

City of Tacoma General Fund
Rating of Budget Policies and Practices Recommendations
Fiscal Sustainability Task Force
October 16, 2013

On September 25, 2013 the Fiscal Sustainability Task Force was provided with a ballot of 140 ideas for recommendation which were created and compiled by the Task Force. Task Force members were asked to complete the ballot anonymously using the following rating system:

- 5 = Agree strongly the city should pursue this idea
- 4 = Agree
- 3 = Not sure/ have concerns
- 2 = Disagree
- 1 = Disagree strongly

16 total ballots were completed and summarized by City staff. If an idea received 80% of favorable votes (rated 4 or 5) the idea was categorized as a "Consensus Recommendation" idea. Where an idea received between 60%-79% favorable votes the idea was categorized as a "Recommendation" idea. For ideas that received less than 60% favorable votes the idea was categorized as "No Recommendation".

These results were presented to the Task Force during the meeting held on October 16, 2013. During the meeting, Task Force members were given an opportunity to propose any idea be moved a different category. A count of raised-hand votes was tabulated using the same 60%, 60%-79%, 80% scale as mentioned in the previous paragraph. Ideas which were moved to a different category are marked with an asterisk in the report. However, the figures in the "Frequency Distribution" columns were not modified from the original anonymous voting.

Revised - Draft Document (Not Final)

Revised 10/16/2013 with FSTF meeting votes

Fiscal Sustainability Task Force Summary
Results From "Rating of Budget Policies and Practices Recommendations"
City of Tacoma

#	Category	Sub-Category	Identifier	Topic or Idea	Frequency Distribution			Recommendation Status	Potential Savings	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement			Bargainable	City Staff Notes
					1 & 2 Total %	3 %	4 & 5 Total %				Short Term	Long Term	Council	State	Federal		
1	Other	General Comments		We need to address this situation in a way that will attract businesses and residents to the city.	0%	6%	94%	Consensus Recommendation									
2	Other	General Comments		Cannot address budget challenges without addressing salaries and benefits	6%	6%	88%	Consensus Recommendation									
3	Other	General Comments		Re-evaluate performance targets for revenue generating assets – targets should be set at levels to minimize the need for general fund subsidy.	13%	6%	81%	Consensus Recommendation									
4	Other	General Comments		Long term vision is needed to know where the City wants to go, and to make recommendations supporting that vision.	13%	6%	81%	Consensus Recommendation									
5	Other	General Comments		Track savings from efficiency and innovations and ensure departments don't have a mindset that they will just spend the savings.	6%	13%	81%	Consensus Recommendation									
6	Other	General Comments		Re-examine service levels and determine what the city can truly afford. We may not be able to afford current service levels.	0%	19%	81%	Consensus Recommendation									
7	Other	General Comments		Develop benchmark data than allows City to compare its costs to other similar size/age cities, overall and department by department.	0%	25%	75%	Recommendation									
8	Other	General Comments		Investigate code amendments or modifications that can reduce costs (such as crime prevention and response costs)	13%	13%	75%	Recommendation									
9	Other	General Comments		Council needs to stay nimble to respond to better and worse years.	13%	13%	75%	Recommendation									
10	Other	General Comments		Zero based budgeting - each year a department would have to prepare their budget based on actual request by line items to justify expenditures. (2)	13%	13%	75%	Recommendation									
11	Other	General Comments		City should identify, adopt and follow best practices on managing spending.	6%	19%	75%	Recommendation									
12	Other	General Comments		Establish a cost structure competitive with other cities/counties to facilitate future growth.	0%	27%	73%	Recommendation									

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13	Other	General Comments		Set City policy so expense growth rate does not exceed revenue growth rate. All departments share in cuts necessary to stay within revenue growth.	13%	13%	73%	Recommendation									
14	Other	General Comments		Where city benchmarked costs are out of line with its peers, these should be a priority for consideration.	6%	25%	69%	Recommendation									
15	Other	General Comments		Identify investments that can save operating costs in the long run.	13%	19%	69%	Recommendation									
16	Other	General Comments		We applaud the city for the performance tracking program.	7%	27%	67%	Recommendation									
17	Other	General Comments		Cut early - NOW - cut deep. The depth will accumulate \$ much more quickly, freeing up resources unless things actually get worse.	25%	13%	63%	Recommendation									
18	Other	General Comments		Private-public sector partnership that are designed well and implemented well, so working class benefits.	13%	27%	60%	Recommendation									
19	Other	General Comments		Stop counting on a reprieve and budget as though it was worst case scenario.	31%	13%	56%	No Recommendation									
20	Other	General Comments		Set goals to be at median or better for spending, output, and outcome measures in comparison to competitive cities.	13%	33%	53%	No Recommendation									
21	Other	General Comments		Where city benchmarked costs are out of line with its peers, these should be a priority for cuts.	25%	31%	44%	No Recommendation									

