



# CITY OF HAYWARD

## AGENDA REPORT

AGENDA DATE 6/9/98

AGENDA ITEM 6a & b

WORKSESSION ITEM \_\_\_\_\_

To: Mayor and City Council

From: City Manager

Subject: PUBLIC HEARING FOR THE REVIEW OF THE OPERATING BUDGET FOR THE CITY OF HAYWARD FOR FISCAL YEAR 1998-99, THE REDEVELOPMENT AGENCY BUDGET, THE 1998-99 MASTER FEE SCHEDULE, THE 1998-99 GANN APPROPRIATION LIMIT AND THE FIVE YEAR CAPITAL IMPROVEMENT PROGRAM 1998-99 THROUGH 2002/03

### **Recommendation**

It is recommended that the City Council:

1. Conduct a public hearing on the 1998-99 Operating Budget, the 1998-99 Redevelopment Agency budget, the 1998-99 Appropriation Limit, the 1998-99 Master Fee Schedule and the Five Year Capital Improvement Program 1998-99 through 2002/03.
2. Direct staff to prepare the necessary resolutions to implement Council budget decisions for Council consideration and formal action on June 16, 1998.

### **Background/Discussion**

The 1998-99 Recommended Operating Budget for the City of Hayward presents a spending plan that maximizes the City's anticipated resources to meet the priority objectives the Council has established for the upcoming year and beyond. For 1998-99, the budget represents expenditures of \$119.5 million for all City funds. Of this total, \$68.5 million is in the General Fund, and the balance is distributed between the City's enterprise, special revenue, debt service, and internal service funds.

The budget, which includes the Redevelopment Agency budget, was provided to the City Council in early May and has been available for public review since that time. Information regarding the 1998-99 Gann Appropriation Limit is attached. By way of providing a summary of the overall direction of the recommended budget, the budget message presented to you in the budget document is attached for Council's reference.

### **Council Work Sessions**

Three work sessions have been held for Council review and discussion of the operating budget. During those work sessions certain issues were raised which require final direction from City Council to staff. These items are discussed in Attachments A, Budgetary Issues/Adjustments, B Master Fee Schedule and C Objectives.

In addition to the Operating Budget, Council has reviewed the Five Year Capital Improvement Program 1998/99 through 2002/03 (CIP). The full City Council reviewed the CIP on May 19, 1998 and no specific changes were made to the draft CIP. Any changes that Council may wish to make as a result of the Public Hearing will be incorporated into the budget resolution and reflected in the final published report.

### **Measure B Funding**

As Council is aware Alameda County Measure B (authorized a 15 year extension of the half-cent sales tax to fund transportation projects) did not receive sufficient voter approval. Staff assumed that this would be the case and the Five Year CIP reflects the end of Measure B funding in the out most year of 2002/03. However, in accordance with Council's direction the budget resolution will reflect the City's commitment to provide replacement funding for those transportation projects which have been identified in the CIP.

### **Public Hearing and Adoption of Budget**

The purpose of the June 9 public hearing on the budget and related documents is to provide an opportunity for the Council to receive testimony from the public on the budget proposals. At the conclusion of the hearing, the Council is requested to provide direction to staff so that the necessary implementing budget resolutions can be prepared and presented for formal action on June 16, 1998.



Jesús Armas  
City Manager

#### Attachments:

- A - Budget Issues/Adjustments
- B - Master Fee Schedule
- C - Objectives
- D - Budget Message
- E - Gann Limit Information

**BUDGET ISSUES/ADJUSTMENTS**

**City Council Budget**

Presently, each Councilmember is allotted \$2,300 for conferences and training, while the Mayor is provided \$5,000 for similar purposes. In previous worksessions, it has been suggested this amount should be increased in recognition that some members serve on regional or national organizations, such as the National League of Cities. If the Council is interested in addressing this issue, it can either increase each person's allocations by a specific amount or set aside a lump sum (for example, \$5,000) to be accessed by Councilmembers with extraordinary obligations (and hence expenses) due to their participation in national organizations. If the second approach is selected, you may want to consider establishing a requirement that prior approval must be secured from the Council before any of these funds are utilized.

