"Best Practices for the ‘New Normal’ in Local Agency Finance" -- webinar

2:00 – 3:30 p.m. PT, Thursday, March 18, 2010

Cal-ICMA and CSMFO Coaching Programs have cosponsored this webinar for all employees.

*** Advance registration required for this no-charge webinar: https://www1.gotomeeting.com/register/233761536

Panel Topics:
* Innovative approaches to evaluating programs to improve efficiency and reduce expenditures
* Strategies to generate new revenues
* Effective ways to manage personnel and benefit costs

Panelists:
* Russ Branson, Admin. Services Dir., Treasurer, Roseville
* Mary Bradley, Finance Dir., Sunnyvale
* Terri Cassidy, HR Director, and Tracy McCraner, Admin. Services Dir., Treasurer, Newport Beach

Target audience: general managers and finance professionals

CSMFO members who are CPAs are eligible to receive CPE credit for participating in this live webinar.

1. Register in advance for the webinar:
There is no charge for participating in the webinars, but each requires advance registration.
*** Advance registration required for this no-charge webinar.

2. Pick your audio option:
a. dial (646) 519-5883 [callers’ PIN 7592#] to participate. (Dialing in enables you to ask questions verbally during the webinar discussions. If you dial in, please do not put the call on hold, especially if you have music or a message that plays and will disrupt other callers.) You will pay whatever your regular telephone carrier charges are for this call. OR
b. access live audio via the web [powered by Granicus]--As an alternative to the dial-in number, you can now listen to live audio at the "Live Audio and Archives" tab of www.cal-icma.org/coaching or www.csmfo.org/coaching.

3. Ask questions:
If you prefer, you may submit questions anonymously via email to cal-icma@donmaruska.com either in advance or via the webinar during the panel discussion. As moderator for the session, Don Maruska will pose the emailed
questions. After a panel conference call occurs, a digital recording will be available at the "Live Audio & Archives" tab of www.cal-icma.org/coaching and www.csmfo.org/coaching.

Post-Webinar Group Discussions

Many agencies are organizing groups to listen to the calls (live or recorded) and discuss the topics among themselves after the calls. Some are summarizing their discussions and distributing them to managers throughout their organizations. Use the Cal-ICMA and CSMFO Coaching Programs as effective ways to enhance professional development in your agency. Here are some discussion starters for this session.

1. How can we evaluate our services to deliver them more efficiently and make cuts, as needed?
2. What revenue opportunities might we pursue to help balance our budget?
3. How might we manage personnel and benefit costs more effectively?

MORE RESOURCES--See the "Coaching Corner" at www.cal-icma.org/coaching or www.csmfo.org/coaching for valuable resources to boost your career.

Enjoy the resources and support to thrive in local government.

Don Maruska, Master Certified Coach
Director, Cal-ICMA and CSMFO Coaching Programs
See "Coaching Corner" at www.cal-icma.org/coaching and www.csmfo.org/coaching
Best Practices for the ‘New Normal’ in Local Gov’t Finance

Coaching Programs
March 18, 2010
Coaching Program: 12th year as member benefit
Career Development Committee

Coaching Program: 7th year
Preparing the Next Generation Committee

CA City Mgmt. Foundation
CPS Human Resources
Int’l City/County Mgmt. Assn.
Bob Murray & Associates
County Administrative Officers Assn.
Pacific Gas and Electric Company
Granicus
Personnel & Employee Relts. Dept.

CA Communities Joint Powers Authority
Municipal Mgmt. Assn. of S. CA
Municipal Mgmt. Assn. of N. CA
Public Agency Retirement Services
California Redevelopment Assn.
Piper Jaffray
Keenan & Associates
Common Sense California
Overview of Session

- **Revenues and Shared Services**
  - *Mary Bradley*, Finance Director, Sunnyvale

- **Reorganization and Streamlining**

- **Planning for Change**
  - *Tracy McCraner*, Admin. Servs. Dir./Treasurer, Newport Beach
  - *Terri Cassidy*, HR Director, Newport Beach

*Don Maruska*, Master Certified Coach, Moderator

…and polls and questions along the way.
Best Practices for the “New Normal” in Local Agency Finance

Mary J. Bradley
Director of Finance
March 18, 2010

Cal-ICMA/CSMFO Webinar
Focus of Discussion

- **Revenues**: What is the “New Normal”?  
  - Getting Back to Basics  
    - How do we find the new normal?  
    - Collecting what is due to us  
    - Focusing the organization on revenues  
  - Some ideas for additional local revenues
- **Shared Services – An Idea Whose Time Has Come!**
Revenues: What is the “New Normal”

- Consensus among local government professionals that the economics of cities has undergone permanent change
  - Altered character of consumer-driven economy
  - Major revenue sources “reset”
- Important to understand revenue base going forward as we reset expenditure side
The “New Normal” is Anything But Normal

- Unfortunately, the changes have occurred so rapidly that it is unclear what our recurring revenue base actually is!
- Traditional ways of forecasting revenues do not work in “new normal”
- Foresight and Flexibility required:
  - Constant environmental scanning
  - Adjust forecasts to new conditions
Getting Back to Basics

- First identify the big stuff
  - Four revenues = 78% of General Fund Sources
    - Property Tax – 38%
    - Sales Tax – 23%
    - UUT/Franchise Fees – 12%
    - TOT – 5%
  - Identify components of major revenues
    - Vulnerability to economic cycles
    - Key indicators
Examples of Key Indicators

- Transient Occupancy Tax (TOT)
  - Only 5% of total General Fund revenue, but very predictive of business conditions
    - Sunnyvale’s hotels are for business travel
    - TOT is remitted monthly
  - Last two economic downturns, drastic drops in TOT allowed for early identification of trouble
    - When TOT drops, Sales Tax follows
Examples of Key Indicators

Transient Occupancy Tax Remittances

August 2002: $300,000
September 2002: $400,000
October 2002: $500,000
November 2002: $400,000
December 2002: $300,000
Performance of Major Revenues