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22	Labor	Employee Benefits: Healthcare	R	Take steps now to avoid the potential "Cadillac" health care cost penalty: Plans offered should not require the City to pay the looming \$15M/year ACA penalty. (2)	6%	0%	94%	Consensus Recommendation	\$\$\$	Ongoing			X			X	
23	Labor	Employee Benefits: Healthcare	O	Review health plan benefits and align with market, including comparisons with private sector coverage.	0%	13%	88%	Consensus Recommendation	Requires Further Study								
24	Other	General Comments		Employee Benefits: The City should take steps to reduce the cost of providing employee health care benefits.	0%	14%	86%	Consensus Recommendation									
25	Other	General Comments		Fire: Study Fire Department operations, identify and implement strategies where operations can be changed to reduce costs without significantly impacting public safety.	14%	0%	86%	Consensus Recommendation									
26	Labor	Employee Benefits: Healthcare	P	Set a target expenditure level reduction (for benefits)	6%	13%	81%	Consensus Recommendation	\$\$-\$\$\$								
27	Labor	Employee Benefits: Healthcare	Q	Competitively bid service provider contracts.	6%	13%	81%	Consensus Recommendation	Requires Further Study								City recently bid service provider contracts.
28	Labor	Labor Costs	F	Review all contractual obligations to current "represented" employees for potential reductions in salaries, benefits, etc. through negotiation of contracts.	7%	13%	80%	Consensus Recommendation	Uncertain							X	
29	Other	General Comments		Labor: The City should take steps to reduce costs of employee salaries.	7%	14%	79%	Consensus Recommendation*									
30	Other	General Comments		Pensions: The City should take steps to reduce the City's costs to provide employee pensions.	7%	14%	79%	Consensus Recommendation*									

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					Disagree	Not Sure	Agree				Short Term	Long Term	Council	State	Federal		
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31	Labor	Labor Costs	H	Cap growth of wages at inflation.	13%	13%	75%	Recommendation	\$\$	Ongoing	X	X				X If CPI had been used in developing the 2014 budget, non-represented would increase in cost (\$29K), while represented would decrease by approximately \$1.6M (commissioned: \$871K; non-commissioned: \$480K). Many bargaining units are based on a market study rate, not CPI. For those that are CPI, the City currently uses the regional CPI-W. In analyzing the trend of national vs. regional CPI, the national CPI is only slightly lower than regional.	
32	Labor	Labor Costs	I	Proposed Policy Targets: cap bargained increases at the rate of inflation.	13%	13%	75%	Recommendation	\$\$	Ongoing	X	X				X If CPI had been used in developing the 2014 budget, non-represented would increase in cost (\$29K), while represented would decrease by approximately \$1.6M (commissioned: \$871K; non-commissioned: \$480K). Many bargaining units are based on a market study rate, not CPI. For those that are CPI, the City currently uses the regional CPI-W. In analyzing the trend of national vs. regional CPI, the national CPI is only slightly lower than regional.	
33	Public Safety	Fire Department	AE	Using benchmarking, target for cost per capita for fire.	6%	19%	75%	Recommendation	Uncertain								
34	Labor	Labor Costs	L	Slow / reduce amount of overtime.	19%	13%	69%	Recommendation	Requires Further Study							2012 Actual Overtime Fire: \$ 1.3 M Police \$ 1.9M All Other: \$ 195,025	
35	Public Safety	Police Department	AM	Using benchmarking, target for cost per capita for police.	19%	13%	69%	Recommendation	Uncertain								
36	Public Safety	Fire Department	AD	Do not deploy fire engines for all emergency calls-- save money by reducing number of fire-truck runs.	13%	19%	69%	Recommendation	Requires Further Study	Ongoing							
37	Public Safety	Police Department	AO	Establish financial performance targets to provide incentive not to spend full budget	19%	13%	69%	Recommendation	Uncertain								

