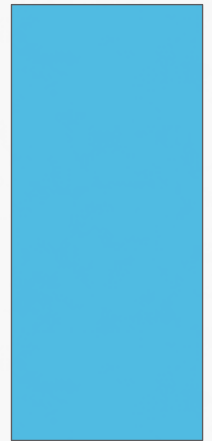




# KICKOFF MEETING PREVIEW – PERSONNEL

COUNCIL WORK SESSION 2-3-15



# SUSTAINABILITY

- ...leaving our city a better place than we found it
- ...making decisions to improve the organization today without sacrificing the future
- ...requires a long-term view



# STAFFING

- Average 300+ employees
- Full time:
  - Post-fire high (2007) = 109
  - 2012 = 106
  - Current = 98
- Approx. 275 part time



# AVERAGE TENURE

9.55 years

\*Full-time (career) employees



# WAGES

	FULL TIME			PART TIME		
	<u>FY07</u>	<u>FY15</u>	<u>Pct Chg</u>	<u>FY07</u>	<u>FY15</u>	<u>Pct Chg</u>
<b>Employees</b>	109	98	-10.1%	270	275	1.9%
<b>Total Salaries</b>	\$5,671,052	\$4,914,115	-13.3%	\$1,168,547	\$1,217,207*	4.2%
<b>Avg Salary</b>	\$52,028	\$50,144	-3.6%	\$4,328	\$4,426	2.3%

Total budgeted wages FY15 (all positions) = **\$6,131,322**

\*\$824k in Aquatic Center and Recreation (68%)



# RETIREMENT

- FY06 = \$765,506
- FY15 = \$1,195,304

**56%**  
**increase**  
since 2006

# HEALTH CARE

- Total FY15 Premiums = \$1,008,941
  - City pays 93%
  - Employees pay 7%
  - In 2006, City 70% and Employees 30%

**77%**  
**increase in**  
**premiums**  
since 2008

# SALARY SCHEDULE

- 40 grades:
  - Allows for differentiation between positions
- Entry level: typically grades 1-11 (usually part-time)
- Professional or “career” grades: 12+



# SALARY RANGES

- Minimum:
  - Compensation equal to minimum requirements for the position
- What is the Midpoint?
  - Full performance / market
  - Should occur within 4-5 years
- Why have Maximums?
  - Allows for exceptional performance and personal growth
  - Politics, public perception, economy
  - The maximum amount that can be justified for the associated job duties



# COMPENSATION RATIO

- An employee's salary as a percentage of the midpoint of their range
- 80% comp ratio = range minimum
- 100% comp ratio = range midpoint
- 120% comp ratio = range maximum

# AVERAGE COMP RATIOS

- Career employees = 95.25%

On average, we  
pay our full-time  
employees  
95.25% of the  
market wage for  
their positions

# PERSONNEL BUDGETING

- No formal plan in place since 2009
- No consistency, no predictability

<u>FY</u>	<u>COLA</u>	<u>FUNDED MERIT</u>	<u>ONE-TIME LUMP SUM</u>	<u>MARKET</u>
2007	2.00%	Yes	0%	\$0
2008	1.00%	Yes	0%	\$0
2009	2.00%	Yes	0%	\$0
2010	0%	0%	0%	\$0
2011	0%	0%	1.00%	\$50,612
2012	0%	0%	2.00%	\$0
2013	0%	3.00%	0%	\$30,000
2014	0%	2.50%	0%	\$30,000
2015	0%	0%	0%	\$30,000

# PERSONNEL BUDGETING

- “Full funding” = budgeting 100% of the range
- Why?
  - Predictable
  - More accurate forecasts
  - Flexibility



# PERSONNEL BUDGETING

NAME	JOB TITLE	SALARY GRADE	GRADE MIN	GRADE MID	GRADE MAX	CURRENT WAGE	CURRENT WAGE	COMP RATIO
EMPLOYEE 1	AQUATICS SPVSR/PROGRAMS	17	\$33,654	\$42,058	\$50,461	\$17.48	\$ 36,358	86.4%
EMPLOYEE 2	UTIL MAINT SPEC III (MUNI	16	\$32,115	\$40,144	\$48,173	\$16.80	\$ 34,943	87.0%
EMPLOYEE 3	CEMETERY/OPEN SPACE MGR	22	\$42,806	\$53,498	\$64,189	\$22.50	\$ 46,797	87.5%
EMPLOYEE 4	COURT CLERK II	12	\$26,541	\$33,187	\$39,832	\$13.96	\$ 29,037	87.5%
EMPLOYEE 5	POLICE OFFICER I	19	\$37,150	\$46,454	\$55,757	\$19.84	\$ 41,267	88.8%
EMPLOYEE 6	POLICE OFFICER III	22	\$42,806	\$53,498	\$64,189	\$22.94	\$ 47,715	89.2%
EMPLOYEE 7	ADMINISTRATIVE SERV DIR	35	\$80,704	\$100,880	\$121,056	\$43.33	\$ 90,126	89.3%
EMPLOYEE 8	COURT CLERK II	12	\$26,541	\$33,187	\$39,832	\$14.37	\$ 29,891	90.1%
EMPLOYEE 9	FACILITIES MAINT TECH I	14	\$29,141	\$36,442	\$43,742	\$15.90	\$ 33,067	90.7%
EMPLOYEE 10	CORPORAL	23	\$44,946	\$56,172	\$67,398	\$24.96	\$ 51,917	92.4%

# PERSONNEL BUDGETING

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**\$594,629**

**100% or  
Full  
Funding**



# PERSONNEL BUDGETING

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						<b>\$594,629</b>	<b>\$441,120</b>	





# PERSONNEL BUDGETING

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**\$594,629**

**\$441,120**

CURRENT FUNDING LEVEL

74.2%



# PERSONNEL BUDGETING

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EMPLOYEE 10	CORPORAL	23	\$44,946	\$56,172	\$67,398	\$24.96	\$ 51,917	92.4%

**\$594,629**

**\$441,120**

CURRENT FUNDING LEVEL

74.2%

What is our target %?