- Property Tax
  - Approximately 38% of General Fund revenue
  - Significant lag in remittances allows for negative impacts to be incorporated early
    - No “surprises” during current fiscal year
    - Long-term plan forces recognition of known issues in future
Environmental Scanning

- Revenue remittances often substantially behind economic cycle
  - Property Tax often lags 1-2 years
  - Sales Tax up to six months after downturn
- Important to be tuned to local/regional economic information
  - Foreclosures, real estate sale trends
  - Auto dealer/plant closures
Environmental Scanning

- Valuable regional economic reports
- Information from County Assessor
- Commercial services available for major revenues
Collecting What is Due to Us

- Optimal collection of existing revenue is essential
  - Equity and fairness
  - Impact on city’s fiscal condition
- Cities often concentrate on expenses, ignore revenues
  - Requires change in culture and focused champion
Collecting What is Due to Us

- Sunnyvale Treasurer is dedicated revenue champion
- Emphasis on “this equals someone’s job…”
- Work includes audits, fee development, collecting of bad accounts
## Business License Tax

<table>
<thead>
<tr>
<th>Action</th>
<th>$ Generated</th>
<th>Est. Add. Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yellow Pages Audit</td>
<td>$91,400</td>
<td>$80,000</td>
</tr>
<tr>
<td>Use of a phone directory from The HdL Companies to find businesses.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Franchise Tax Board Audit*</td>
<td>$2,200</td>
<td>$141,000</td>
</tr>
<tr>
<td>Use of Information from the Franchise Tax Board.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Audits**</td>
<td>$39,900</td>
<td>$20,000</td>
</tr>
<tr>
<td>Other audits include information from State Board of Equalization, new rental property audits, citizens complaints, and utility records.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Began audit in early March 2010
Collecting What is Due to Us

- Public Safety Department is strong organizational supporter
- Examples:
  - Damage to City property
  - Alarm permits
  - New fire fees being considered
  - EMS first responder
Potential New Revenue Sources

- Cities reviewing new or expanded General Fund taxes as part of budget balancing strategy in “new normal”
  - Local add-on sales and use tax
  - Landscaping and Lighting Act of 1972
  - Increased/broadened/clarified UUT
  - Real Property Transfer Tax (charter cities)
Shared Services – An Idea Whose Time Has Come!

- The “New Normal” Requires Creatively Reducing Costs Without Reducing Service
  - Opportunity exists to buy/sell/share city/county services
  - San Mateo City/County Cooperative model
    - Fiscal services
    - Maintenance and repair public works activities
    - Law enforcement management, traffic and patrol
    - Building and planning services
    - Library services, including back office
Shared Services – An Idea Whose Time Has Come!

- Most interested in sharing services or forming Joint Powers Agreement
- Santa Clara County Treasurer
  - Offering investment services
Shared Services – An Idea Whose Time Has Come!

- San Mateo City/County Contact information
  - Pat Martell, City Manager, Daly City
    - (650) 991-8127
  - Peggy Jensen, Deputy County Manager, San Mateo County
    - (650) 363-4598

- See copy of San Mateo City/County Shared Services Report in the “Agenda” for today’s session at “Live Audio & Archives” tab of www.cal-icma.org/coaching or www.csmfo.org/coaching.
Example from San Mateo County/Cities

Memorandum

To: CSMCMA Members
From: Shared Services Committee
Date: February 19, 2010
RE: SMCCMA Shared Services Survey: Summary Report

Responding Jurisdictions

- Belmont
- Burlingame
- Daly city
- Half Moon Bay
- Hillsborough
- Menlo Park
- Pacifica
- Redwood City
- San Carlos
- San Mateo County
- County Library
- JPA
- Woodside

General Comments

- Within San Mateo County, the cities and the County currently buy, sell or share many services including:
  - All HR
  - All fiscal
  - Traffic signal maintenance
  - Police dispatch
  - Facility maintenance
  - Building inspection and plan checking
  - Training officer, EMS battalion chiefs and apparatus maintenance for fire services
  - IT
  - Library back office and materials
  - Legislative advocacy

- With the exception of some specific services noted below, there is more interest in sharing services or forming a JPA than in buying or selling services. Most respondents that indicated interest in sharing a services also checked interest in forming a JPA.

- Services with the most number of jurisdictions interested in sharing:
  - All fiscal services – accounting, reporting, payroll and purchasing
  - Maintenance and repair related public works activities – roads, sewers, sidewalks, pump stations, all waterways
  - Inspection for ROW projects and NPDES compliance services
  - Arborist and tree maintenance
  - Law enforcement command, shift management staff, patrol and traffic enforcement

Full memorandum is in “Agenda” for this session at “Live Audio & Archives” tab
SMC Budget: Rising to the Challenge

San Mateo County is facing ongoing budget deficits. What's your idea to help our community?

The purpose of the San Mateo County Budget Idea forum is to:

- involve the public and employees in helping to solve the budget crisis,
- provide a place for the public and employees to voice their opinions about budget solutions proposed by the County;
- and promote community engagement.

Contribute

Post your ideas on things we can do to improve.

Discuss

Brainstorm ideas with others to make them even better.

Vote

Check out other people’s ideas, and vote on the ones you like best.
City of Roseville
Reorganization Effort

Russ Branson
Administrative Services Director/City Treasurer
March 18, 2010

Cal-ICMA/CSMFO Webinar
Why Assess and Redesign?