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38	Labor	Labor Costs	E	Negotiate salary freeze, slower pay increases, and/or reductions in health ins., retirement/pension benefits with unions	7%	27%	67%	Recommendation	Uncertain							X	
39	Labor	Employee Benefits: Healthcare	W	Ensure changes in policies are applied across all employee groups –represented and non-represented(2)	7%	27%	67%	Recommendation	Uncertain								
40	Public Safety	Fire Department	AL	Develop a more creative ways to have staff on hand to respond to fire calls eg: require department to come up with three other ways to respond to fires with both equipment and personnel.	20%	13%	67%	Recommendation	Requires Further Study							Currently undergoing process evaluation	
41	Labor	Employee Benefits: Healthcare	T	Institute higher deductible	13%	25%	63%	Recommendation	-\$-\$\$\$	Ongoing		X	X			X	
42	Labor	Employee Benefits: Healthcare	U	Increase employee contribution rates (3)	6%	31%	63%	Recommendation	-\$-\$\$\$	Ongoing		X	X			X	
43	Labor	Employee Benefits: Healthcare	V	Increase employee contribution rates for family coverage (2)	6%	31%	63%	Recommendation	-\$-\$\$\$	Ongoing		X	X			X	
44	Labor	Labor Costs	J	Link City union contracts to a regional, not national Consumer Price Index	19%	19%	63%	Recommendation	\$\$	Ongoing	X	X				X If CPI had been used in developing the 2014 budget, non-represented would increase in cost (\$29K), while represented would decrease by approximately \$1.6M (commissioned: \$871K; non-commissioned: \$480K). Many bargaining units are based on a market study rate, not CPI. For those that are CPI, the City currently uses the regional CPI-W. In analyzing the trend of national vs. regional CPI, the national CPI is only slightly lower than regional.	
45	Labor	Labor Costs	N	Conduct a new compensation study that compares total compensation packages rather than salaries alone. This may also include benefits not available to all comparable – training, ability to use fleet vehicle to commute, etc. (2)	13%	25%	63%	Recommendation	Requires Further Study			X	X				

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					1 & 2 Total %	3 %	4 & 5 Total %										
46	Other	Other Cuts/Efficiencies	BD	The City has a lot of city attorneys but still contracts out a lot of legal work. This needs to be examined for possible cost savings.	13%	25%	63%	Recommendation	Requires Further Study								
47	Public Safety	Fire Department	AG	Establish financial performance targets to provide incentive not to spend full budget	19%	19%	63%	Recommendation	Uncertain								
48	Public Safety	Fire Department	AK	Change response protocols and eliminate response to non-emergency calls that "build community support and good will" - lock outs, cats in trees etc.	19%	19%	63%	Recommendation	Requires Further Study							Currently undergoing process evaluation	
49	Other	General Comments		Contracting Out: When and where possible implement contracting out for services if it will save money.	21%	21%	57%	No Recommendation									
50	Contracting Out	Contracting Out	AQ	Facilities Maintenance	13%	31%	56%	Recommendation*	Requires Further Study				X			Would require competitive bid. Unable to determine at this time estimated cost savings, if any.	
51	Contracting Out	Contracting Out	AU	Operation of the Tacoma Dome (retain ownership)	25%	19%	56%	No Recommendation	Requires Further Study				X			Would require competitive bid. Unable to determine at this time estimated cost savings, if any.	
52	Labor	Labor Costs	G	Look at possible positions to eliminate in management: consolidate departments/functions.	25%	19%	56%	No Recommendation	Requires Further Study								
53	Labor	Employee Benefits: Pension	Z	Eliminate defined benefits for future employees (3)	19%	25%	56%	No Recommendation	Requires Further Study				X	X		City currently undergoing process to evaluate retirement program options. Any changes to Police and Fire pension require state action.	
54	Labor	Labor Costs	K	Proposed Policy Target: Set policy to pay median salaries rather than at the 60th or 70th percentile.	13%	31%	56%	Consensus Recommendation*	Requires Further Study				X				
55	Public Safety	Fire Department	AJ	Privatize EMS/Paramedic services and have firefighters be simply firefighters. Bring back the private ambulance services for everyday services and leave the fire department out of this. (3)	25%	19%	56%	No Recommendation	Requires Further Study								
56	Labor	Employee Benefits: Pension	AA	Move all new employees (union/non-union) to a defined contribution program.	20%	27%	53%	No Recommendation	Requires Further Study				X	X			
57	Other	Other Cuts/Efficiencies	BF	More partnerships with cities near-by – University Place, Puyallup, Steilacoom, Lakewood, Federal Way	7%	40%	53%	Recommendation*	Uncertain								

