

City of Tacoma General Fund
Rating of Budget Policies and Practices Recommendations
 Fiscal Sustainability Task Force

Please rate the following efficiencies, reductions, and best practice recommendations provided by individual members of the Fiscal Sustainability Task Force. Please submit completed ballots to the Karen Reed (Kreedconsult@comcast.net) by Friday, Oct., 11. Karen Reed (with city staff assistance) will anonymously tabulate the final results to be presented to the Fiscal Sustainability Task Force on Oct. 16. Ballots will be confidential.

Should you need additional or clarifying information on filling out the survey below, please contact Tadd Wille at 253-591-5818.

Directions: On the specific items in the table below, rate each item from 5 to 1 where:

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

Rating	General Comments -- Budget Policies & Practices Which of these ideas should be forwarded to the council? How strongly do you agree/disagree with these statements?
	Develop benchmark data than allows City to compare its costs to other similar size/age cities, overall and department by department.
	Where city benchmarked costs are out of line with its peers, these should be a priority for consideration.
	Where city benchmarked costs are out of line with its peers, these should be a priority for cuts.
	Establish a cost structure competitive with other cities/counties to facilitate future growth.
	Set goals to be at median or better for spending, output, and outcome measures in comparison to competitive cities.
	Set City policy so expense growth rate does not exceed revenue growth rate. All departments share in cuts necessary to stay within revenue growth.
	Cut early - NOW - cut deep. The depth will accumulate \$ much more quickly, freeing up resources unless things actually get worse.

Rating	General Comments -- Budget Policies & Practices Which of these ideas should be forwarded to the council? How strongly do you agree/disagree with these statements?
	Stop counting on a reprieve and budget as though it was worst case scenario.
	Private-public sector partnership that are designed well and implemented well, so working class benefits.
	Re-examine service levels and determine what the city can truly afford. We may not be able to afford current service levels.
	Cannot address budget challenges without addressing salaries and benefits
	Zero based budgeting - each year a department would have to prepare their budget based on actual request by line items to justify expenditures. (2)
	City should identify, adopt and follow best practices on managing spending.
	Track savings from efficiency and innovations and ensure departments don't have a mindset that they will just spend the savings.
	Re-evaluate performance targets for revenue generating assets – targets should be set at levels to minimize the need for general fund subsidy.
	We applaud the city for the performance tracking program.
	Long term vision is needed to know where the City wants to go, and to make recommendations supporting that vision.
	We need to address this situation in a way that will attract businesses and residents to the city.
	Investigate code amendments or modifications that can reduce costs (such as crime prevention and response costs)
	Identify investments that can save operating costs in the long run.
	Council needs to stay nimble to respond to better and worse years.

City of Tacoma General Fund
Rating of Efficiencies, Cuts, and Best Practice Recommendations - DRAFT
 Fiscal Sustainability Task Force

Please rate the following efficiencies, reductions, and best practice recommendations provided by individual members of the Fiscal Sustainability Task Force. Please submit completed ballots to the Karen Reed (Kreedconsult@comcast.net) by Friday, Oct., 11. Karen Reed (with city staff assistance) will anonymously tabulate the final results to be presented to the Fiscal Sustainability Task Force on Oct. 16. Ballots will be confidential. The information below is preliminary and may change as further detail/clarification becomes available.

Should you need additional or clarifying information on filling out the survey below, please contact Tadd Wille at 253-591-5818.

Directions: On the specific items in the table below, rate each item from 5 to 1 where:
5 = Agree strongly the city should pursue this idea
4 = Agree
3 = Not sure/ have concerns
2 = Disagree
1 = Disagree strongly

Potential Savings:
0 = No Impact
\$ = Less than \$100,000
\$\$ = \$100,000 to 1,000,000
\$\$\$ = Greater than \$1,000,000
Uncertain = Need more detailed recommendation for estimate
Would Require Further Study = More information needed to estimate savings (may require initial costs)

Potential Implementation Timeline:
Short Term = Before 2015
Long Term = After 2015

Rating	General Comments -- How strongly do you agree/disagree with these statements?
	Labor: The City should take steps to reduce costs of employee salaries.
	Employee Benefits: The City should take steps to reduce the cost of providing employee health care benefits.
	Pensions: The City should take steps to reduce the City's costs to provide employee pensions.
	Fire: Study Fire Department operations, identify and implement strategies where operations can be changed to reduce costs without significantly impacting public safety.
	Contracting Out: When and where possible implement contracting out for services if it will save money.