- $19 million in cuts to personnel and materials in FY2010
- Reduction-in-force of 180+ permanent employees (majority of reduction was opportunistic, not strategic)
- Further reductions in FY2011
Overarching Goals

- **Redesign** a smaller, leaner and more sustainable organization
- **Streamline** the City’s mission and the delivery of core services
- **Match** operational expenses with ongoing revenues and resources
Process Initiation

- Establish citywide task force (dept. heads and staff)
- Outreach to general employees
  - Intranet page
  - Q&A sessions
- Hire PROS Consulting (Leon Younger)
  - Department interviews
  - Task force workshops
  - Department head retreat
- Involve City Council
  - Briefings
  - Workshops
Key Steps in the Process

- Develop criteria for defining services
- Develop a functional organizational chart by department
- Categorize services:
  - Core
  - Important
  - Discretionary
- Identify desired outcomes/results of City services
  - Prepare cost-of-service analysis
  - Evaluate cost/benefits of delivery systems
  - Begin redesigning organizational units
“Core” Services—Criteria

- Mandated by law or City Charter
- Contractual obligation
- Essential to
  - protecting/supporting the public’s health and safety
  - protecting/maintaining City assets and infrastructure
- Generally/reasonably expected and supported by residents, businesses, customers and partners and it cannot/should not be provided by the private sector and is a sound investment of public funds
“Important” Services – Criteria

- Expands, enhances or supports core services
- Broadly supported/utilized by the community and considered an appropriate, important, and valuable public good (public support may be conditional upon the manner by which the service is funded)
- Generates income/revenue that offsets some or all operating cost and/or is deemed to provide an economic, social or environmental outcome or result
“Discretionary” Services—Criteria

- Expand, enhance or support core or important services and the quality of life of the community
- Supported and well-utilized by the community and provides an appropriate and valuable public benefit
- Generates income or funding from sponsorships, grants, user fees or other sources that offset some or all costs and/or provides a meaningful economic, social or environmental benefit
Current Stage in Process

- Working on cost-of-service analysis (every department) by determining **measurable** performance factors such as
  - Cost of producing one payroll check
  - Cost of reading one electric meter
- Setting costs as benchmarks and determining reasonableness
- Better benchmarks needed to measure against/across other California municipalities
Savings via Contract:
Parks Maintenance

- City staff used to do all parks maintenance
- Current scenario
  - Contracts = 60% and City = 40%
  - Savings
    - Up to $2.5 million per year (25%)
    - Equipment costs
Savings via Staff Cost Reductions: Childcare

- Reduction in staff costs
  - Defunded 6 positions (4 layoffs, 2 through attrition)
  - Reduced schedule for 7 permanent employees
  - Increased use of temporary staff
- Savings per year = $430,000
Function Consolidation
Example: GIS

- Current citywide GIS service
  - 17 FTEs (8 supervisors)
  - Staff in IT, Planning, Public Works, Fire, Electric, Environmental Utilities
- Potential to reduce staff to 11 FTEs (2 supervisors)
- City has established a task force for this particular effort
Redesign Principles

1. Form follows function
2. Protect core services
3. Achieve highest and best use of permanent City employees
4. Ensure financial sustainability in the long term
5. Create a more flexible staffing model adaptable to fluctuations in work load
6. Balance management and line staff
7. Minimize silos and maximize cooperation and sharing of employees and resources
8. Steer versus row when appropriate and cost-effective
9. Maintain service levels at an acceptable standard and good cost-benefit ratio
An example from San Jose of reviewing and prioritizing services

Best Practices for the “New Normal” in Local Agency Finance

Presented by
TRACY McCRANER, Administrative Services Director
and TERRI L. CASSIDY, J.D., Human Resources Director

CITY OF NEWPORT BEACH
Planning for Complex Change

**VISION**
- Fiscal Sustainability Plan
  - Why does it need to be changed?
  - What will success look like?

**SKILLS**
- What skills do people need for change to be successful?
  - What is needed compared to current abilities?

**INCENTIVES**
- Why should people embrace the new normal?
  - What is in it for them?

**RESOURCES**
- What new tools or equipment will be needed for the new vision?

**ACTION PLAN**
- What specific steps need to be taken?
  - What order?
  - Be prepared to adjust any of these components.

March 18, 2010
Organizational Chart before 2009

Administrative Services
Director/Treasurer
Dennis Danner

Deputy Administrative Services Director
Dick Kurth

Accounting Division
Dan Matusiewicz
- Budget Preparation
- Budget Analysis
- Payroll
- Financial Reporting
- Audit Coordination
- Internal Controls
- General Accounting
- Debt Administration

Fiscal Services Division
Lois Thompson
- Cash Management
- Purchasing
- Warehousing & Inventory Control
- Design, Printing & Reproduction
- Postal Services
- Remittance Processing
- Accounts Payable
- Parking Meter Maintenance
- Parking Permit Administration
- Fixed Asset Tracking

IT Division
Paul Malkemus
- Computer Applications Support
- Telecommunications
- Geographic Information System
- PC Technical Support
- Network Management
- Database Management

Revenue Division
Glen Everroad
- Intergovernmental Transfers
- Tax Administration
- Regulatory Permits
- Revenue Development
- Receivables & Collections
- Revenue Audits
- Income Contract Administration
- Administrative/Parking Citation Administration
What is a Structural Deficit?

- Revenue structure is not sufficient to maintain service levels and capital expenditures at current level for multiple years.

Bottom line:

- FY 2009-10 = $8M gap
- FY 2010-11 = about a $12M gap
  Includes extraordinary expense – Rhine Channel – LNB Dredging
- Corrective action required
FY 2008-09 Investment losses recognized beginning FY 2012

March 18, 2010
Corrective Actions To Date

• 2008-09  1% Mid Year Budget Reduction
• 2009-10  2% Budget Reduction
• Some Capital Improvement Project Deferrals
• Hiring Freeze on selected positions (others essential)
• Early Retirement Incentive Program (ERIP) and organizational restructure with a view towards workforce reductions.
• Cost-sharing of PERS pension benefits:
  • Good discussions with certain safety groups (NBFA and LMA) – results TBD.
  • In current MOU, “Misc” groups pay 3.42% towards pensions.
  • Seeking additional pension assistance in current and upcoming negotiations.
• Many city facilities closed between the Christmas & New Year Holidays (apprx. savings $100K in comp absences fund)
• Budget task force and department directors’ consensus-building.
• Council’s adoption of the Fiscal Sustainability Plan (Jan 2010)
THREE PHASES

Phase I – Early Retirement Incentive Program (ERIP) through Public Agency Retirement Services (PARS)

**Goal:**
- To meet fiscal objectives ($2 million + in savings).
- Meet managerial goals by creating room to restructure.