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58	Contracting Out	Contracting Out	AV	Housing division, local employment/apprenticeship Training and HUD: Where city employees replicate services being provided by a non-profit in the city (i.e. Habitat for Humanity, Tacoma Rescue Mission, etc.), convert employee positions into grants for these nonprofit agencies. Create a position specifically to work with pre-existing organizations to beef up their services with the help of city grants.	25%	25%	50%	No Recommendation	Requires Further Study						X			
59	Labor	Employee Benefits: Pension	Y	Reduce city contribution rates to employee pensions.	25%	25%	50%	No Recommendation	Requires Further Study						X	X		Currently, 20% of pay is contributed to fund TERS retirement system (10.8% from City, 9.2% from employee). Any changes to Police and Fire pension require state action.
60	Labor	Labor Costs	A	Furloughs for all departments if possible. It could be as little as 1-2 days per month. Every other month. Even TPD & TFD (I know this will be tough on these two departments). (2)	38%	13%	50%	No Recommendation	\$\$-\$\$\$	One-Time	X					X	One day furlough for all non-represented employees (from 2015 Projection): \$66K. One day furlough for represented employees (from 2015 Projection): Commissioned: \$259K; Non-Commissioned: \$82K	
61	Public Safety	Fire Department	AF	Reduce fire budget through cost savings or head-count reductions.	13%	38%	50%	No Recommendation	Uncertain	Ongoing							Commissioned Firefighter average cost (2014 Budgeted Salary & Benefits): \$136K	
62	Contracting Out	Contracting Out	AR	IT	31%	25%	44%	No Recommendation	Requires Further Study						X		Would require competitive bid. Unable to determine at this time estimated cost savings, if any.	
63	Labor	Employee Benefits: Healthcare	S	Use Health Savings Accounts	19%	38%	44%	No Recommendation	Uncertain									
64	Labor	Employee Benefits: Pension	AC	Determine a strategic course that will do away with abuses of pension payment structure within police and fire departments - and any others identified.	31%	25%	44%	No Recommendation	Requires Further Study						X		Any changes to Police and Fire pension require state action.	
65	Labor	Labor Costs	D	Salary freeze and/or cuts on all non-represented employees. Re-open union contracts to negotiate similar savings.	31%	25%	44%	No Recommendation	Uncertain							X	All non-represented frozen at 2014 salary rates (2015 savings): \$158K All represented/commissioned frozen at 2014 salary rates (2015 savings): \$2,429K All represented/non-commissioned frozen at 2014 salary rates (2015 savings): \$513K	

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66	Public Safety	Police Department	AN	Reduce police budget through cost savings or head-count reductions.	19%	38%	44%	No Recommendation	Uncertain	Ongoing							Commissioned Police Officer average Cost (2014 Budgeted Salary & Benefits): \$132K
67	Contracting Out	Contracting Out	AW	Transfer Fair Housing Division to other external entity	38%	25%	38%	No Recommendation									
68	Contracting Out	Contracting Out	AT	Records Archiving	25%	38%	38%	No Recommendation	Requires Further Study				X				Would require competitive bid. Unable to determine at this time estimated cost savings, if any.
69	Labor	Labor Costs	M	Convert FTEs to "non-represented" status wherever possible.	38%	25%	38%	No Recommendation	Uncertain								
70	Labor	Labor Costs	B	Close city offices - all of them - one day a week for a year - Furloughs for everyone except the police - while the rest of this is sorted.	38%	25%	38%	No Recommendation	\$\$\$	One-Time	X					X	One day furlough for all non-represented employees (from 2015 Projection): \$66K. One day furlough for represented employees (from 2015 Projection): Commissioned: \$259K; Non-Commissioned: \$82K
71	Contracting Out	Contracting Out	AS	Printing	27%	40%	33%	No Recommendation	N/A								Printing and Graphic Services was contracted out in 2012. No in-house printing services are currently provided.
72	Labor	Employee Benefits: Pension	AB	Freeze benefits for current employees.	50%	19%	31%	No Recommendation	Uncertain								Current projected deficit assumes no added benefits (i.e. maintains current benefits with health care inflationary factor for increased cost). Without a reduction in benefits, no cost savings anticipated.
73	Other	Other Cuts/Efficiencies	BA	Reduce contributions to deferred maintenance	56%	13%	31%	No Recommendation	\$\$-\$\$\$	One-Time	X						Would result in higher future costs.
74	Other	Other Cuts/Efficiencies	BI	Using oil based instead of water based paint on road lines – decreasing the frequency of road painting needed.	31%	38%	31%	No Recommendation	Requires Further Study								May require up front costs. Currently the City contracts out for road painting services. The current water based painting machines would need to be converted to use oil based paint.
75	Other	Other Cuts/Efficiencies	BH	Efficiencies could be made in Mental Health Practices at the jail to make sure that prisoners at release are transitioned with enrollment into health care and an appointment with a provider.	19%	50%	31%	No Recommendation	Requires Further Study								
76	Labor	Employee Benefits: Pension	X	Competitively bid out the retirement programs.	53%	20%	27%	No Recommendation	Requires Further Study				X	X			City currently undergoing process to evaluate retirement program options. Any changes to Police and Fire pension require state action.

