

15 YEAR ANALYSIS OF CITYWIDE PERSONNEL COSTS AND BENEFITS

Item	TYPE	FY 2007 ADOPTED	FY 2008 ADOPTED	FY 2009 ADOPTED	FY 2010 ADOPTED	FY 2011 ADOPTED	FY 2012 ADOPTED	FY 2013 ADOPTED	FY 2014 ADOPTED
1 Total annual salary / personnel pay and benefits (all inclusive) expense; % increase from previous year; Adopted FTE	Adopted	\$ 236,733,676 2,453.53	\$ 265,831,945 12.3% 2,628.65	\$ 267,219,170 0.5% 2,636.30	\$ 256,117,112 -4.2% 2,619.46	\$ 256,443,557 0.1% 2,647.12	\$ 267,145,723 4.2% 2,693.27	\$ 268,334,903 0.4% 2,686.85	\$ 271,113,443 1.0% 2,476.11
2 Total annual expense	Adopted	\$ 754,909,957	\$ 1,099,131,996	\$ 994,567,611	\$ 1,003,734,254	\$ 883,498,201	\$ 992,994,022	\$ 1,153,626,371	\$ 894,182,525
3 Annual salary / personnel pay and benefit expense % of total expense	Adopted	31.4%	24.2%	26.9%	25.5%	29.0%	26.9%	23.3%	30.3%
4 Staff pay and benefit (including all pay and benefits) mean/average for each year(average of the individual staff amounts)	Adopted	\$ 96,487	\$ 101,129	\$ 101,361	\$ 97,775	\$ 96,876	\$ 99,190	\$ 99,870	\$ 109,492
5 Staff pay and benefit (Including all pay and benefits) max for each year (the max amount of the individual staff amounts)	Adopted	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	\$ 534,354	\$ 385,817
6 Annual Partnership Compensation Model expense and total for the program (annual and cumulative)	Estimate	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
7 Replacement benefit plan annual expense and the # of recipients	FY 2007-2021 Actual; FY 2022 Adopted	\$ 257 Unknown	\$ 24,395 2	\$ 988 3	\$ 36,342 4	\$ 139,502 7	\$ 128,156 7	\$ 184,845 9	\$ 249,960 13
8 Total pension liability \$ funded at fiscal year end	FY 2007-2021 Actual; FY 2022 Adopted	\$ 33,939,461	\$ 36,929,821	\$ 40,395,502	\$ 42,866,615	\$ 43,342,335	\$ 51,196,113	\$ 50,736,109	\$ 51,431,501
9 Total pension liability \$ unfunded at fiscal year end	Actuarial Reports	\$ (7,946,875)	\$ (131,844,949)	\$ 59,491,042	\$ 559,708,331	\$ 493,052,969	\$ 787,141,735	\$ 484,066,689	\$ 421,648,309
10 Total pension liability \$ funded %	Actuarial Reports	100.7%	109.8%	95.9%	64.7%	70.0%	78.7%	73.3%	77.6%
11 Total pension obligation bond balance at fiscal year end and POB payment	FY 2007-2021 Actual; FY 2022 Adopted	\$ 144,450,000 \$ 9,739,364	\$ 142,170,000 \$ 8,672,813	\$ 139,410,000 \$ 10,035,179	\$ 136,050,000 \$ 9,948,660	\$ 132,095,000 \$ 10,304,558	\$ 127,480,000 \$ 10,680,576	\$ 122,005,000 \$ 11,063,726	\$ 115,775,000 \$ 11,515,704

- Notes:
- ¹ Information not available on current budgeting software prior to FY 2012/13
 - ² Partnership Compensation Model (PCM) only valid for four years (FY 2017/18 to FY 2020/21)
 - ³ Awaiting invoice(s) from CalPERS
 - ⁴ Awaiting Actuarial Reports from CalPERS

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Item	TYPE	FY 2015 ADOPTED	FY 2016 ADOPTED	FY 2017 ADOPTED	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 ADOPTED	FY 2021 ADOPTED	FY 2022 ADOPTED
1 Total annual salary / personnel pay and benefits (all inclusive) expense; % increase from previous year; Adopted FTE	Adopted	\$ 281,006,750 3.6% 2,461.10	\$ 297,196,420 5.8% 2,503.04	\$ 301,718,345 1.5% 2,421.35	\$ 320,795,353 6.3% 2,421.35	\$ 352,200,022 9.8% 2,478.93	\$ 382,256,059 8.5% 2,517.77	\$ 382,456,328 0.1% 2,549.65	\$ 372,897,598 -2.5% 2,549.65
2 Total annual expense	Adopted	\$ 916,600,349	\$ 983,038,637	\$ 979,476,429	\$ 960,588,699	\$ 1,080,445,863	\$ 1,129,736,361	\$ 1,199,692,476	\$ 1,224,268,952
3 Annual salary / personnel pay and benefit expense % of total expense	Adopted	30.7%	30.2%	30.8%	33.4%	32.6%	33.8%	31.9%	30.5%
4 Staff pay and benefit (including all pay and benefits) mean/average for each year(average of the individual staff amounts)	Adopted	\$ 114,179	\$ 118,734	\$ 124,607	\$ 132,486	\$ 142,077	\$ 151,823	\$ 150,003	\$ 146,254
5 Staff pay and benefit (Including all pay and benefits) max for each year (the max amount of the individual staff amounts)	Adopted	\$ 393,738	\$ 429,513	\$ 461,925	\$ 470,225	\$ 405,153	\$ 446,117	\$ 485,139	\$ 478,731
6 Annual Partnership Compensation Model expense and total for the program (annual and cumulative)	Estimate	N/A ²	N/A ²	N/A ²	\$ 3,553,873 \$ 3,553,873	\$ 7,859,316 \$ 11,413,189	\$ 6,665,337 \$ 18,078,526	\$ 3,208,842 \$ 21,287,368	N/A ²
7 Replacement benefit plan annual expense and the # of recipients	FY 2007-2021 Actual; FY 2022 Adopted	\$ 488,245 20	\$ 428,265 18	\$ 460,558 22	\$ 572,268 25	\$ 557,891 34	\$ 542,530 31	TBD ³	TBD ³
8 Total pension liability \$ funded at fiscal year end	FY 2007-2021 Actual; FY 2022 Adopted	\$ 51,188,010	\$ 57,869,319	\$ 60,329,781	\$ 37,965,307	\$ 38,393,383	\$ 38,466,499	\$ 38,466,499	\$ 39,526,429
9 Total pension liability \$ unfunded at fiscal year end	Actuarial Reports	\$ 373,327,314	\$ 464,148,099	\$ 603,207,812	\$ 563,578,471	\$ 627,228,567	\$ 665,117,373	\$ 292,577,993	TBD ⁴
10 Total pension liability \$ funded %	Actuarial Reports	81.8%	78.3%	73.0%	75.7%	74.7%	74.4%	89.3%	TBD ⁴
11 Total pension obligation bond balance at fiscal year end and POB payment	FY 2007-2021 Actual; FY 2022 Adopted	\$ 108,725,000 \$ 11,901,992	\$ 101,000,000 \$ 12,437,376	\$ 92,935,000 \$ 13,006,336	\$ 80,105,000 \$ 17,093,318	\$ 66,120,000 \$ 17,663,733	\$ 52,360,000 \$ 16,783,250	\$ 472,650,000 \$ 32,022,751	\$ 456,425,000 \$ 36,654,458

Notes:

¹ Information not available on current budgeting software prior to FY 2012/13

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³ Awaiting invoice(s) from CalPERS

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