# PERSONNEL BUDGETING

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**\$594,629**

**\$441,120**

CURRENT FUNDING LEVEL

74.2%

90% FUNDING LEVEL

\$535,166



# PERSONNEL BUDGETING

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EMPLOYEE 10	CORPORAL		\$44,946	\$56,172	\$24.96	\$ 51,917	92.4%

**Currently  
78.25%  
city-wide**

**\$594,629**

**\$441,120**

CURRENT FUNDING LEVEL

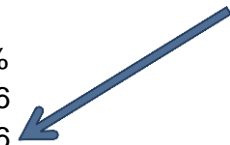
74.2%

90% FUNDING LEVEL

\$535,166

GAP

\$94,046



# FUNDING GAP

Approx.

**\$800,000**

At 90% Funding



# PERSONNEL BUDGETING

- TAKEAWAYS:
  - Formal plan is needed
  - Must be willing to commit:
    - Politically
    - Financially
  - Consistency and predictability > actual dollar amounts



# PERSONNEL CHANGES

- Planning intern - PT
- Assistant City Attorney - FT
  - Modification of existing position
- Management Analyst - FT
  - Treasurer savings
- IT intern PT



# KICKOFF MEETING PREVIEW - BUDGET

Council work session 2-3-15





# FUNDS



# DEBT

---

## Five obligations:

- ◎ 2005 G.O. Bond
  - Refunded in 2014; last payment Feb. 2022
- ◎ 2007 Water Revenue
  - Last payment May 2020
- ◎ 2010 Sales Tax Roads
  - Last payment June 2019
- ◎ 2003 Sales Tax – CAC
  - Last payment 2017
- ◎ 2006 Sales Tax – CAC
  - Paid off in 2028
  - Looking at refunding options soon



# DEBT

Fiscal Year	GO Bond	Revenue Bonds	Enterprise Bonds	Total Debt	Per Capita
2009	10,147,052	16,184,822	2,940,224	29,733,727	1,047
2010	9,469,138	17,128,211	2,723,201	29,554,908	1,019
2011	8,766,224	15,499,826	2,496,178	26,792,228	889
2012	8,038,310	14,478,431	2,259,155	24,775,896	822
2013	7,285,396	13,591,036	2,012,000	22,888,000	760
2014	6,497,482	12,676,644	1,755,000	20,929,000	689

% Change FY13 to FY14

-9%

\$ Change FY13 to FY14

(1,935,000)



# DEBT

<b>General Obligation (2014 Refund)</b>	<b>Date</b>	<b>Rating</b>
Standard & Poor's	7/31/14	AA / Stable
<b>Sales Tax (2006 Refund)</b>		
Standard & Poor's	12/1/09	AA- / Stable
Fitch Ratings	11/18/14	AA / Stable
<b>Water Revenue 2007 (\$2 M)</b>		
Standard & Poor's	12/1/08	AA / Stable
Fitch Ratings	11/20/13	AA / Stable
<b>Sales Tax Series 2010 (\$2.2 M)</b>		
Standard & Poor's	3/11/10	AA - / Stable
<b>Overall Sales Tax Rating</b>		
Standard & Poor's	3/11/10	AA - / Stable