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77	Other	Other Cuts/Efficiencies	BE	Look more closely at enterprise funds – what can be eliminated or reduced?	20%	53%	27%	No Recommendation	Uncertain								Cost savings to the General Fund would only occur if reducing costs of General Fund supported funds such as Public Assembly Facilities and Parking. Otherwise, savings in enterprise funds stay within enterprise funds.
78	Other	Other Cuts/Efficiencies	BG	Adjust CEO salaries by providing incentives for doing so.	40%	33%	27%	No Recommendation	Uncertain								
79	Other	Other Cuts/Efficiencies	BB	Reduce contributions to reserves	69%	6%	25%	No Recommendation	-\$-\$-\$								Would result in higher risk for unknown emergencies. May impact bond rating and may negatively impact future borrowing.
80	Public Safety	Fire Department	AI	Identify where most fires occur and focus services to those areas. Close or reduce stations with low service levels.	31%	44%	25%	No Recommendation	Requires Further Study	Ongoing							
81	Contracting Out	Contracting Out	AX	Transfer the Tacoma Housing Authority to the Fair Housing Division	60%	20%	20%	No Recommendation	Requires Further Study				X				Tacoma Housing Authority is a separate entity from the City. The Fair Housing Division is a City function. This transfer could result in added costs to the City.
82	Other	Other Cuts/Efficiencies	AY	Divert funds from surface water property taxes and use them for street repairs.	47%	33%	20%	No Recommendation	N/A					X			Surface Water revenues are restricted to the sole purpose of surface water maintenance and improvements.
83	Other	Other Cuts/Efficiencies	AZ	Eliminate/reduce non-essential services	20%	60%	20%	No Recommendation	Uncertain								
84	Other	Other Cuts/Efficiencies	BC	Cut the City Attorney Personnel Services by 15%-20%	38%	44%	19%	No Recommendation	Requires Further Study								Would require further analysis to determine if additional costs would be needed for outside contractual legal support.
85	Public Safety	Fire Department	AH	Cut 10% from long term operating budget, through health care, pension savings	44%	38%	19%	No Recommendation	Uncertain	Ongoing				X			City health care costs are city wide, cannot charge one department more/less than any other. Police/Fire pensions not controlled by the City, they are managed and dictated by the State Department of Retirement Systems.
86	Public Safety	Police Department	AP	Cut 10% from long term operating budget, through health care, pension savings	44%	38%	19%	No Recommendation	Uncertain	Ongoing				X			City health care costs are city wide, cannot charge one department more/less than any other. Police/Fire pensions not controlled by the City, they are managed and dictated by the Department of Retirement Systems.
87	Labor	Labor Costs	C	Reduce the work week for City Hall employees to four days at 10 hours per day.	75%	19%	6%	No Recommendation	\$	One-Time	X					X	Minimal savings from closing the building for one day a week. No other cost savings.