Rating	Category / Recommendation	Potential Savings	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement			Bargainable	City Staff Notes
				Short Term	Long Term	Council	State	Federal		
Labor Costs (15 comments on labor cost savings ideas). The City should take steps to reduce costs of employee salaries.										
	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)	\$\$-\$\$\$	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
	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.	\$\$\$	One-Time	X				X	Minimal savings from closing the building for one day a week. No other cost savings.
	C	Reduce the work week for City Hall employees to four days at 10 hours per day.	\$	One-Time	X				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
	D	Salary freeze and/or cuts on all non-represented employees. Re-open union contracts to negotiate similar savings.	Uncertain						X	
	E	Negotiate salary freeze, slower pay increases, and/or reductions in health ins., retirement/pension benefits with unions	Uncertain						X	
	F	Review all contractual obligations to current "represented" employees for potential reductions in salaries, benefits, etc. through negotiation of contracts.	Uncertain						X	
	G	Look at possible positions to eliminate in management: consolidate departments/ functions.	Requires Further Study							
	H	Cap growth of wages at inflation.	\$\$	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
	I	Proposed Policy Targets: cap bargained increases at the rate of inflation.	\$\$	Ongoing	X	X			X	

Rating	Category / Recommendation	Potential Savings	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement			Bargainable	City Staff Notes
				Short Term	Long Term	Council	State	Federal		
	J Link City union contracts to a regional, not national Consumer Price Index	\$\$	Ongoing	X	X				X	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.
	K Proposed Policy Target: Set policy to pay median salaries rather than at the 60th or 70th percentile.	Requires Further Study				X				
	L Slow / reduce amount of overtime.	Requires Further Study								2012 Actual Overtime Fire: \$ 1.3 M Police \$ 1.9M All Other: \$ 195,025
	M Convert FTEs to “non-represented” status wherever possible.	Uncertain								
	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)	Requires Further Study			X	X				
Employee Benefits : Health Care (12 comments) The City should take steps to reduce the cost of providing employee health care benefits.										
	O Review health plan benefits and align with market, including comparisons with private sector coverage.	Requires Further Study								
	P Set a target expenditure level reduction (for benefits)	\$-\$\$\$								
	Q Competitively bid service provider contracts.	Requires Further Study								City recently bid service provider contracts.
	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)	\$\$\$	Ongoing			X			X	
	S Use Health Savings Accounts	Uncertain								
	T Institute higher deductible	\$-\$\$\$	Ongoing		X	X			X	
	U Increase employee contribution rates (3)	\$-\$\$\$	Ongoing		X	X			X	
	V Increase employee contribution rates for family coverage (2)	\$-\$\$\$	Ongoing		X	X			X	
	W Ensure changes in policies are applied across all employee groups –represented and non-represented(2)	Uncertain								

Rating	Category / Recommendation	Potential Savings	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement			Bargainable	City Staff Notes
				Short Term	Long Term	Council	State	Federal		
Employee Benefits: Pension (8 comments) The City should take steps to reduce the City's costs to provide employee pensions										
	X	Competitively bid out the retirement programs.	Requires Further Study				X	X		City currently undergoing process to evaluate retirement program options. Any changes to Police and Fire pension require state action.
	Y	Reduce city contribution rates to employee pensions.	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.
	Z	Eliminate defined benefits for future employees (3)	Requires Further Study				X	X		City currently undergoing process to evaluate retirement program options. Any changes to Police and Fire pension require state action.
	AA	Move all new employees (union/non-union) to a defined contribution program.	Requires Further Study				X	X		
	AB	Freeze benefits for current employees.	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.
	AC	Determine a strategic course that will do away with abuses of pension payment structure within police and fire departments - and any others identified.	Requires Further Study					X		Any changes to Police and Fire pension require state action.