Phase II – Move, Analyze, Plan

**Goal:**
- Take advantage of ERIP vacancies to consolidate, rethink and improve.

Phase III – Go Down the Path

**Goal:**
- Become a flexible, efficient organization that:
  1. Continuously improves.
  2. Takes advantage of new technologies.
  3. Measures performance regularly and make changes accordingly.
  4. Considers breaking things – even when they are not broken.
Specific Proposal for ERIP (PARS)

**ELIGIBILITY:**

1. Be 50 years of age or older.
2. Be eligible to retire from PERS with at least five years of service.
3. Have at least three years of service with the City.
4. Actually retire from the PERS system.
5. Not be the City Manager, City Clerk or City Attorney.
6. Non-safety only.

**BENEFIT:**

1. Seven (7%) percent of Final Pay provided via a 15-year annuity BUT if the employee’s Final Pay was over $75,000 annually, then the amount of the benefit would be 6% of Final Pay for the increment he or she receives over $75,000 annually (i.e. Employee B makes $100,000/yr and would receive a PARS benefit of 7% of $75,000 plus 6% of $25,000).
2. Employee may take the benefit over a lifetime, via a Joint & Survivor plan over a lifetime, or over five – 15 years.

*For more information, please contact:*
**PARS – Public Agency Retirement Services, 4350 Von Karman Avenue, Suite 100, Newport Beach, CA 92660**
**Kevin Murphy, Chief Operating Officer (800) 540-6369 ext 128 or the City of Newport Beach.**
Bridging the Budget Gap: The Fiscal Sustainability Plan (FSP)

- Reducing Operating Budget Expenditures (Short and Long-Term)
- Rethinking Our CIP Approach
- Appropriate Revenue
- Restructuring: How it Fits In
CITY’S FISCAL SUSTAINABILITY PLAN

15-POINT FISCAL SUSTAINABILITY PLAN
for Newport Beach City Government

1. The City will proactively seek to protect and expand its tax base by encouraging a healthy underlying local economy.
2. The City will work to enhance and protect the property values of all Newport Beach residents and property owners.
3. The City will encourage shopping, dining, and visiting at Newport Beach stores, restaurants, and hotels.
4. The City will establish and maintain appropriate cash reserves.
5. The City will manage its Facilities Finance Plan to not exceed the 5% of General Fund expenditures threshold.
6. City revenue performance will be reviewed no less than quarterly and appropriate budget adjustments will be made in advance of the end of a budget year if revenue performance is not meeting projections.
7. The City will initiate a “results-based budgeting” approach that allows the public and the City Council to prioritize City expenditures strategically rather than simply adjusting legacy expenditures to reflect inflation.
8. The City will implement a Performance Measurement/Management Strategy as part of an ongoing effort to ensure high-quality and efficient performance.
9. The City will consider competitive contracting of services and equipment when appropriate and where clear, cost-effective alternatives exist.
10. The City will make it a priority to be energy efficient in its provision of public services.
11. The City will establish appropriate cost-recovery targets for its fee structure and will annually adjust its fee structure to ensure that the fees continue to meet cost recovery targets.
12. The City will oppose efforts of the State and County governments to divert revenues from the City or to increase the unfunded service mandate of City taxpayers.
13. The City will work in partnership with its employees to ensure fair compensation and that costs related to pension and other benefits are appropriately allocated between employer and employees.
14. The City will vigorously defend itself and its taxpayers against frivolous lawsuits.
15. The City will seek additional intergovernmental funding and grants, with a priority on funding one-time capital projects. Grant-funded projects that require multi-year support will be reviewed by the Finance Committee.

March 18, 2010
### Balancing FY 2009-10 (tentative)

What that Looks Like: 2009/10

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deficit Calculation</td>
<td>$(8,000,000.00)</td>
</tr>
<tr>
<td>FFP Contribution from Reserves</td>
<td>$1,206,000.00</td>
</tr>
<tr>
<td>Net Deficit</td>
<td>$(6,794,000.00)</td>
</tr>
</tbody>
</table>

#### Reductions in Expenses, Restructuring

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overfunds in some ISFs</td>
<td>$600,000.00</td>
</tr>
<tr>
<td>Negotiated Salary Savings</td>
<td>$500,000.00</td>
</tr>
<tr>
<td>Freed-up 2-year old Encumbrances</td>
<td>$230,000.00</td>
</tr>
<tr>
<td>Travel and Training Savings</td>
<td>$170,000.00</td>
</tr>
<tr>
<td>Other computer, printer, phone use savings</td>
<td>$200,000.00</td>
</tr>
<tr>
<td>CIP Actions - deferrals, remaining in accounts, more.</td>
<td>$1,300,000.00</td>
</tr>
<tr>
<td>Transfers from Equip ISF (Sweepers, Beach Trash Trucks)</td>
<td>$1,180,000.00</td>
</tr>
<tr>
<td>Additional Operational Savings (Safety)</td>
<td>$1,500,000.00</td>
</tr>
<tr>
<td>Landfill Fees - overfund</td>
<td>$200,000.00</td>
</tr>
<tr>
<td>Planning -- Salary Savings</td>
<td>$50,000.00</td>
</tr>
<tr>
<td>Recreation - M &amp; O cuts</td>
<td>$110,000.00</td>
</tr>
<tr>
<td>Building -- Operational savings, cuts</td>
<td>$200,000.00</td>
</tr>
<tr>
<td>HR, AS, City Attorney, City Council-CMO savings</td>
<td>$278,000.00</td>
</tr>
<tr>
<td>Library - Operational savings</td>
<td>$155,000.00</td>
</tr>
<tr>
<td>Utilities - Operational savings, cuts</td>
<td>$15,000.00</td>
</tr>
<tr>
<td>Suspend city office building water delivery</td>
<td>$3,000.00</td>
</tr>
<tr>
<td>Special city events take a break</td>
<td>$30,000.00</td>
</tr>
<tr>
<td>Shut-off non-essential street lights</td>
<td>$8,000.00</td>
</tr>
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</table>