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88	Other	General Comments		Assets: Sell non-essential, surplus and un-used assets	0%	0%	100%	Consensus Recommendation									
89	Assets	Assets	D	Sell non-essential, surplus and un-used assets	6%	6%	88%	Consensus Recommendation	Requires Further Study	One-Time Revenue (Ongoing Maintenance Savings)	X	X	X				
90	Assets	Assets	L	Sell naming rights to public facilities (3) (i.e. Convention Center, Tacoma Dome)	13%	6%	81%	Consensus Recommendation	Requires Further Study	Ongoing	X	X	X			Would require competitive bid. City currently pursuing option to sell naming rights for Tacoma Dome/Convention Center.	
91	Intergovernmental & Non-Tax	Intergovernmental Revenues	AS	Seek reimbursement for and future revenue sharing with South Sound 911 for budgeted expenses for police/fire dispatch services which should now be covered by the county-wide sales tax increase (estimated revenue enhancement (for police dispatch service alone): up to approx. \$7.5M/year)	13%	6%	81%	Consensus Recommendation	Requires Further Study							Estimated Savings of \$1M in 2014 from South Sound 911	
92	Other	General Comments	C	Revenue adds alone do not solve the problem the city faces.	14%	7%	79%	Consensus Recommendation*	N/A								
93	Intergovernmental & Non-Tax	Intergovernmental Revenues	AU	Collect on insurance claims (currently going unclaimed) for emergency services – e.g. hazardous clean up from vehicle collisions	13%	13%	75%	Recommendation	Requires Further Study	Ongoing	X						
94	Intergovernmental & Non-Tax	Intergovernmental Revenues	AT	Resolve revenue sharing dilemma with State over, among other things, 1183's Liquor excise tax – which should provide more revenue to local governments under the scheme to privatize the sale of alcohol	6%	19%	75%	Recommendation	Requires Further Study	Ongoing		X			X	Requires State Action	
95	Intergovernmental & Non-Tax	Non-Tax Revenues, Grants	AH	Keep asking for Federal grants for TPD and TFD.	6%	25%	69%	Recommendation	-\$-\$\$\$	One-Time	X		X			City currently actively applies for all grants available and applicable. Grant awards dependent on funding availability, need, and City competitiveness.	
96	Intergovernmental & Non-Tax	Intergovernmental Revenues	AR	Charge Port of Tacoma service fee(s) for services rendered, including fire and police	13%	19%	69%	Recommendation	Requires Further Study		X	X	X				
97	Taxes	Existing Taxes	Q	Hire companies to aggressively go after companies who are not paying B & O tax (and potentially other taxes)	19%	13%	69%	Recommendation	Requires Further Study	Ongoing	X	X				City currently unable to determine estimated amount of revenue loss from companies not paying or underpaying B&O Taxes.	

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City of Tacoma

#	Category	Sub-Category	Identifier	Topic or Idea	Frequency Distribution			Recommendation Status	Potential Savings	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement			Bargainable	City Staff Notes
					Disagree	Not Sure	Agree				Short Term	Long Term	Council	State	Federal		
					1 & 2 Total %	3 %	4 & 5 Total %										
98	Taxes	Other Taxes	X	Make sure that Tacoma Power passes the utility tax increase (if approved) so that the city actually secures the additional revenue.	25%	6%	69%	Recommendation	\$\$\$	Ongoing	X	X	X	X		If 2% gross earnings tax increase to power, telephone and natural gas companies was approved by voters in November, \$10M-11M would be generated annually dedicated to street maintenance.	
99	Assets	Assets	E	Apply proceeds of asset sales to pay down outstanding debt.	13%	25%	63%	Recommendation	Requires Further Study	One-Time		X	X			Application of proceeds to outstanding debt may be difficult in some cases, as much of City's debt is un-callable (i.e. cannot be paid off early).	
100	Other	Other Revenue	AW	Review and eliminate tax loop holes	13%	25%	63%	Recommendation									
101	Assets	Assets	P	Sell advertising space on City properties – e.g. Light Link Rail, Fire trucks, Police cars (Bail Bonds, DUI attorneys, etc.)	20%	20%	60%	Recommendation	Requires Further Study	Ongoing	X	X	X				
102	Assets	Assets	N	Double the utilization at the Convention Center.	25%	25%	50%	No Recommendation	Requires Further Study	One-Time	X	X				Recently changed marketing strategy to try and promote more event bookings. On site hotel/ additional hotel rooms within close proximity (walking distance) required for any significant increase in bookings.	
103	Assets	Assets	K	Lease out operations/management of publicly owned facilities requiring a general fund subsidy if it can save money. (List of assets includes: parking, rail, convention center, Dome, stadium.)	19%	31%	50%	Recommendation*	Requires Further Study	Ongoing		X	X			Would require competitive bid. Unable to determine at this time estimated revenue or cost savings, if any. See above related notes.	
104	Intergovernmental & Non-Tax	Non-Tax Revenues, Grants	AP	Increase fines for parking/ traffic violations	19%	31%	50%	No Recommendation	\$\$-\$	Ongoing	X		X				
105	other	General Comments		Fees and Fines: Increase Fees and Fines	21%	29%	50%	No Recommendation									
106	Taxes	B & O Tax	R	Raise the B & O tax by 0.1% (2)	31%	19%	50%	No Recommendation	\$\$\$	Ongoing	X		X			Raising B&O by .1% is additional \$26K. Raising B&O tax rates to .15% is additional \$2.8M.	
107	Intergovernmental & Non-Tax	Non-Tax Revenues, Grants	AI	Sell permits for monthly, yearly parking and allow parking in specific areas on downtown streets	20%	33%	47%	No Recommendation	Requires Further Study								