Rating	Category / Recommendation	Potential Savings	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement			Bargainable	City Staff Notes
				Short Term	Long Term	Council	State	Federal		
Fire Department (10 comments) Study Fire Department operations, identify and implement strategies where operations can be changed to reduce costs without significantly impacting public safety.										
	AD	Do not deploy fire engines for all emergency calls-- save money by reducing number of fire-truck runs.	Requires Further Study	Ongoing						
	AE	Using benchmarking, target for cost per capita for fire.	Uncertain							
	AF	Reduce fire budget through cost savings or head-count reductions.	Uncertain	Ongoing						Commissioned Firefighter average cost (2014 Budgeted Salary & Benefits): \$136K
	AG	Establish financial performance targets to provide incentive not to spend full budget	Uncertain							
	AH	Cut 10% from long term operating budget, through health care, pension savings	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.
	AI	Identify where most fires occur and focus services to those areas. Close or reduce stations with low service levels.	Requires Further Study	Ongoing						
	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)	Requires Further Study							
	AK	Change response protocols and eliminate response to non-emergency calls that "build community support and good will" - lock outs, cats in trees etc.	Requires Further Study							Currently undergoing process evaluation
	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.	Requires Further Study							Currently undergoing process evaluation

Rating	Category / Recommendation		Potential Savings	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement			Bargainable	City Staff Notes
					Short Term	Long Term	Council	State	Federal		
Police Department (4 comments)											
	AM	Using benchmarking, target for cost per capita for police.	Uncertain								
	AN	Reduce police budget through cost savings or head-count reductions.	Uncertain	Ongoing							Commissioned Police Officer average Cost (2014 Budgeted Salary & Benefits): \$132K
	AO	Establish financial performance targets to provide incentive not to spend full budget	Uncertain								
	AP	Cut 10% from long term operating budget, through health care, pension savings	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.
Contracting Out – (ST and LT) (5 comments) Study and where possible implement contracting out for services if it will save money											
	AQ	Facilities Maintenance	Requires Further Study					X			Would require competitive bid. Unable to determine at this time estimated cost savings, if any.
	AR	IT	Requires Further Study					X			Would require competitive bid. Unable to determine at this time estimated cost savings, if any.
	AS	Printing	N/A								Printing and Graphic Services was contracted out in 2012. No in-house printing services are currently provided.
	AT	Records Archiving	Requires Further Study					X			Would require competitive bid. Unable to determine at this time estimated cost savings, if any.
	AU	Operation of the Tacoma Dome (retain ownership)	Requires Further Study					X			Would require competitive bid. Unable to determine at this time estimated cost savings, if any.

Rating	Category / Recommendation	Potential Savings	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement			Bargainable	City Staff Notes
				Short Term	Long Term	Council	State	Federal		
	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.	Requires Further Study				X				
	AW Transfer Fair Housing Division to other external entity									
	AX Transfer the Tacoma Housing Authority to the Fair Housing Division	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.

Rating	Category / Recommendation	Potential Savings	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement			Bargainable	City Staff Notes
				Short Term	Long Term	Council	State	Federal		
Other Cuts/Efficiencies										
	AY	Divert funds from surface water property taxes and use them for street repairs.	N/A					X		Surface Water revenues are restricted to the sole purpose of surface water maintenance and improvements.
	AZ	Eliminate/reduce non-essential services	Uncertain							
	BA	Reduce contributions to deferred maintenance	\$-\$\$\$	One-Time	X					Would result in higher future costs.
	BB	Reduce contributions to reserves	\$-\$\$\$							Would result in higher risk for unknown emergencies. May impact bond rating and may negatively impact future borrowing.
	BC	Cut the City Attorney Personnel Services by 15%-20%	Requires Further Study							Would require further analysis to determine if additional costs would be needed for outside contractual legal support.
	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.	Requires Further Study							
	BE	Look more closely at enterprise funds – what can be eliminated or reduced?	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.
	BF	More partnerships with cities near-by – University Place, Puyallup, Steilacoom, Lakewood, Federal Way	Uncertain							
	BG	Adjust CEO salaries by providing incentives for doing so.	Uncertain							
	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.	Requires Further Study							

Rating	Category / Recommendation		Potential Savings	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement			Bargainable	City Staff Notes
					Short Term	Long Term	Council	State	Federal		
	BI	Using oil based instead of water based paint on road lines – decreasing the frequency of road painting needed.	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.

