002,529	11,543,182	11,737,016	12,017,578	12,137,754	12,259,131	12,381,723	12,505,540	12,630,595	12,756,901	12,884,470	13,013,315	13,143,448	13,274,883								
Misc.	3,148,607	2,426,919	2,473,112	4,228,721	4,501,216	3,263,387	3,034,603	3,035,108	3,035,618	3,036,133	3,036,654	3,037,179	3,037,710	3,038,246	3,038,787	3,039,334								
Total Revenue	106,441,292	111,828,394	118,511,113	125,715,759	133,019,795	136,574,500	138,797,182	141,914,621	145,283,173	146,298,755	142,312,433	145,068,405	147,889,085	150,776,122	153,732,613	156,760,394								
Transfers IN	13,617,924	6,483,061	3,913,234	3,303,377	3,103,435	2,879,428	2,760,436	2,760,436	2,760,436	2,760,436	2,760,436	2,760,436	2,760,436	2,760,436	2,760,436	2,760,436								
Salaries	60,384,072	57,111,540	58,126,193	59,935,680	61,175,477	62,578,599	71,454,109	72,254,339	72,999,048	73,751,204	74,510,880	75,278,152	76,053,099	76,835,797	77,626,320	78,424,748								
PERS Retirement	16,752,002	15,998,628	18,553,096	17,973,364	17,085,706	19,487,068	20,493,798	23,132,054	24,439,283	25,736,792	27,091,695	27,444,085	27,718,526	27,995,708	28,275,665	28,558,425								
EE portion of PERS	0	0	(384,729)	(644,846)	(221,106)	(502,077)	0	(955,503)	(964,748)	(974,088)	(983,517)	(993,043)	(1,002,664)	(1,012,382)	(1,022,194)	(1,032,104)								
Healthcare	7,717,963	8,107,784	8,207,925	8,514,902	9,543,309	10,211,343	11,604,149	12,445,450	13,285,516	14,115,863	14,927,526	15,711,221	16,496,782	17,321,621	18,187,705	19,097,091								
All Other Benefits	4,041,649	3,377,156	3,299,601	3,352,719	3,950,816	4,045,952	3,829,373	3,945,062	4,062,833	4,182,739	4,304,838	4,429,167	4,555,787	4,684,760	4,816,134	4,949,958								
IT Costs	3,215,191	2,770,142	2,496,180	2,777,626	3,447,103	3,547,700	3,632,926	3,739,001	3,848,200	3,960,615	4,076,343	4,195,480	4,318,128	4,444,391	4,574,376	4,708,194								
Insurance	932,510	805,794	696,619	926,234	946,304	993,619	1,193,901	1,253,597	1,316,277	1,382,091	1,451,195	1,523,755	1,599,943	1,679,941	1,763,938	1,852,135								
Service & Supplies - All Other	16,352,706	18,362,400	18,918,121	19,862,150	20,232,391	20,624,288	21,499,837	21,928,131	22,392,535	22,866,224	23,349,385	23,842,211	24,344,891	24,857,624	25,380,614	25,914,065								
O&M Projects	3,136,787	2,968,858	3,768,640	4,192,867	4,056,766	4,056,766	2,729,556	2,729,556	2,729,556	2,729,556	2,729,556	2,729,556	2,729,556	2,729,556	2,729,556	2,729,556								
Mid-Year Budget Amendment						6,410,104																		
Total Expenditures	112,532,880	109,502,302	113,681,646	116,890,696	120,216,766	131,453,362	136,437,649	140,471,687	144,108,500	147,750,996	151,457,901	154,160,584	156,814,048	159,537,016	162,332,114	165,202,068								
Transfers OUT	9,130,600	5,580,224	4,385,432	6,545,961	6,274,661	6,120,892	5,071,904	4,768,042	5,327,319	5,518,913	5,574,844	5,626,115	5,682,804	5,739,804	5,797,132	5,849,952								
Surplus/(Deficit)	(1,604,264)	3,228,929	4,357,269	5,582,479	9,631,804	1,879,674	48,065	(564,672)	(1,392,210)	(4,210,718)	(11,959,875)	(11,957,858)	(11,847,331)	(11,740,262)	(11,636,197)	(11,531,190)								
Ending Fund Balance					28,087,036	29,966,710	30,014,775	29,450,103	28,057,892	23,847,175	11,887,299	(70,559)	(11,917,890)	(23,658,152)	(35,294,349)	(46,825,539)								
Required Fund Balance - 15% of Expenditures Over/(Under) of Required Fund Balance						19,718,004	20,465,647	21,070,753	21,616,275	22,162,649	22,718,685	23,124,088	23,522,107	23,930,552	24,349,817	24,780,310								
Required Fund Balance - 17% of Expenditures Over/(Under) of Required Fund Balance						10,248,706	9,549,127	8,379,350	6,441,617	1,684,525	(10,831,386)	(23,194,647)	(35,439,998)	(47,588,705)	(59,644,166)	(71,605,849)								
Required Fund Balance - 17% of Expenditures Over/(Under) of Required Fund Balance						22,347,072	23,194,400	23,880,187	24,498,445	25,117,669	25,747,843	26,207,299	26,658,388	27,121,293	27,596,459	28,084,352								
Required Fund Balance - 17% of Expenditures Over/(Under) of Required Fund Balance						7,619,639	6,820,374	5,569,916	3,559,447	(1,270,495)	(13,860,544)	(26,277,858)	(38,576,279)	(50,779,445)	(62,890,808)	(74,909,891)								