Subtotal $6,729,000.00

#### Increased Revenues

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
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</thead>
<tbody>
<tr>
<td>Balboa Parking Lot - peak period, weekend hike</td>
<td>$25,000.00</td>
</tr>
<tr>
<td>CDM Parking Lot -- peak period, weekend hike</td>
<td>$10,000.00</td>
</tr>
<tr>
<td>Parking Meters -- split the LB-HB difference</td>
<td>$30,000.00</td>
</tr>
</tbody>
</table>

Subtotal $65,000.00

Total $6,794,000.00
How Restructuring Fits In – Short Term

Short-Term (aka Phase II):

• Building – Planning – Public Works
• Post ERIP, fewer Single-Duty jobs mean:
  More multi-tasking
  How can we maximize capacity within existing staff?
  What about seasonal changes?
• Earlier Council decisions on key priorities, projects
  March, not June – should eliminate need for Checklist
  Develop a scoring system for Council to prioritize vital projects
• Strengthen existing polices:
  Meals/Travel/Training
  Cell Phones
  Encumbrances
  Contracting
  Budget adjustments
Restructuring – Long Term

Need to Review:

• Fleet maintenance
• Facility maintenance
• How will Technology Change Us?
  Reduce paper, copying, printing, travel
  Reduce phone costs/purchasing
• Class & Comp
  Class & Comp study citywide
  Comp Philosophy
• Tough decisions about
  ABLE
  Labor and Pension Reform
  Flex schedules – Would a City Hall 9/80 be beneficial?
Contact Information

Tracy McCraner
Administrative Services Director
(949) 644-3123
tmccraner@newportbeachca.gov

Terri L. Cassidy, J.D.
Human Resources Director
(949) 644-3303
tcassidy@newportbeachca.gov

City of Newport Beach
3300 Newport Boulevard
Newport Beach, CA 92663
March 18, 2010
### Other examples of “early retirement” programs

<table>
<thead>
<tr>
<th>CITY</th>
<th>What Program did you offer to entice employees to retire early</th>
<th>Under PERS 2 Year Additional Service Credit Program - Did you have to have mandatory layoffs as well to qualify for the Program?</th>
<th>Since offering the Program, have you recognized savings anticipated? Any pitfalls?</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capitola</td>
<td>We gave employees cash equivalent to what it would cost to buy two years of air time.</td>
<td>Of the four retiring, three positions were eliminated and one was reduced to ¾ time. So we will see a savings once we make up what we paid them to retire.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Glandora</td>
<td>Two year service credit or cash equivalent, it was fun calculating both</td>
<td>No Mandatory Layoffs</td>
<td>Savings were there</td>
<td></td>
</tr>
<tr>
<td>Hi-Desert Water District</td>
<td>Paid health benefit for 5 years, not lump sum</td>
<td>N/A</td>
<td>Yes, the annual total compensation for this employee was $75K and the annual cost for her health benefit is $800/month or $7,200 annual</td>
<td></td>
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<tr>
<td>Lemoore</td>
<td>We have offered a early out payment of $10,000- $15,000</td>
<td>No</td>
<td>Initially no savings</td>
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<tr>
<td>Lynwood</td>
<td>Offer two years golden handshake in 2005</td>
<td>No</td>
<td>Employer rate went up really high</td>
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<tr>
<td>Mammoth Lakes</td>
<td>The Town of Mammoth Lakes did offer the PERS 2 year programs</td>
<td>We did have a mandatory layoff, but it was not required to qualify for the program</td>
<td>We did recognize the savings anticipated.</td>
<td></td>
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<tr>
<td>Oakland</td>
<td>Yes</td>
<td>Layoffs as well</td>
<td>Yes, we realized the anticipated savings. Beware of backfilling the positions as some departments may cry that they cannot do without filling the position. You can underfill the position</td>
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<tr>
<td>OCTA</td>
<td>We are in the middle of rolling out a plan to provide supplemental retirement benefits through PARS (Public Agency Retirement Services). The benefit is 7% of final pay divided by 12 months for life. The best part is that the employee can choose and annuity instead if he/she is trying to bridge the gap until Medicare kicks in. It is roughly twice the cost of a traditional 2-year service credit, but the savings are projected to be much higher.</td>
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</table>

See CSMFO full survey results from 18 agencies in “Agenda” for today’s session at the “Live Audio & Archives” tab of [www.csmfo.org/coaching](http://www.csmfo.org/coaching) or [www.cal-icma.org/coaching](http://www.cal-icma.org/coaching).
Next session

“Key Career Competencies and Strategies to Develop Them” webinar
2:00 – 3:30 p.m., PT, Thursday, April 15, 2010
Resources and Feedback

Go to “Live Audio & Archives” tab at websites for recordings of this webinar and other professional development resources.

www.cal-icma.org/coaching
www.csmfo.org/coaching

Please complete the follow up survey.
Contacts for Today’s Session

- **Mary Bradley**, Finance Director, Sunnyvale
  MBradley@ci.sunnyvale.ca.us

  RBranson@roseville.ca.us

- **Tracy McCraner**, Admin. Servs. Dir./Treasurer, Newport Beach, 
  TMccraner@newportbeachca.gov

- **Terri Cassidy**, HR Director, Newport Beach
  TCassidy@newportbeachca.gov
Memorandum

To: CSMCMA Members
From: Shared Services Committee
Date: February 19, 2010
RE: SMCCMA Shared Services Survey: Summary Report

Responding Jurisdictions

- Belmont
- Burlingame
- Daly city
- Half Moon Bay
- Hillsborough
- Menlo Park
- Pacifica
- Redwood City
- San Carlos
- San Mateo County
- County Library
- JPA
- Woodside

General Comments

- Within San Mateo County, the cities and the County currently buy, sell or share many services including:
  - All HR
  - All fiscal
  - Traffic signal maintenance
  - Police dispatch
  - Facility maintenance
  - Building inspection and plan checking
  - Training officer, EMS battalion chiefs and apparatus maintenance for fire services
  - IT
  - Library back office and materials
  - Legislative advocacy

- With the exception of some specific services noted below, there is more interest in sharing services or forming a JPA than in buying or selling services. Most respondents that indicated interest in sharing a services also checked interest in forming a JPA.