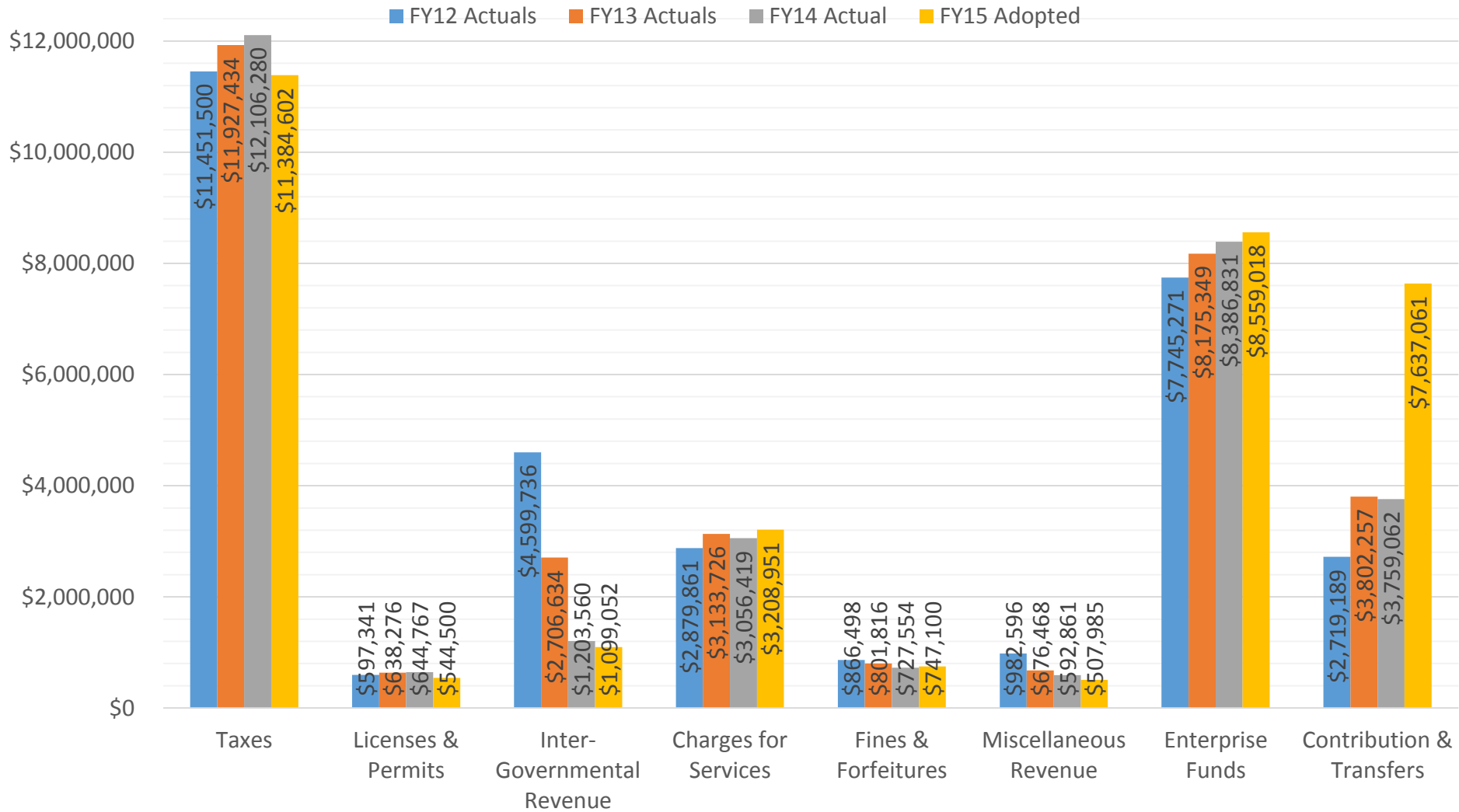


# REVENUES

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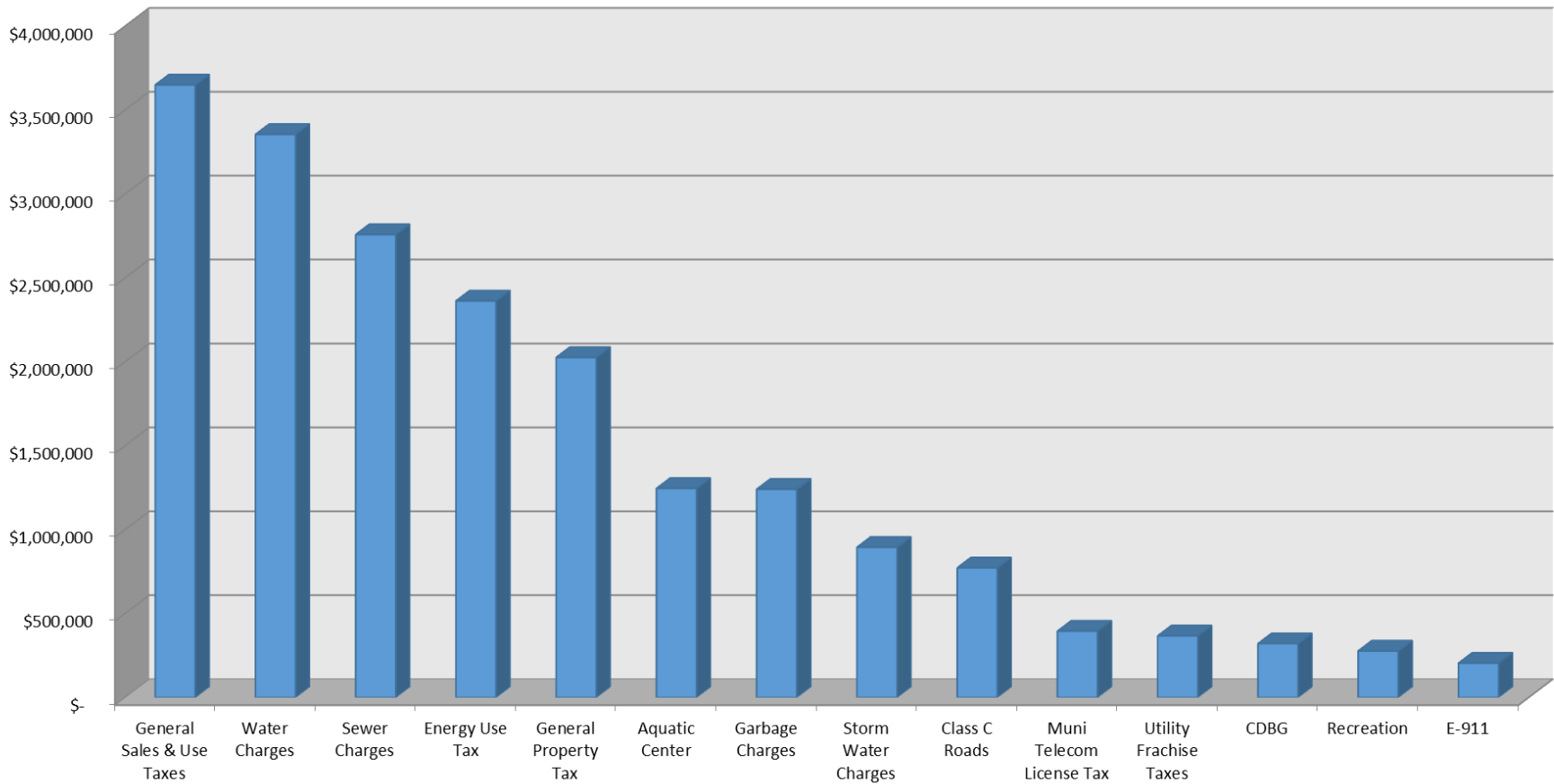
- 1) Taxes
- 2) Licenses and Permits
- 3) Inter-Governmental Revenues
- 4) Charges for Services
- 5) Fines and Forfeitures
- 6) Miscellaneous Revenues
- 7) Enterprise Revenues
- 8) Contributions and Transfers