**Downtown Technical Assistance**

During 1997-98, a total of \$24,000 was available to retain a consultant to work with merchants downtown. The Contract Retail Assistant worked with 43 downtown merchants, spending approximately 650 hours individually consulting with the merchants and conducting workshops on retail strategies, store imaging and visual merchandising. All 43 merchants made or are in the process of making improvements as a result of the consultations and workshops. Some examples of changes made include:

- 1) A repair shop expanding the type of items which can be repaired, moving to a minimum and flat rate for repairs, and remodeling the interior of the shop;
- 2) A flower shop doing extensive renovations recommended including painting, removing clutter from walls, replacing damaged flooring and creating new work spaces; and
- 3) A retail store expanding its inventory, modified interior signage, and redesign of a shipping counter.

The retail assistance program was intended as a one-year effort only (1997-98). Consequently, the 1998-99 budget does not provide funds for this activity. However, it should be noted that downtown merchants are free to organize and retain a consultant of their own.

**Liability Insurance Program**

The City has continued to experience the benefits of a favorable liability insurance market and has received quotes for next year's coverage that reflect an approximate 15% reduction in the annual premium. Over the past few years rates have declined from a high of over \$800,000 to

a current premium of just over \$200,000. Considering this favorable rate, staff has asked for and received a proposal that would allow the City to lock in the current premium for the next three years. The proposal, however, would require that the City prepay the premium of approximately \$600,000 in the first year of the policy. As a result, there would be no payment due in the second and third years of coverage. Staff has evaluated the impact that the required prepayment would have on the Insurance Fund and determined that the fund has sufficient liquidity to support the insurance premium prepayment.

Consequently, it is recommended that Council authorize staff to purchase insurance for a three-year period. If granted, the budget resolution, which will be brought to Council on June 16, will reflect this change.

### **New Grant – Police Department**

On May 13, 1998, the California State Office of Criminal Justice Planning awarded the Police Department \$102,556 for the purpose of developing a coordinated service network focusing on the residential and business communities in downtown Hayward. The grant requires a match of local funds; Hayward's match is \$11,395. It should be noted that Hayward's match will be made from funds which are already budgeted. That is, an additional budgeted amount will not be needed to meet the matching funds requirement. Due to the timing of grant approval and subsequent notification, it was not possible to include this program in the recommended budget reviewed at the three budget work sessions.

The program, which will be staffed by a new sergeant position, focuses on specific groups in intervention and crime prevention activities, including the elderly, minority residents and the business community, as well as the homeless population. The project plan incorporates increased staffing of the City Hall Koban, provides a position to conduct development plan review of downtown projects, a position to manage citizen volunteer programs, and places the downtown walking/bicycle patrols under a more consistent and effective chain of command.

A total appropriation of \$102,556, representing the grant amount, is needed to implement this program and can be incorporated into the recommended budget and implementing resolution, if Council so directs staff.

## ATTACHMENT B

### MASTER FEE SCHEDULE

#### Community and Economic Development Department

Council discussed two proposed fees, one to recover the costs of processing a change of address and the other for reissuing building permits. It has been determined that the fees and their potential impact are relatively minor and both will be dropped from the schedule.

#### Police Department

##### Animal Control Fees

Council discussed the fee structure for dog licenses in conjunction with the Master Fee Schedule for 1998-99 and instructed staff to: 1) review the impact of moving to a flat fee covering a longer term versus the existing program of licensing for one, two and three year periods, and 2) determine to what extent vaccination programs impact the fee structure.

Licensing was implemented primarily as a rabies control measure and serves several related purposes, including pet identification, proof of State mandated vaccination for rabies and facilitation of owner recovery of impounded animals. In addition, staff learned that vaccination periods vary. For example, a younger animal (nine months or younger) may be vaccinated for a year. Older dogs may be vaccinated for a longer period, again dependent upon such factors as age, health of the animal or a veterinarian's recommendation. Also, pet owners who have recently moved into Hayward may have had their animal vaccinated prior to their move. As a result, they may feel it is not in the best interest of the animal to increase the "frequency" of vaccination in order to obtain a three-year license. Consequently, for these animals a one or two year license would be appropriate. Given this information, it appears that vaccination periods vary and that a one, two and three year license period provides pet owners with a needed level of flexibility.