- Services with the most number of jurisdictions interested in sharing:
  - All fiscal services – accounting, reporting, payroll and purchasing
  - Maintenance and repair related public works activities – roads, sewers, sidewalks, pump stations, all waterways
  - Inspection for ROW projects and NPDES compliance services
  - Arborist and tree maintenance
  - Law enforcement command, shift management staff, patrol and traffic enforcement
- Plan checking, building inspection, long range planning, current planning counter services and SFD design review
- Fire services – training officers and EMS battalion chiefs
- All Clerk services – claims, elections and document distribution and delivery
- All Housing services – CDBG, affordable housing and loan program management
- All library services

- Services with most number of jurisdictions interested in purchasing:
  - All facility services – maintenance, custodial, tenant improvement and minor remodeling
  - All IT services – network and system O&M, phone and PC maintenance
  - Fuel system monitoring and testing and air quality compliance

- Services with most number of jurisdictions interested in selling
  - Fleet maintenance services with the exception of fire apparatus

Summary of Responses by Type of Service

Human Resources
- Highest numbers of respondents currently sharing/buying/selling
- 4 respondents interested in shared staff for benefits administration or a JPA
- 3 to 4 respondents interested in JPA for recruiting, selection, compensation administration and risk management

Fiscal Services
- 3 to 5 respondents currently share, buy or sell fiscal services
- 5 to 6 respondents interested in shared staff for all fiscal services
- 2 respondents interested in buying all fiscal services

Public Works
- Very limited current buying/selling/shared of public works services
- 3 to 4 respondents interested in shared staff for storm drain maintenance, potholes, sewer line maintenance, street signing and striping, utility trench repair, sidewalk repair, pump station maintenance and repair, creek, ditch and swale maintenance, concrete drain channel maintenance, street tree/ROW vegetation maintenance, SCADA repair and maintenance, ROW project inspection services and NPDES compliance services.
- 5 respondents interested in selling vehicle maintenance
- 3 to 5 respondents interested in buying street sweeping, traffic signal maintenance, street signing and striping, USA locating, speed
bump/hump/table installation, pump station maintenance and repair, street
tree/ROW vegetation maintenance and NPDES compliance services
• 2 to 3 respondents interested in a JPA for access ramp installation, traffic
calming device design and installation and water quality sampling and
reporting

Parks and Recreation
• 3 to 5 respondents interested in sharing staff for all parks services
• 3 to 4 respondents interested in buying arborist and tree maintenance
services
• 2 respondents interested in selling arborist and tree services and park and
turf maintenance

Law Enforcement
• 3 respondents were interested in a JPA to provide police dispatch,
records, crime statistics and parking meter collection and maintenance
• 3 respondents were also interested in selling dispatch and records
services
• 6 respondents were interested in sharing command and management staff
• 5 respondents were interested in sharing patrol and traffic enforcement
• 3 respondents were interested in sharing investigative services and 3
were interested in selling those services
• 3 to 4 respondents were interested in sharing community policing, activity
permits and security for special events

Facilities
• 3 to 4 respondents currently buy/sell/share all the facilities services
including maintenance, custodial services, tenant improvement and minor
remodeling
• High interest in buying – 4 to 6 respondents – all services
• 1 to 3 respondents interested in selling services

Planning and Building
• 3 to 4 respondents currently buy/sell/share plan checking, building
inspection and services of other building officials
• Interest in sharing all planning and building services including current
planning counter staff and SFD design review by 4 respondents

Fire Services
• 4 to 6 respondents currently buy/sell/share training officers and EMS
battalion chiefs
• 4 respondents are interested in sharing training officers and EMS battalion
chiefs
Information Technology
- 6 respondents currently buy/sell/share network and systems O&M, 4 cities do this for phone system management and 3 for PC maintenance
- 3 to 4 respondents are interested in buying all three services

Clerk
- Very limited current buy/sell/share of clerk services
- Interest by 4 to 5 respondents in sharing claims processing, election services and document delivery and distribution

Fleet
- 3 to 4 respondents currently buy/sell/share fire apparatus maintenance and repair, fueling and specialized vehicle procurement and set-up services
- 3 to 5 respondents are interested in selling most all fleet services
- 2 respondents are interested in buying fleet services and/or setting up a JPA
- 4 respondents are interested in buying fuel system testing and monitoring
- 3 respondents are interested in buying air quality compliance services

Housing
- Very limited buy/sell/share of housing services now
- 4 respondents interested in sharing staff for all housing services including CDBG administration and affordable housing and loan program management

Library
- 3 respondents currently buy/sell/share back office and materials selection/cataloguing and processing
- 2 to 3 respondents are interested in sharing all library services including Project READ literacy programs, story time, back office and materials.
- 2 respondents are interested in selling all library services
- 1 to 2 are interested in buying all library services

Other Services
- 2 respondents currently share/buy/sell animal control and 2 are interested in a JPA
- 3 respondents currently share legislative advocacy and 1 is interested in shared staff or purchasing the service
- 2 respondents are interested in sharing staff for "EGov delivery" and 1 is interested in selling and 1 in buying the service
SSMCCMA Shared Service Questionnaire
February 19, 2010