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**General Fund Revenues
Projected Growth Rates**

	Projected 2015/16	Projected 2016/17	Projected 2017/18	Projected 2018/19	Projected 2019/20	Projected 2020/21	Projected 2021/22	Projected 2022/23	Projected 2023/24	Projected 2024/25
Property Taxes	23,770,278	24,217,948	24,674,572	25,140,327	25,615,398	26,099,971	26,594,235	27,098,384	27,612,616	28,137,133
Percentage Change	3.96%	1.88%	1.89%	1.89%	1.89%	1.89%	1.89%	1.90%	1.90%	1.90%
Sales Taxes from State	44,646,613	46,247,305	48,097,197	47,657,227	42,188,280	43,453,928	44,757,546	46,100,272	47,483,280	48,907,779
Percentage Change	3.98%	3.59%	4.00%	-0.91%	-11.48%	3.00%	3.00%	3.00%	3.00%	3.00%
Other Taxes	28,606,571	29,151,044	29,709,200	30,185,905	30,672,172	31,168,225	31,674,292	32,190,609	32,717,415	33,254,958
Percentage Change	-0.24%	1.90%	1.91%	1.60%	1.61%	1.62%	1.62%	1.63%	1.64%	1.64%
Motor Vehicle License Fees	12,016,621	12,136,788	12,258,155	12,380,737	12,504,544	12,629,590	12,755,886	12,883,445	13,012,279	13,142,402
Percentage Change	3.98%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Licenses and Permits	1,782,511	1,883,609	1,958,954	2,037,312	2,118,804	2,182,368	2,247,840	2,315,275	2,384,733	2,456,275
Percentage Change	21.27%	5.67%	4.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Fines and Forfeitures	1,572,833	1,620,018	1,668,619	1,718,677	1,770,238	1,823,345	1,878,045	1,934,386	1,992,418	2,052,191
Percentage Change	-5.56%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Intergovernmental Revenue	627,693	627,693	627,693	627,693	627,693	627,693	627,693	627,693	627,693	627,693
Percentage Change	-76.48%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Use of Money & Property	122,758	122,758	122,758	122,758	122,758	122,758	122,758	122,758	122,758	122,758
Percentage Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rec & Park Revenues	3,822,700	3,864,292	3,905,365	3,946,987	3,987,921	4,029,338	4,069,922	4,109,586	4,149,647	4,190,108
Percentage Change	2.41%	1.09%	1.06%	1.07%	1.04%	1.04%	1.01%	0.97%	0.97%	0.98%
All Other Charges for Services	6,656,247	6,748,927	6,843,320	6,939,458	7,037,377	7,137,109	7,238,689	7,342,154	7,447,539	7,554,881
Percentage Change	18.42%	20.52%	2.81%	2.82%	2.84%	2.85%	2.86%	2.87%	2.89%	2.90%
Interfund Charges	12,137,754	12,259,131	12,381,723	12,505,540	12,630,595	12,756,901	12,884,470	13,013,315	13,143,448	13,274,883
Percentage Change	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Miscellaneous	3,034,603	3,035,108	3,035,618	3,036,133	3,036,654	3,037,179	3,037,710	3,038,246	3,038,787	3,039,334
Percentage Change	-7.01%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Total General Fund Revenue	138,797,182	141,914,621	145,283,173	146,298,755	142,312,433	145,068,405	147,889,085	150,776,122	153,732,613	156,760,394
Percentage Change	1.63%	2.25%	2.37%	0.70%	-2.72%	1.94%	1.94%	1.95%	1.96%	1.97%
	0	0	0	0	0	0	0	0	0	0

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Expenditures	Description	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Salaries										
51XX	Salaries - Permanent	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Benefits-All Units										
5212	Health Insurance	7.25%	6.75%	6.25%	5.75%	5.25%	5.00%	5.00%	5.00%	5.00%
5213	Dental Insurance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
52XX	All Other Benefits -including Medi, WC, Life/Dis Ins, etc.	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Retirement										
5216	Retirement - Misc	2.24%	1.40%	1.40%	1.40%	0.20%	0.00%	0.00%	0.00%	0.00%
5216	Retirement - Fire	3.50%	1.50%	1.40%	1.50%	-0.10%	0.00%	0.00%	0.00%	0.00%
5216	Retirement - Police	4.60%	1.80%	1.70%	1.80%	0.10%	0.00%	0.00%	0.00%	0.00%
Service & Supplies										
53XX	Service & Supplies - All other	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
5349	IT Annual Cost Recovery	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
5350	Liability Insurance incl Auto	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
5351	Fire and Earthquake Insurance	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%

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Expenditures	Description	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
PERS Rates (from Bartel)										
5216	Retirement - Misc	22.10%	23.50%	24.90%	26.30%	26.50%				
5216	Retirement - Fire	35.10%	36.60%	38.00%	39.50%	39.40%				
5216	Retirement - Police	37.70%	39.50%	41.20%	43.00%	43.10%				
PERS Bond Rates										
5216	Retirement - Misc	4.3%	4.3%	4.3%	4.3%	4.3%				
5216	Retirement - Fire	3.9%	3.9%	3.9%	3.9%	3.9%				
5216	Retirement - Police	4.4%	4.4%	4.4%	4.4%	4.4%				
Total PERS Rate										
5216	Retirement - Misc	26.4%	27.8%	29.2%	30.6%	30.8%				
5216	Retirement - Fire	39.0%	40.5%	41.9%	43.4%	43.3%				
5216	Retirement - Police	42.1%	43.9%	45.6%	47.4%	47.5%				