Council was also concerned with the amount of the recommended fee change and the fee schedule. At the Council budget work session, it was noted that the total revenue generated by the current fee schedule is approximately \$24,000. The fee increase that staff is recommending would raise the current fee for non-spayed and non-neutered animals from \$14 to \$22 (one year) and from \$7 to \$14 for spayed and neutered animals. This increase is in line with fees charged by other cities. Staff estimates that the additional revenue that would be raised by the new fee structure is approximately \$26,000. As a final comment, staff would like to note that the Police Chief's recommendation with respect to the Dog Licensing Canvassing Program, as described in the Supplemental Budget Information, recommends implementation on the fee increase.

### Taxicab Annual Operating Sticker

Council questioned the new taxicab annual operating sticker with respect to the amount recommended and the cost recovery. Staff set the fee at the cost recovery level. The cost recovery amount is based on staff's time to process the paper work to issue the sticker. Council noted that the Other Cities comparison amount is significantly higher. As was noted at the work session, Council could set the operating sticker fee at an amount that would be more comparable to the Other Cities amount of \$155.

### Firearm Dealers (Initial or Renewal)

In a similar observation, Council noted that the fee recommended by staff for the firearm dealers of \$200 was less than the Other Cities amount of \$325. Again, staff based its recommendation on the cost recovery amount, which is \$200. However, Council may set the fee at the level that it believes is appropriate. For example, Council may wish for the fee to be more comparable or at the same level as the Other Cities fee of \$325.

**1998-99 OBJECTIVES - MODIFICATIONS**

**Community and Economic Development Department**

Page 143 – Community Planning and Economic Development Division/Economic Development Section – additional language to existing objective:

Respond to more than 100 request for demographic, development, management, and technical information from firms located in or moving to Hayward, and from the general public regarding operating a business in Hayward. *As appropriate, inform the requesting party of the opportunity to locate their business in downtown Hayward.*

**Library**

Page 151 – Library Program - addition of objective:

Evaluate budgetary and operational impacts associated with opening the Main Library on Sundays.



CITY OF  
**HAYWARD**  
HEART OF THE BAY

**ATTACHMENT D**

May 12, 1998

Honorable Mayor and City Council:

I am pleased to present to you the recommended operating budget for the 1998-99 fiscal year for the City of Hayward. As a reflection of the City's and the State's rebounding economy, this budget incorporates augmentations to both employee and non-employee expenditure categories.

As in the past, enhancements have been structured to comply with Council's continuing fiscal policy of matching current year revenues and financial resources. Most of the augmentations are to the City's General Fund, although other funds, such as the Water and Wastewater Funds are affected as well. These changes are more fully discussed later in this message.

During a February budget work session this year, Council discussed the state of the City's financial condition at mid-year and provided direction on priorities for building a budget for the coming year. At this work session, Council also received input from members of the community. From these discussions, Council indicated the following were high priorities.

- ❖ Neighborhood services, including sidewalk repairs
- ❖ Public Safety, including animal control operations
- ❖ Library services, particularly in the area of technology
- ❖ Economic development, including the Downtown
- ❖ Attention to the City's infrastructure

The budget presented to you has incorporated elements that respond to these priorities. More specific information about these elements is provided elsewhere in this message.

Last year, departmental budgets were carefully analyzed during a line-item examination of all expenditures, in an effort to set a new "bottom line." It was intended, then, to return to preparing future budgets with a base budget approach, with the emphasis placed on reviewing recommended changes. In preparing the

**DEPARTMENT OF FINANCE AND INTERNAL SERVICES**

777 B STREET, HAYWARD, CA 94541-5007

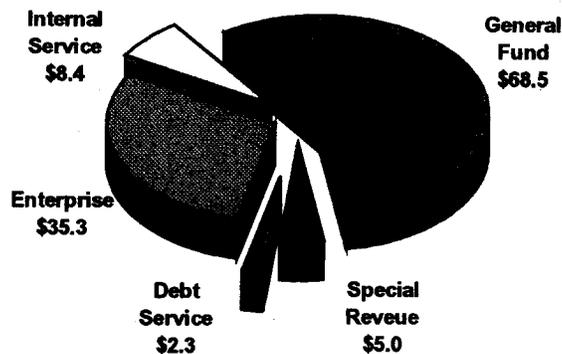
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1998-99 budget, staff used the base budget approved last year. The various departmental and program narratives found in the budget document focus on changes to the base.