Response Key

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<td>HMB</td>
<td>BUR, RWC</td>
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<td>Patrol services</td>
<td>CO</td>
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<td>BUR, RWC</td>
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<td>Traffic enforcement</td>
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<td>Investigative services</td>
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<td>Special events security</td>
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<td>Facility Maintenance</td>
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<td>Custodial services</td>
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<td>Tenant improve/office</td>
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<td>Service</td>
<td>Current Share, Buy or Sell</td>
<td>Interest Shared Staff</td>
<td>Interest Sell</td>
<td>Interest Buy</td>
<td>Interest Consolidation via JPA</td>
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<td>Minor remodeling</td>
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<td>Other Building Officials</td>
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<td>Current planning counter services/staffing</td>
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<td>Single family design review/entitlement processing</td>
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<td><strong>Fire/Services</strong></td>
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<td>Shared training officer</td>
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<td>EMS - shared Battalion Chief</td>
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<td>Service</td>
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<td>Election Services</td>
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<td>Document distribution and delivery services</td>
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<td>Fleet</td>
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<td>Fire apparatus maintenance and repair</td>
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<td>BEL</td>
<td>PAC, RWC</td>
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<td>Police vehicle/motorcycles maintenance and</td>
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<td>Light vehicle services</td>
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<td>Specialized vehicle procurement and set-up</td>
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<td>services</td>
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<tr>
<td>Generator set maintenance and repair</td>
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<td>HLS, RWC</td>
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<td>Service</td>
<td>Current Share, Buy or Sell</td>
<td>Current Shared Staff</td>
<td>Interest Sell</td>
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<td>Small equipment maintenance and repair</td>
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<td>Fuel systems testing and monitoring</td>
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<td>MP, BEL, RWC</td>
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<td>Alternative fuel vehicle services</td>
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<td>BEL, RWC</td>
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<tr>
<td><strong>Housing</strong></td>
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<tr>
<td>CDBG program administration</td>
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<td>RWC, CO</td>
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<td><strong>Library</strong></td>
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<td>Library Tech/back office</td>
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<td>BEL, RWC, CO</td>
<td>RWC, CO</td>
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<td>Project READ literacy programs/services</td>
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<td>Story time/storytelling services</td>
<td>OAC</td>
<td>BEL, RWC</td>
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<td>RWC, SC</td>
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<td>Materials selection, cataloguing and processing services</td>
<td>BUR, HLS, PAC</td>
<td>BEL, RWC, CO</td>
<td>RWC, CO</td>
<td>RWC</td>
<td>RWC, SC, CO</td>
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<td>Service</td>
<td>Current</td>
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<td>Share, Buy or Sell</td>
<td>Shared Staff</td>
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<td>Buy</td>
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<td>Other Services</td>
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<td>Animal Control</td>
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<td>Legislative advocacy</td>
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<td>Email information to residents via egov</td>
<td>BEL</td>
<td>BEL</td>
<td>RWC</td>
<td>CO/LIB</td>
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Comments:
Add to slurry seal and graffiti abatement to Public Works sections

Treasurer: 21
<table>
<thead>
<tr>
<th>CITY</th>
<th>What Program did you offer to entice employees to retire early</th>
<th>Under PERS 2 Year Additional Service Credit Program - Did you have to have mandatory layoffs as well to qualify for the Program?</th>
<th>Since offering the Program, have you recognized savings anticipated? Any pitfalls?</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capitola</td>
<td>We gave employees cash equivalent to what it would cost to buy two years of air time.</td>
<td>Of the four retiring, three positions were eliminated and one was reduced to ⅔ time. So we will see a savings once we make up what we paid them to retire.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Glendora</td>
<td>Two year service credit or cash equivalent, it was fun calculating both</td>
<td>No Mandatory Layoffs</td>
<td>Savings are there</td>
<td></td>
</tr>
<tr>
<td>Hi-Desert Water District</td>
<td>Paid health benefit for 5 years, not lump sum</td>
<td>N/A</td>
<td>Yes, the annual total compensation for this employee was $79K and the annual cost for her health benefit is $600/month or $7,200 annual</td>
<td></td>
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<tr>
<td>Lemoore</td>
<td>We have offered a early out payment of $10,000-$15,000</td>
<td>No</td>
<td>Initially no savings</td>
<td></td>
</tr>
<tr>
<td>Lynwood</td>
<td>Offer two years golden handshake in 2005</td>
<td>no</td>
<td>Employer rate went up really high</td>
<td></td>
</tr>
<tr>
<td>Mammoth Lakes</td>
<td>The Town of Mammoth Lakes did offer the PERS 2 years program</td>
<td>We did have a mandatory layoff, but it was not required to qualify for the program</td>
<td>We did recognize the savings anticipated.</td>
<td></td>
</tr>
<tr>
<td>Oakland</td>
<td>Yes</td>
<td>Layoffs as well</td>
<td>Yes, we realized the anticipated savings. Beware of backfilling the positions as some departments may cry that they cannot do without filling the position. You can underfill the position</td>
<td></td>
</tr>
<tr>
<td>OCTA</td>
<td>We are in the middle of rolling out a plan to provide supplemental retirement benefits through PARS (Public Agency Retirement Services). The benefit is 7% of final pay divided by 12 months for life. The best part is that the employee can choose and annuity instead if he/she is trying to bridge the gap until Medicare kicks in. It is roughly twice the cost of a traditional 2-year service credit, but the savings are projected to be much higher.</td>
<td></td>
<td>We currently have a team working on options for early retirement incentives. I would be very interested to see the results of your survey.</td>
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<tr>
<td>Port of San Diego</td>
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<tr>
<td>CITY</td>
<td>What Program did you offer to entice employees to retire early</td>
<td>Under PERS 2 Year Additional Service Credit Program - Did you have to have mandatory layoffs as well to qualify for the Program?</td>
<td>Since offering the Program, have you recognized savings anticipated? Any pitfalls?</td>
<td>Other</td>
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</tr>
<tr>
<td>Redwood City</td>
<td>We offer an exit incentive program to employees who are in a classification which will have positions eliminated. We do not purchase service credits through PERS but instead set the exit incentive payment to be equal to what it would cost us were we to purchase two years of service credits for the employee. At separation we deposit the amount of the payment into a 401(a) account at PARS that we set up for the employee so that the payment is made pre-tax. When the employee withdraws amounts from the 401(a) account they then pay taxes on the amount withdrawn.</td>
<td>Yes, we did have a few staff members use the program and I believe it was successful.</td>
<td>My only comment is that the PARS programs can be structured to be far more flexible than the one program offered by PERS.</td>
<td></td>
</tr>
<tr>
<td>Rosemead</td>
<td>We offered an early retirement program through PARS instead of PERS. The offer was two years of service credit.</td>
<td></td>
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</tr>
<tr>
<td>San Luis Obispo</td>
<td>While not an “early retirement incentive” per se, we offered a straightforward dollar incentive to retire last year as follows: August 31, 2009: $20,000 December 31, 2009: $15,000 June 30, 2010: $10,000</td>
<td>Out of 377 regular positions (at the time), 19 employees took us up on this offer. Not all of these resulted in deleted positions; but knowing who was definitely going to retire early in the budget process was a big help in our position reduction planning. Of the 19 positions, 4 were in enterprise funds. Of the remaining 15 positions in the General Fund, we deleted 5 of them (plus made several cost-saving reorganizations), so there were definitely both short and long-term savings associated with the incentive.</td>
<td>Compared with other retirement incentives, this approach also had the advantage of being a one-time cost; and did not have any other strings (like the CalPERS early retirement programs).</td>
<td></td>
</tr>
<tr>
<td>Seal Beach</td>
<td>The City of Ukiah is in the middle of offering the PERS Two Additional Years of Service Credit.</td>
<td>My understanding is we need to have at least one position eliminated to offer this program.</td>
<td>Employees must retire by June 30 to qualify</td>
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<tr>
<td>Ukiah</td>
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<tr>
<td>CITY</td>
<td>What Program did you offer to entice employees to retire early</td>
<td>Under PERS 2 Year Additional Service Credit Program - Did you have to have mandatory layoffs as well to qualify for the Program?</td>
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<tr>
<td>Union City</td>
<td>Union City provided PERS Golden Handshakes to 10 employees (five in Police) and eliminated the positions where Golden Handshakes were exercised.</td>
<td>Our interpretation of the PERS requirement is that there needs to be at least one position reduction.</td>
<td>Narrow and less costly. A single year for a senior public safety officers from PERS costs about $60,000 a person. Because the offer was very narrow, we have been able to keep those position open.</td>
<td>Since offering the Golden Handshake there have been significant savings form elimination of the positions although, we expect to see an increase in PERS costs in the next two years. As we get ready for further reductions both mid-term in FY 09-10 and further decline in revenues in FY 10-11, we are anticipating further use of Golden Handshakes. Requirement is the individual must be vested with PERS and be of 50 years of age.</td>
</tr>
<tr>
<td>Visalia</td>
<td>This last year, our program was a PARS program. $30,000 for police management that retired.</td>
<td></td>
<td>The alternative is just a lay off. Not much fun.</td>
<td></td>
</tr>
<tr>
<td>Wasco</td>
<td>We offer the PERS Two Year Additional Service Credit Program a little over a year ago.</td>
<td>You do not have to have mandatory layoffs to qualify for the program.</td>
<td>Most of the positions that took the early retirement were not replaced so we did recognize the savings anticipated. The entire process was very straightforward and we had no pitfalls.</td>
<td></td>
</tr>
<tr>
<td>Watsonville</td>
<td>1) We've had good success and true savings so far with our Retiree program that was a continuation of health contributions. It costs us about $10k annually per employee but it limited for 2 years and we look to be able to keep the position vacant for 2 years for very, very big cost savings. 2) Also, The City is offering two programs to help reduce salary costs during these challenging financial times. The first program is the Voluntary Time Off program that allows employees to reduce weekly hours or take specified days off without pay while continuing to maintain all benefits at whatever rate they receive them prior to participating in the program.</td>
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Polling Results
for “Best Practices in Finance” webinar, March 18, 2010
(174 locations participating in webinar)