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108	Assets	Assets	M	Increase bookings at the Tacoma Dome by 20%.	25%	31%	44%	No Recommendation	Requires Further Study	One-Time	X	X				Bookings impacted by regional competition, touring cycles, key relationships with agents/promoters, and ability to provide positive customer experience. Recently hired booking manager for increased focus on increasing bookings/ revenue. Key renovations (i.e. seating) necessary to remain competitive/ increase bookings by any significant number.	
109	Assets	Assets	G	Sell Tacoma Dome	44%	13%	44%	No Recommendation	Requires Further Study	One-Time		X	X			Would require competitive bid. Unable to determine at this time estimated revenue that may be generated, if any. Bids would need to cover the outstanding debt on Tacoma Dome is \$2.3M	
110	Intergovernmental & Non-Tax	Non-Tax Revenues, Grants	AO	Increase fines for false alarms (fire and burglary)	31%	25%	44%	No Recommendation	\$-\$\$	Ongoing	X		X			For every 10% increase in False Alarm fees for burglary, would generate estimated \$30K in 2015. Fire false alarms are set at cost recovery and cannot be increased without further study.	
111	Taxes	B & O Tax	U	Expand categories of business subject to B & O Tax to include: precious metal and monetized bullion sales	31%	25%	44%	No Recommendation	\$	Ongoing		X	X			Estimated additional \$1K in 2015.	
112	Assets	Assets	H	Sell Cheney stadium	50%	13%	38%	No Recommendation	Requires Further Study	One-Time		X	X			Would require competitive bid. Unable to determine at this time estimated revenue that may be generated, if any. Bids would need to cover cost of any outstanding debt (\$42 M) associated with building.	
113	Assets	Assets	I	Sell Tacoma Rail	38%	25%	38%	No Recommendation	Requires Further Study	One-Time		X	X			Would require competitive bid. Unable to determine at this time estimated revenue or cost savings, if any. Bids would need to cover the cost of the \$5.8M in outstanding debt.	
114	Intergovernmental & Non-Tax	Non-Tax Revenues, Grants	AL	Increase permitting fees to cover full cost of permitting process (eliminate General Fund subsidy)	50%	13%	38%	No Recommendation	N/A							Currently, permitting fees cover the cost of permitting related activities and operations. The subsidy provided by the General Fund covers General Fund costs that can not be paid by permitting fees such as long term planning.	

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					1 & 2 Total %	3 %	4 & 5 Total %				Short Term	Long Term	Council	State	Federal		
115	Other	Other Revenue	AV	Include in future 2015-2016 biennial budget forecasts the projected revenue from the 2015 US Open @ Chambers Bay – which is projected (conservatively) to bring in \$150-200M of outside money, much of which will be spent in Tacoma (hotels, taxi, restaurants, etc.)	25%	38%	38%	No Recommendation	Requires Further Study	One-Time							May impact possible projected forecast revenues and deficit in 2015-2016. Difficult to determine exact impact US Open will have on Tacoma revenues at this time.
116	Taxes	Other Taxes	AC	Seek voter approved sales tax increase (Criminal Justice .1%)	38%	25%	38%	No Recommendation	\$\$\$	Ongoing	X	X	X	X			Would generate additional \$4 million in 2015. One-third of taxes required to be spent on criminal justice and/or fire protection.
117	Taxes	Other Taxes	AB	Expand admissions tax to cover non-profit arts events.	31%	31%	38%	No Recommendation	\$\$\$	Ongoing	X		X				Expansion would generate estimated \$1.1M in 2015.
118	Taxes	B & O Tax	W	Reduce B&O tax threshold for individual businesses to lower level (i.e. \$20K)	44%	19%	38%	No Recommendation	\$\$\$	Ongoing	X		X				Estimated \$1.2M in additional revenue in 2015.
119	Assets	Assets	J	Sell City owned parking lots	38%	31%	31%	No Recommendation	Requires Further Study	One-Time		X	X				Would require competitive bid. Unable to determine at this time estimated revenue that may be generated, if any. Bids would need to cover cost of any outstanding debt (\$24.5M) associated with building.
120	Assets	Assets	O	Investigate the sale of TPU. Put proceeds to one-time expenses (road infrastructure)	31%	38%	31%	No Recommendation									
121	Intergovernmental & Non-Tax	Non-Tax Revenues, Grants	AN	Increase other license fees	31%	38%	31%	No Recommendation	\$	Ongoing	X		X				For every 10% increase in Animal license fees, would generate estimated \$25K in 2015. Other license fees such as regulatory licenses are set at cost recovery and cannot be increased without further study on associated costs to review licenses.
122	Taxes	Other Taxes	AF	Promote a state income tax, working with other cities.	63%	6%	31%	No Recommendation	Uncertain		X	X	X		X		
123	Taxes	Other Taxes	AD	Seek further voter approvals of Gross Earnings Tax on utilities	44%	25%	31%	No Recommendation	-\$-\$-\$	Ongoing	X	X	X	X			Amount generated would vary by utility
124	Taxes	Other Taxes	AE	Seek property tax levy lid lift.	31%	38%	31%	No Recommendation	-\$-\$-\$	Ongoing	X	X	X	X			Amount generated would depend on amount requested and trends in assessed values on property.
125	Other	General Comments		B&O: Raise and/or expand B&O tax rates.	43%	29%	29%	No Recommendation									
126	Taxes	B & O Tax	V	Reduce B&O tax rate	43%	29%	29%	No Recommendation									