**BUDGET OVERVIEW**

The recommended 1998-99 operating budget is a balanced spending plan totaling \$119.5 million for all funds. Of this amount, \$5.0 million is for Special Revenue Funds, \$2.3 million is for Debt Service Funds, \$35.3 million is for Enterprise Funds, \$8.4 million is for Internal Service Funds and \$68.5 million is for the General Fund. The following chart illustrates the composition of the City's operating budget by fund type.

**City of Hayward Operating Budget—All Funds**  
(\$ In Millions)



This message focuses primarily on the General Fund, as this is where the City's police, fire, community and economic development, public works, library and general administrative services are budgeted. By way of summary the following table provides an overview of the total General Fund revenues and expenditures as recommended for 1998-99.

**General Fund**

**Revenues and Expenditures**  
(\$000's)

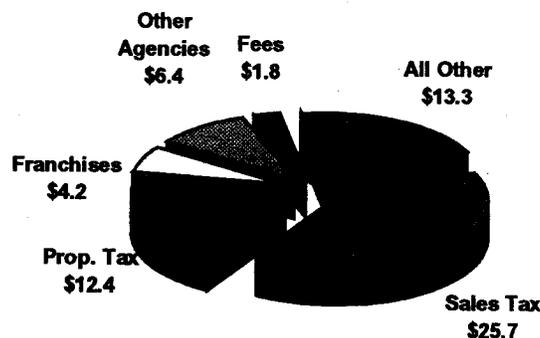
Revenues	\$ 64,014
Expenditures	63,245
Transfers In	4,600
Transfers Out	5,292
Beginning Fund Balance	12,459
Ending Fund Balance	\$12,536

As stated earlier, General Fund expenditures and transfers out are in line with projected revenues and transfers in. In addition, General Fund reserves have been maintained at the same levels as established in 1997-98, which is \$7.5 million. The purpose of the reserves is to provide the General Fund with additional resources during periods of economic uncertainty and to meet necessary liquidity requirements.

**Revenue Estimates – Sources of Funds**

The General Fund’s revenues come from several sources. The two main sources are Sales Tax and Property Tax. However, there are other important revenue sources for the General Fund such as the Real Property Transfer Tax and the Supplemental Building Construction and Improvement Tax. The chart below provides a quick overview of General Fund revenue sources.

**General Fund Operating Revenues  
(\$ in Millions)**



**Sales Tax.** Sales tax revenue is estimated at \$25.7 million for 1998-99. This represents an increase of approximately \$800,000 over the most recent estimate for 1997-98, or about 3.3%. This is an optimistic growth rate, but one that is supported by the general state of the economy. It will be important, as it is in any year, to carefully monitor this revenue source to determine if there are any signs of weakening. Should that become the case, then the issue will be addressed at the Mid-Year Budget Review Worksession early next year. Finally, it should be noted that the sales tax revenue estimate for 1998-99 includes adjustments for any known increases or decreases that might occur and this information is reflected in the final projected growth rate.

**Property Tax.** Finally, property tax revenue is starting to realize some growth. The revenue estimate for 1998-99 is up over 1997-98 by about \$300,000 or 2.6%. It should be noted that property tax revenue for 1996-97 was reduced by a one-time correction made by the County of Alameda of approximately \$260,000. If actual

property tax revenue for 1996-97 is adjusted for this correction, then the City incurred a net growth rate of 1.7% in 1997-98. 2.6% is estimated for 1998-99. Given the pace of real estate activity this growth rate is "cautiously optimistic".

**Other Sources.** Several other revenue sources are estimated to increase for 1998-99. More specifically, the Real Property Transfer Tax, Supplemental Building Construction and Improvement Tax and the Motor Vehicle In-Lieu Tax are budgeted to realize significant increases for next year. All three revenue sources are tied directly to the economy. If the economy is doing well, then increases are seen in these revenues. Revenue estimates for 1998-99, for these revenues, are based on actual performance to date and anticipated growth. All other revenue sources are generally up, but to a lesser degree.