City of Tacoma General Fund
Rating of Revenue Recommendations - DRAFT
 Fiscal Sustainability Task Force

Please rate the following efficiencies, reductions, and best practice recommendations provided by individual members of the Fiscal Sustainability Task Force. Please submit completed ballots to the Karen Reed (Kreedconsult@comcast.net) by Friday, Oct., 11. Karen Reed (with city staff assistance) will anonymously tabulate the final results to be presented to the Fiscal Sustainability Task Force on Oct. 16. Ballots will be confidential. The information below is preliminary and may change as further detail/clarification becomes available.

Should you need additional or clarifying information on filling out the survey below, please contact Tadd Wille at 253-591-5818.

Directions: On the specific items in the table below, rate each item from 5 to 1 where:
5 = Agree strongly the city should pursue this idea
4 = Agree
3 = Not sure/ have concerns
2 = Disagree
1 = Disagree strongly

Potential Revenue:
0 = No Impact
\$ = Less than \$100,000
\$\$ = \$100,000 to 1,000,000
\$\$\$ = Greater than \$1,000,000
Uncertain = Need more detailed recommendation for estimate
Would Require Further Study = More information needed to estimate savings (may require initial costs)

Potential Implementation Timeline:
Short Term = Before 2015
Long Term = After 2015

Rating	General Comments -- How strongly do you agree/disagree with these statements?
	Assets: Sell non-essential, surplus and un-used assets
	B&O: Raise and/or expand B&O tax rates.
	Fees and Fines: Increase Fees and Fines

Rating	Category / Recommendation	Potential Revenue	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement				City Staff Notes
				Short Term	Long Term	Council	Citizen Vote	State	Federal	
General Comments/Observations/Suggestions										
	A	Revenue adds are not necessary	N/A							
	B	Do not tax citizens to raise revenue	N/A							
	C	Revenue adds alone do not solve the problem the city faces.	N/A							
Asset Sales / Naming Rights /Asset Operations (14) (Note: asset sales were sometimes proposed as savings, rather than revenue adds—reduction of ongoing O&M or ability to pay off debt.)										
	D	Sell non-essential, surplus and un-used assets	Requires Further Study	One-Time Revenue (Ongoing Maintenance Savings)	X	X	X			
	E	Apply proceeds of asset sales to pay down outstanding debt.	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).
	F	Sell Convention Center	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.
	G	Sell Tacoma Dome	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
	H	Sell Cheney stadium	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.

Rating	Category / Recommendation	Potential Revenue	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement				City Staff Notes
				Short Term	Long Term	Council	Citizen Vote	State	Federal	
I	Sell Tacoma Rail	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.
J	Sell City owned parking lots	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.
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.)	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.
L	Sell naming rights to public facilities (3) (i.e. Convention Center, Tacoma Dome)	Requires Further Study	Ongoing	X	X	X				Would require competitive bid. City currently pursuing option to sell naming rights for Tacoma Dome/Convention Center.
M	Increase bookings at the Tacoma Dome by 20%.	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.

Rating	Category / Recommendation	Potential Revenue	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement				City Staff Notes
				Short Term	Long Term	Council	Citizen Vote	State	Federal	
N	Double the utilization at the Convention Center.	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.
O	Investigate the sale of TPU. Put proceeds to one-time expenses (road infrastructure)									
P	Sell advertising space on City properties – e.g. Light Link Rail, Fire trucks, Police cars (Bail Bonds, DUI attorneys, etc.)	Requires Further Study	Ongoing	X	X	X				
Enforcement of Existing Taxes, Regulations (4)										
Q	Hire companies to aggressively go after companies who are not paying B & O tax (and potentially other taxes)	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.
B & O Tax— (4 comments --- sub-ideas separated out)										
R	Raise the B & O tax by 0.1% (2)	\$\$\$	Ongoing	X		X				Raising B&O by .1% is additional \$26K. Raising B&O tax rates to .15% is additional \$2.8M.
	Expand categories of business subject to B & O Tax to include:									
S	<i>all non-profit organizations</i>	Requires Further Study	Ongoing		X	X				Amount of gross income generated by non-profit organizations would need to be determined.
T	<i>private operated kindergartens</i>	\$	Ongoing		X	X				Estimated additional \$4K in 2015.
U	<i>precious metal and monetized bullion sales</i>	\$	Ongoing		X	X				Estimated additional \$1K in 2015.
V	Reduce B&O tax rate									
W	Reduce B&O tax threshold for individual businesses to lower level (i.e. \$20K)	\$\$\$	Ongoing	X		X				Estimated \$1.2M in additional revenue in 2015.
Other Taxes										
X	Make sure that Tacoma Power passes the utility tax increase (if approved) so that the city actually secures the additional revenue.	\$\$\$	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.