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127	Intergovernmental & Non-Tax	Non-Tax Revenues, Grants	AG	Increase fees 20% across the board	27%	47%	27%	No Recommendation	\$-\$\$	Ongoing	X		X			If all fees increased, estimated at \$200K for 2015. Includes fees such as Library Fines, Ambulance Fees, False Alarm Fees, Copy Charges, etc.	
128	Assets	Assets	F	Sell Convention Center	44%	31%	25%	No Recommendation	Requires Further Study	One-Time		X	X			Would require competitive bid. Unable to determine at this time estimated revenue that may be generated, if any. Bids would need to cover the outstanding debt associated with facility of \$91M.	
129	Intergovernmental & Non-Tax	Non-Tax Revenues, Grants	AJ	Equity charge all vehicles that use the roads	50%	25%	25%	No Recommendation	Uncertain								
130	Intergovernmental & Non-Tax	Non-Tax Revenues, Grants	AM	Increase business license fees	25%	50%	25%	No Recommendation	\$-\$\$	Ongoing	X		X			For every 10% increase, would generate estimated \$150K in 2015.	
131	Taxes	Other Taxes	AA	Increase admissions tax	50%	25%	25%	No Recommendation	Uncertain	Ongoing	X		X		X	The City is at the maximum rate of 5% for admissions tax per RCW 35.21.280.	
132	Taxes	B & O Tax	S	Expand categories of business subject to B & O Tax to include: all non-profit organizations	40%	40%	20%	No Recommendation	Requires Further Study	Ongoing		X	X			Amount of gross income generated by non-profit organizations would need to be determined.	
133	Other	Other Revenue	AX	Bonding of one-time significant/emergency capital expenses. (\$40M over multiple years depending on tool) There would be a list of projects and a horizon for tax collection and project completion.	31%	50%	19%	No Recommendation	Uncertain								
134	Taxes	B & O Tax	T	Expand categories of business subject to B & O Tax to include: private operated kindergartens	50%	31%	19%	No Recommendation	\$	Ongoing		X	X			Estimated additional \$4K in 2015.	
135	Taxes	Other Taxes	Y	Utility and Gross earnings taxes should be increased to ensure all taxable enterprises not exempt as a result of governmental status are taxed at the full tax allowed w/o vote of the people (e.g., eliminating any exemptions now in place under these taxes).	31%	50%	19%	No Recommendation	Requires Further Study							There are no enterprises that are exempt from paying utility and gross earnings taxes. There may be certain activities exempt, but would require further study to determine possible elimination of exemptions.	
136	Taxes	Other Taxes	Z	Ask taxpayers to donate property tax to specific items (including items designated by taxpayer)	63%	19%	19%	No Recommendation	Uncertain			X					
137	Other	General Comments	A	Revenue adds are not necessary	71%	14%	14%	No Recommendation	N/A								

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138	Other	General Comments	B	Do not tax citizens to raise revenue	64%	21%	14%	No Recommendation	N/A								
139	Intergovernmental & Non-Tax	Intergovernmental Revenues	AQ	Increase in intergovernmental transfers	13%	73%	13%	No Recommendation	Uncertain								
140	Intergovernmental & Non-Tax	Non-Tax Revenues, Grants	AK	Charge property owners with parking areas a road maintenance fee based on the number of parking spaces the property has.	50%	38%	13%	No Recommendation	Requires Further Study								