It is important to note at this point that the City's revenue estimates make two key assumptions regarding the Supplemental Building Construction and Improvement Tax (SBCIT) and the Motor Vehicle In-Lieu Tax. With respect to the SBCIT the budget assumes passage of Measure F, which will allow this tax to continue to be collected. If Measure F is defeated, the tax will be collected through November of 1998. Should this occur it is expected that the loss in revenue will be approximately \$900,000 in fiscal year 1998-99 and \$1.5 million in 1999-2000. This will be an important issue that will require timely action should Hayward voters not confirm the tax.

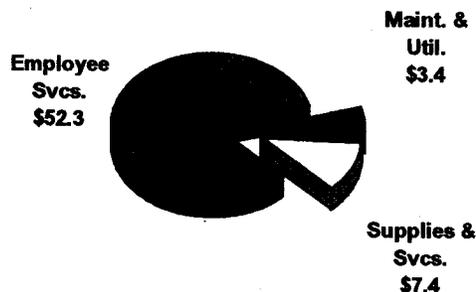
Secondly, the City's revenue estimates assume that the State will take no action that will place the Motor Vehicle In-Lieu at risk. In April of this year staff brought to Council a recommendation to oppose legislation that would abolish vehicle license fees. If this were to occur the City would realize a significant reduction in revenue of approximately \$4.7 to \$5.0 million. While the future of this legislation is unknown at this time the City must be alert to the fact that this could come to pass. Obviously, staff will continue to monitor the status of this issue.

The overall effect of continued but moderate growth allows the City to maintain reserves, provide salary adjustments and address other operating requirements.

### **Expenditure Projections – Use of Funds**

The largest expenditure category for the General Fund is of course, Employee Services. Given the fact that local government, including the City of Hayward, is a service provider, this is no surprise. Other expenditure categories include Maintenance and Utilities, Services and Supplies and Capital Expense. The pie chart, which follows, provides a quick overview the relationship of these expenditure categories.

**General Fund Operating Expenditures  
(\$ in Millions)**



**Employee Related Costs.** Personnel salary and benefit expenses comprise approximately 83% of the City's General Fund operating costs. For 1998-99, all negotiated salary and benefit increases are factored into the expenditure assumptions. In addition, a contingency has been included for unknown potential salary increases.

Of particular importance this year is an estimated increase in Public Employees Retirement System (PERS) employer contribution rates. At the time that this recommended budget was prepared, PERS had provided preliminary information to the City that indicated a rate increase. Staff has included an amount in the budget of approximately \$370,000 to provide for this requirement.

**Non-Personnel Expenditures.** The other primary expenditure categories, Maintenance and Utilities and Supplies and Services and capital have been increased where necessary to meet contractual, mandated or otherwise unavoidable costs and where the maintenance of service levels requires the acquisition of specific goods or services. In addition, the budget provides funds in selected departments for efficiency improvements and to support efforts directed toward meeting the Council's programmatic priorities for the next year.

Two other areas deserve to be called to Council's attention with respect to the 1998-99 recommended budget. First, I would like to note that this budget includes \$40,000 to enhance the City's presentation of information to the community via the Internet. Staff will work with the Council Technology Application Committee (CTAC) to carry out this effort. While this level is modest given the potential, it allows the City to pursue this important objective.

Secondly, this budget includes a supplemental transfer to the Equipment Management Fund of \$200,000. This supplemental contribution is in addition to a transfer of \$431,000 that is being used to purchase police cars.

The supplemental transfer is funded through the use of undesignated fund balance, as indicated in the General Fund budget page. Consequently, if the current fiscal year, 1997-98 does not end with sufficient undesignated fund balance to support the supplemental transfer, then it will not be made.

## **RESPONSE TO COUNCIL'S PRIORITIES**

### **Neighborhood Services, Including Sidewalk Repairs**

The 1998-99 recommended budget continues an important program started in 1997-98. Specifically, the CIP includes an allocation for sidewalk repairs, which is supported, in part, by a transfer from the Liability Insurance Fund. The sidewalk repair program has been accelerated as a result of these additional monies which will result in more neighborhoods receiving more sidewalk repairs, more quickly.