Rating	Category / Recommendation	Potential Revenue	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement				City Staff Notes
				Short Term	Long Term	Council	Citizen Vote	State	Federal	
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).	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.
Z	Ask taxpayers to donate property tax to specific items (including items designated by taxpayer)	Uncertain			X					
AA	Increase admissions tax	Uncertain	Ongoing	X		X		X		The City is at the maximum rate of 5% for admissions tax per RCW 35.21.280.
AB	Expand admissions tax to cover non-profit arts events.	\$\$\$	Ongoing	X		X				Expansion would generate estimated \$1.1M in 2015.
AC	Seek voter approved sales tax increase (Criminal Justice .1%)	\$\$\$	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.
AD	Seek further voter approvals of Gross Earnings Tax on utilities	\$-\$\$\$	Ongoing	X	X	X	X			Amount generated would vary by utility
AE	Seek property tax levy lid lift.	\$-\$\$\$	Ongoing	X	X	X	X			Amount generated would depend on amount requested and trends in assessed values on property.
AF	Promote a state income tax, working with other cities.	Uncertain		X	X	X		X		

Rating	Category / Recommendation	Potential Revenue	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement				City Staff Notes	
				Short Term	Long Term	Council	Citizen Vote	State	Federal		
Other Non-Tax Revenues, Grants (8 comments, divided out)											
	AG	Increase fees 20% across the board	\$-\$\$	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.
	AH	Keep asking for Federal grants for TPD and TFD.	\$-\$\$\$	One-Time	X		X				City currently actively applies for all grants available and applicable. Grant awards dependent on funding availability, need, and City competitiveness.
	AI	Sell permits for monthly, yearly parking and allow parking in specific areas on downtown streets	Requires Further Study								
	AJ	Equity charge all vehicles that use the roads	Uncertain								
	AK	Charge property owners with parking areas a road maintenance fee based on the number of parking spaces the property has.	Requires Further Study								
	AL	Increase permitting fees to cover full cost of permitting process (eliminate General Fund subsidy)	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.
	AM	Increase business license fees	\$-\$\$	Ongoing	X		X				For every 10% increase, would generate estimated \$150K in 2015.
	AN	Increase other license fees	\$	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.
	AO	Increase fines for false alarms (fire and burglary)	\$-\$\$	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.

Rating	Category / Recommendation	Potential Revenue	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement				City Staff Notes
				Short Term	Long Term	Council	Citizen Vote	State	Federal	
	AP Increase fines for parking/ traffic violations	\$-\$\$	Ongoing	X		X				
Intergovernmental Revenues (state, other governments) (5 comments)										
	AQ Increase in intergovernmental transfers	Uncertain								
	AR Charge Port of Tacoma service fee(s) for services rendered, including fire and police	Requires Further Study		X	X	X				
	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)	Requires Further Study								Estimated Savings of \$1M in 2014 from South Sound 911
	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	Requires Further Study	Ongoing		X			X		Requires State Action
	AU Collect on insurance claims (currently going unclaimed) for emergency services – e.g. hazardous clean up from vehicle collisions	Requires Further Study	Ongoing	X						

Rating	Category / Recommendation	Potential Revenue	Savings (One-Time/Ongoing)	Implementation Timeline		Implementation Requirement				City Staff Notes
				Short Term	Long Term	Council	Citizen Vote	State	Federal	
Other Revenue Related Recommendations (2 comments)										
	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.)	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.
	AW	Review and eliminate tax loop holes								
	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.	Uncertain							