[CLOSED] How many people are listening on your line?

<table>
<thead>
<tr>
<th>Option</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>1 -- just myself</td>
<td>76%</td>
</tr>
<tr>
<td>2 - 5</td>
<td>21%</td>
</tr>
<tr>
<td>6 - 10</td>
<td>2%</td>
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<tr>
<td>11 - 20</td>
<td>2%</td>
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<tr>
<td>21 or more</td>
<td>0%</td>
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[CLOSED] Which of the following revenue enhancements is your agency considering?

<table>
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<tr>
<th>Option</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Add-on sales tax</td>
<td>21%</td>
</tr>
<tr>
<td>Increased utility user tax/franchise fees</td>
<td>33%</td>
</tr>
<tr>
<td>Landscaping and Lighting Act</td>
<td>24%</td>
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<tr>
<td>Increased TOT</td>
<td>27%</td>
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<tr>
<td>Real property transfer tax (charter cities)</td>
<td>5%</td>
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[CLOSED] What is your agency doing about shared services?

<table>
<thead>
<tr>
<th>Option</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>We have formal shared services agreements in place</td>
<td>38%</td>
</tr>
<tr>
<td>We've decided to move forward to pursue shared services</td>
<td>14%</td>
</tr>
<tr>
<td>Sounds interesting, but we haven't started yet</td>
<td>38%</td>
</tr>
<tr>
<td>Our agency isn't likely to pursue</td>
<td>6%</td>
</tr>
<tr>
<td>Not relevant for our agency</td>
<td>5%</td>
</tr>
</tbody>
</table>

[CLOSED] Does your agency have a formal way of measuring outcomes and evaluating services?

<table>
<thead>
<tr>
<th>Option</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes, it's in place and working well</td>
<td>9%</td>
</tr>
<tr>
<td>Yes, but it's been difficult to implement</td>
<td>15%</td>
</tr>
<tr>
<td>We're currently working on it</td>
<td>36%</td>
</tr>
<tr>
<td>We have it in our plans to explore</td>
<td>34%</td>
</tr>
<tr>
<td>Our agency is not interested</td>
<td>6%</td>
</tr>
</tbody>
</table>

[CLOSED] How likely are layoffs in your agency for the coming fiscal year?

<table>
<thead>
<tr>
<th>Option</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>0% -- we may have attrition, but won't be laying off</td>
<td>50%</td>
</tr>
<tr>
<td>1-3% of our FTEs</td>
<td>20%</td>
</tr>
<tr>
<td>4-6% of our FTEs</td>
<td>18%</td>
</tr>
<tr>
<td>7%+ of our FTEs</td>
<td>12%</td>
</tr>
<tr>
<td>If expect layoffs, do they include sworn public safety?</td>
<td>15%</td>
</tr>
</tbody>
</table>
Notes received from audience:

- Vista reports that it already has Miscellaneous and Public Safety paying their own portion of the PERS contribution.