# Consolidated Overview of Revenue – All Funds

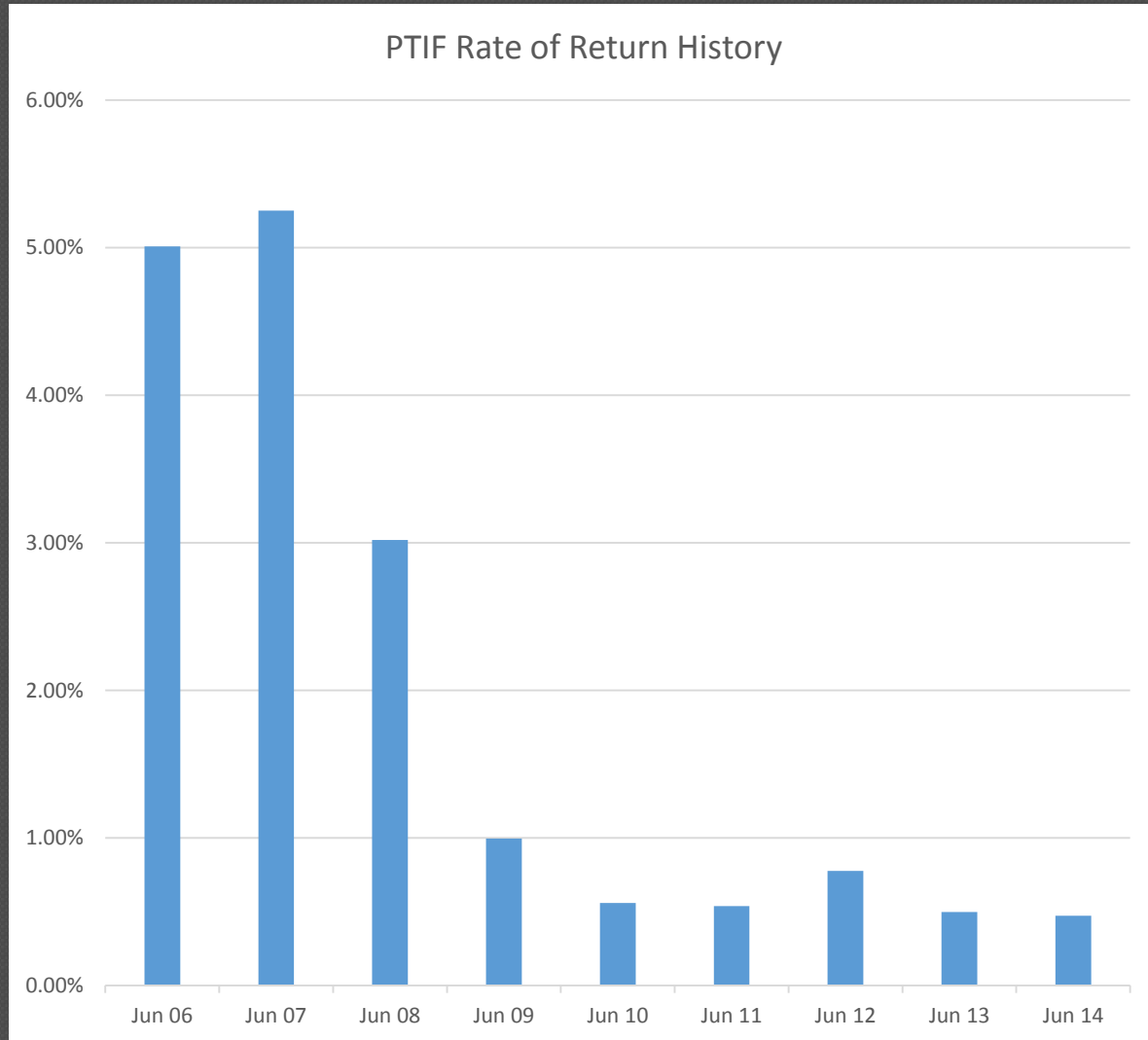


# REVENUES

FY14 - Top Revenue Sources (All Funds)

