	AMOUNT	IBA POSITION/REMARKS
Dension Frenkland		A survey this is a set is set for EV00 hot was how 20 more
Pension Funding:		Agree, this is optional for FY08 but prudent, 20 year amortization required for FY09.
	\$137.7 M	
ARC	20.0 M	
ARC+	7 3 M	
Retiree Health Payback		
IRS Payback	0.5 M \$984.M M	
Offset Contribution		
Retiree Health:		Agree, \$5.0M for Trust in FY07 Budget – when will
Total		Trust be established?
	\$ 23.1 M	
Pay As You Go	\$5. <b>0</b> 8M M	
Trust Fund		
Deferred Maintenance:		Agree, pending development of contingency plan to
Total		projects tied to land sales and Council approval of
		strategy on 5/21/07; projects need to be prioritized;
		inclusion of bond proceeds still under review by IBA.
	\$ 13.2M	
	15.2 M	
Cash	15.3 M	
Property Sales	\$4.83M3 M	
Bond Proceeds Reserves 6% of General Fund	\$ 66.1 M	Agree, need Reserves Policy.
	φ 00.1 WI	Agiee, need Reserves Folicy.
Total		
1		

Stormwater:		Agree, need to monitor department's ability to expend this increased allocation.
Permit Compliance	\$ 19.7 M	
Street sweeping/storm drains	ψ 17.7 Ινι	
	\$2.92M6 M	
ADA Compliance Projects Total	\$ 10.0 M	Agree, but ADA projects are tied exclusively to land sales, if sales not achieved, contingency plan is needed for ADA.
	AMOUNT	IBA POSITION/REMARKS
Leveraging of City Assets	\$ 15.4 M	Council approval of strategy pending 5/21/07, need contingency plan if sales not achieved.
Tourism Marketing District (TMD)	\$ 5.0 M	Disagree, revenue should not be included in budget until after critical action steps including affirmative vote of hoteliers.

Position Reductions:		Agree for FT, majority are vacancy reductions. Disagree with assessment of "no service level impacts." Disagree for PT – monies are not being reduced, positions are being removed from FTE count and from budget document. Lacks transparency/will reflect inaccurate FTE count/lose ability to accurately benchmark or analyze historical trends.
	\$ uncertain	
671.5 full time		
All Funds 77.3 part time FTE		
296.1 full time	\$ uncertain	
	5 uncertain	
General Fuild part time FTE		
Business Process Reengineering (BPR)	\$ uncertain	Reductions are reflected in position counts above. IBA has confirmed 16.7 General Fund and 208.4 for All Funds. Others are vacancy reductions or tied to workload reductions. BPR process improvements also needed.
385.7 All Funds		
Managed Competition 71.9 General Fund	N/A	Schedule for Managed Competition process is uncertain, savings likely captured in BPRs.

\$ 5.8 M	Also, need annual systematic procedures for encumbrance review.
\$ 5.8 M	encumbrance review.
\$ 5.8 M	
\$ 3.0 M	
\$_140,9 M	
2.1 11	
	\$ 3.0 M <u>\$ 10.9 M</u> 2.1 M 

\* Represents BPRs for Fleet Services, MWWD, Publishing, Streets, Engineering and Capital Projects, Police and Development Services.