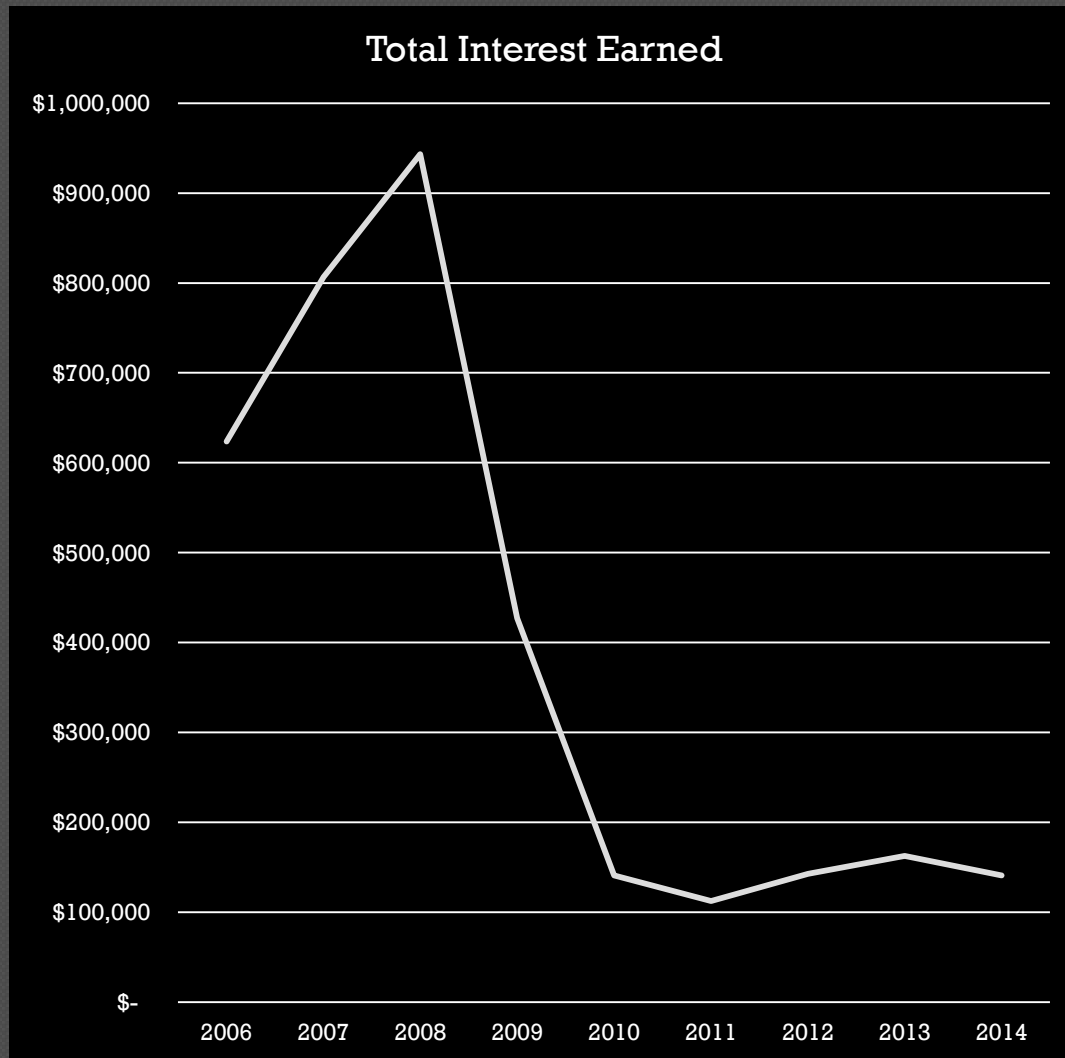


# INVESTMENTS

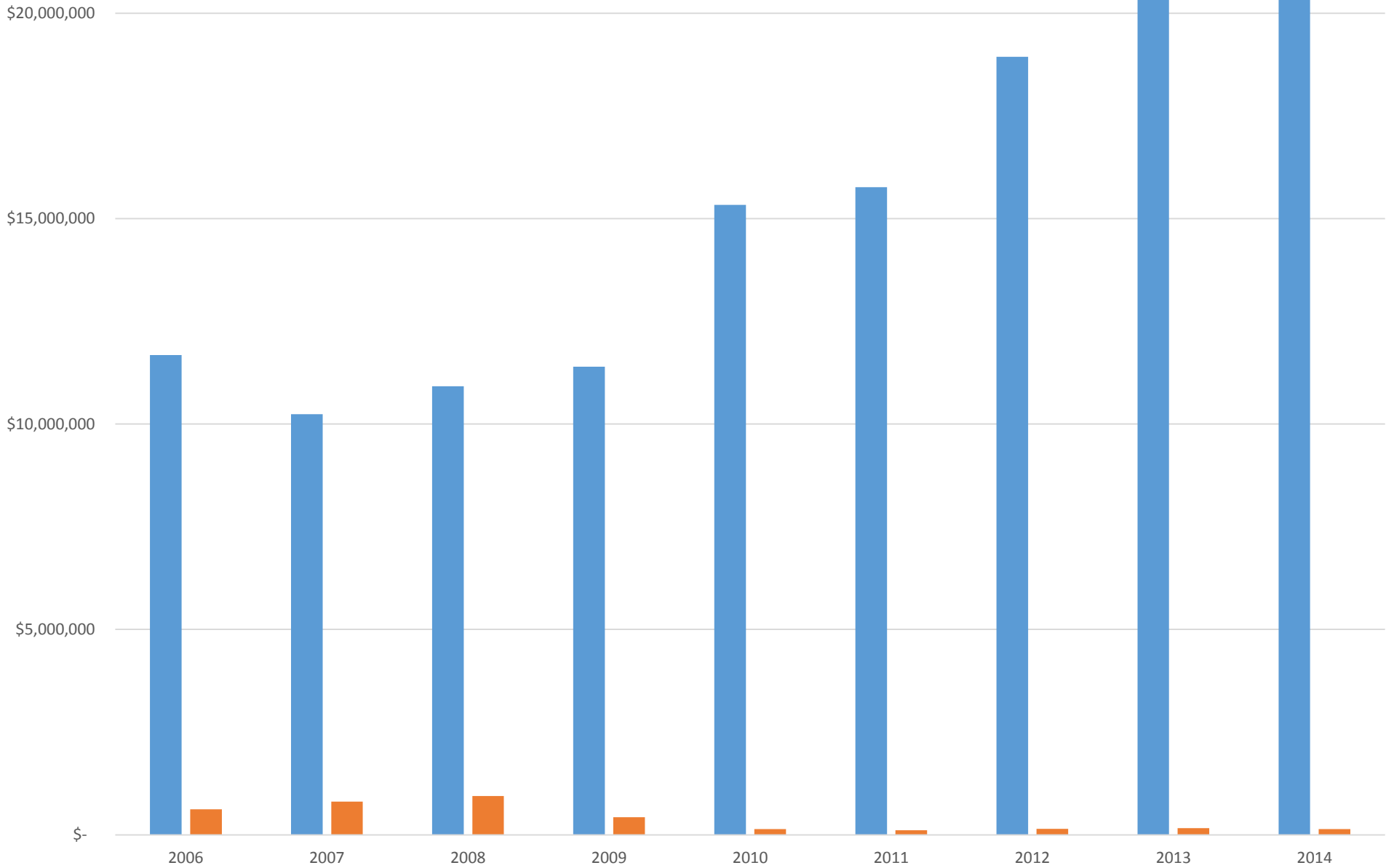




# INVESTMENTS



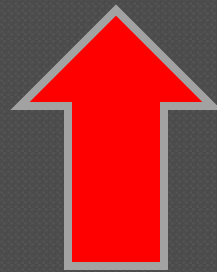
■ Total Overall Invested    ■ Total Interest Earned



# ASSESSED VALUES & TAX RATES

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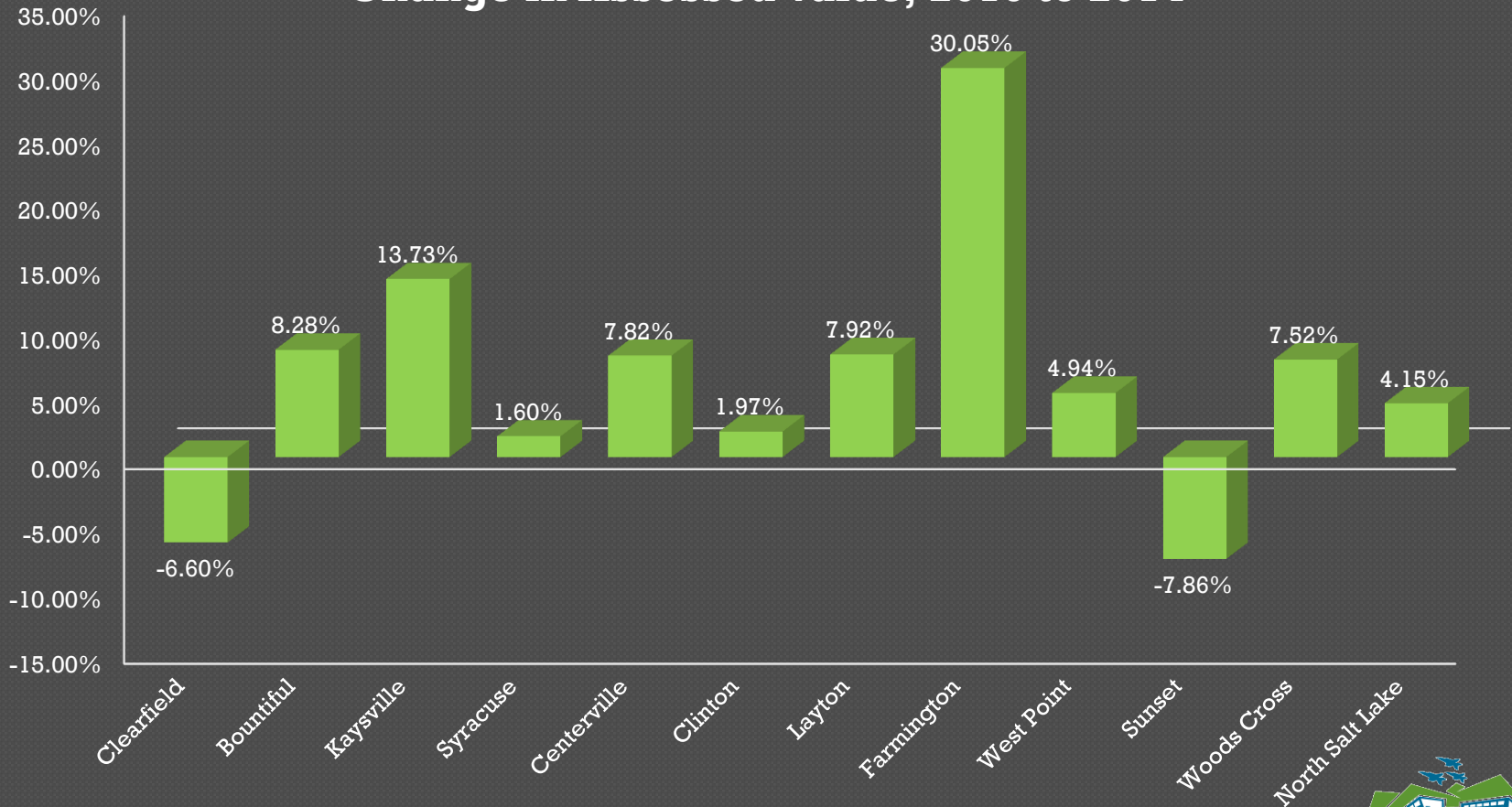
- ◎ Tax Year 2013 = \$1,374,793,414
- ◎ Tax Year 2014 = \$1,469,627,328



6.9%

# ASSESSED VALUES & TAX RATES

## Change in Assessed Value, 2010 to 2014



# ASSESSED VALUES & TAX RATES

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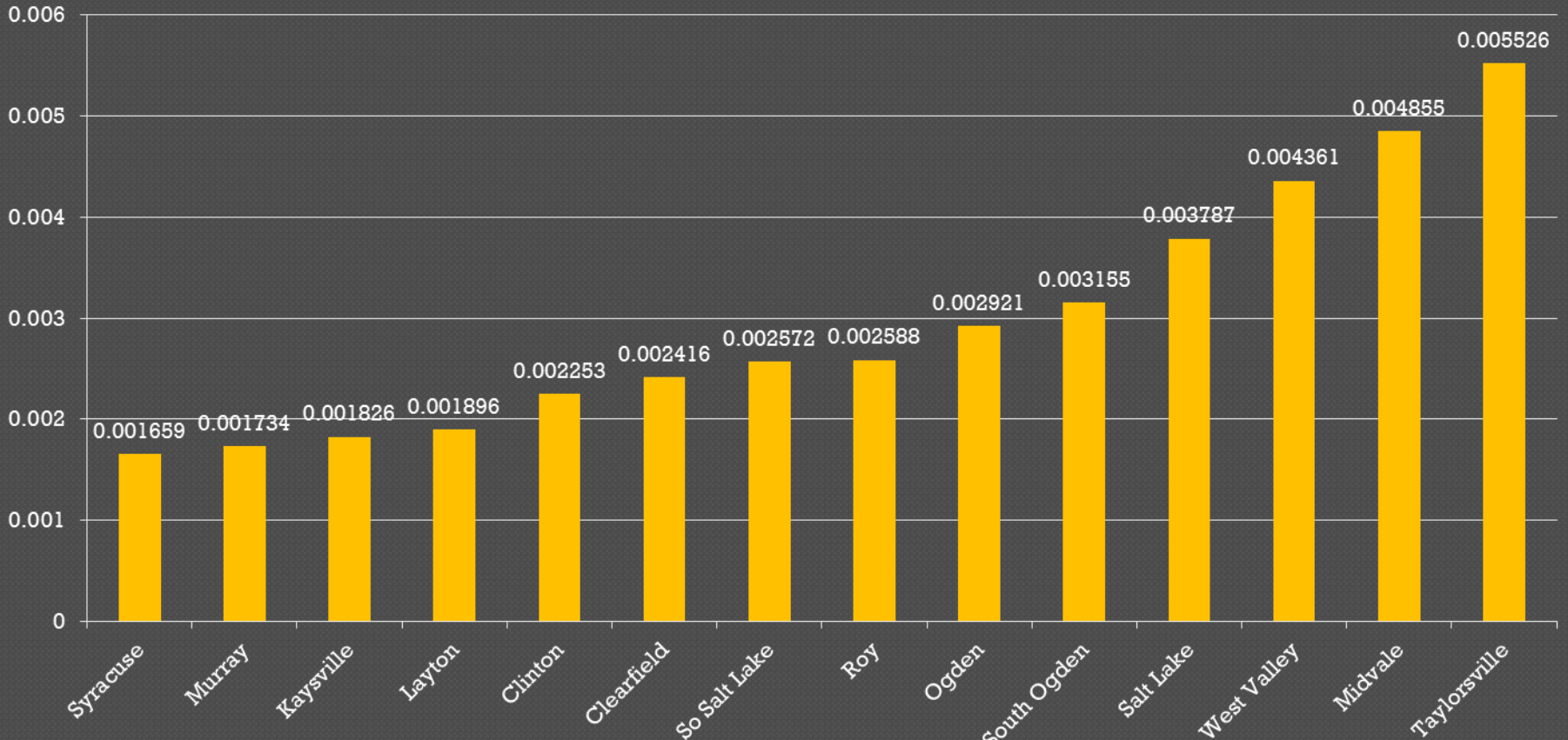
## ◎ Tax rate:

- General Operations .001037
- G.O. Bond .000763
- .001800

◎ North Davis Fire = .001379  
.003179

HOW DO  
WE  
COMPARE?

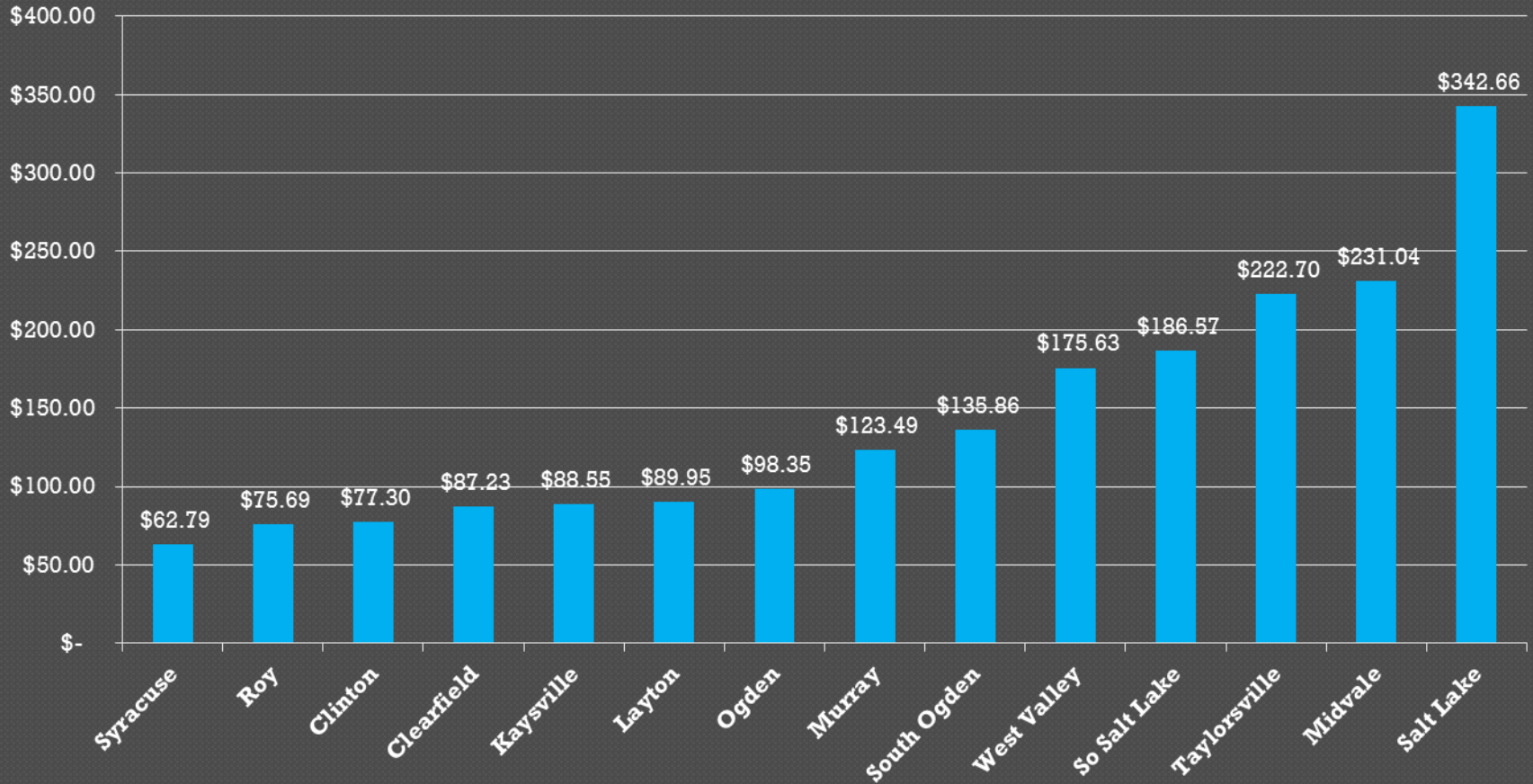
# ASSESSED VALUES & TAX RATES



Operations + Police + Fire



# ASSESSED VALUES & TAX RATES



Property Tax Revenue Per Capita:  
Operations + Police + Fire



# ASSESSED VALUES & TAX RATES

---

## ◎ Recommended strategies:

- If assessed values increase, maintain total current property rate
- If values decrease, accept higher rate
- Plan to maintain total rate when debt service is paid off in FY22.
- Formal policy: “Based upon future budget projections, we recognize that operational tax revenues will need to increase over time.”





# GENERAL FUND BALANCE

- State law allows for General Fund balance up to 25% of total revenue
- June 2014 Unrestricted Fund Balance = \$5.1m (exceeded 25% by \$1.7million)
- \$1.55 million of the \$1.7 million budgeted in FY15

Fiscal Year	Unrestricted Fund Balance	% Change	Unrstrctd Fund Bal % of Rev
2010	2,513,081		19%
2011	2,941,736	17%	21%
2012	4,743,391	61%	33%
2013	5,128,757	8%	38%
2014	5,143,488	0%	38%
2015 Est	3,643,488	-29%	26%



# STREETS

- City receives \$810,000 in its share of motor fuel tax or Class B&C funds
- Streets operating budget \$690,000
- Capital plan recommends \$300k for chip seals, and \$200k for overlays per year

Street Funding Per Year	
<b>Revenue</b>	
Class B&C Roads	\$ 810,000
<b>Expense</b>	
Streets Operating Exp	\$ 690,000
Chip Seals	\$ 300,000
Overlays	\$ 200,000
Street Reconstruction	\$ 150,000
<b>Net</b>	<b>\$ (530,000)</b>