The budget responds to repeated concerns about City neighborhoods by maintaining an internal task force, which will continue to target specific neighborhoods each year and ensure a coordinated approach to delivery of services. This includes support from all departments, in some way, such as weed abatement by Public Works, and community preservation enforcement by Community and Economic Development. In March of this year Council received a report from staff concerning the City's "Neighborhood Focus Program".

As was pointed out in the staff report, three areas were chosen initially to pilot the program. The areas selected were Longwood-Winton Grove, Schafer Park and Santa Clara. The program sought to coordinate the delivery of public services to assist in the maintenance and enhancement of neighborhoods. Actions taken by the various departments ranged from street maintenance (patching) to abandoned car removal to graffiti abatement. The pilot program is designed to run approximately four months in each area. As indicated in the report to Council, accomplishments in the first pilot neighborhood were positive. After completion of work in the second neighborhood staff will assess the results and report to Council.

### **Public Safety, Including Animal Control Operations**

Public safety continues to be a high priority as identified by Council during the mid-year review of the budget and in a recent City residents survey. In an effort to focus on long-term solutions for addressing issues surrounding police and fire protection, both the Police and Fire Departments have engaged in various phases of strategic planning over the last few years. This budget incorporates this long-range focus, specifically in the area of police staffing. More specifically, the proposed budget for 1998-99 includes funding for six police officers (approximately \$450,000). Although a total of six positions are added, the net increase will be three positions, as three positions are currently grant funded and the grants will

expire this fiscal year. I believe that these added positions will enhance the Police Department's ability to meet the needs of the residents of Hayward.

Monies are also included to allow the Fire Department to finalize the implementation of the Emergency Medical Services program. This program provides for the hiring of paramedics and training them as Hayward firefighters. The 1998-99 budget also includes funding of a recruit academy for training new firefighters, which will accomplish the objective of providing firefighter/paramedics at all fire stations. This program enables the City of Hayward to provide enhanced emergency medical services to Hayward residents.

Falling under the umbrella of public safety is the Animal Shelter. The City has stepped up its efforts to improve the existing shelter. The Five-Year Capital Improvement Program Budget (CIP), includes funds in 1998-99 to prepare plans and specifications to undertake all phases of previously identified improvements. The CIP, moreover, assumes that all of the remaining improvements will be constructed in 1999-2000.

#### **Library Services, Particularly in the Area of Technology**

The budget presented to you includes additional funding for Library services. The inclusion of \$120,000 will allow 1) the retention of funding for substitute coverage at both libraries and the addition of a part time relief librarian with the primary duty of providing desk coverage, 2) the upgrade of a part time Senior Assistant position to full time status to support enhanced automation and 3) the addition of a part time librarian position and two part time Library Assistants add Friday hours at the Weekes Branch in the Fall of 1998.

#### **Economic Development, Including the Downtown**

Downtown revitalization moved forward with the addition of the new City Hall this past year, and plans for building a multiplex theater promise to stimulate activity in the downtown by enhancing retail opportunities for both existing and potential new businesses. The construction of a mixed-use retail/parking structure should be completed by the end of 1998. In turn, this will make land available to construct the next phase of housing planned for the Civic Center area.

#### **Attention to the City's Infrastructure**

As in 1997-98, the state of the public infrastructure is one of the City's highest priorities. City streets are experiencing the combined effects of a natural aging process and rapid deterioration due to storm damage. Projects that address these areas, including widening and overlays, can be found in the CIP, as well as a number of projects which improve the sewer and water systems.

## **Other Issues**

**Master Fee Schedule.** For 1998-99, staff is recommending relatively few changes to the City's Master Fee Schedule. There are certain automatic changes that are made each year where fees or charges are tied to a price index. To the extent that increased revenue is estimated to be realized, those amounts have been incorporated in the 1998-99 Recommended Budget. A presentation on the proposed Master Fee Schedule for 1998-99 will be made to Council at one of the budget work sessions.

**Housing and Homeownership Funds.** In this recommended budget, Council will note a new section in the Special Revenue Funds segment, which is entitled "Housing and Homeownership Funds." The purpose of this new section is to emphasize and better explain the City's commitment to housing and homeownership. Because funding is currently budgeted in several different funds, it is difficult to track the City's full allocation of funds to this important area. I believe that the new section will assist in gaining a more complete picture.

## **CLOSING REMARKS**

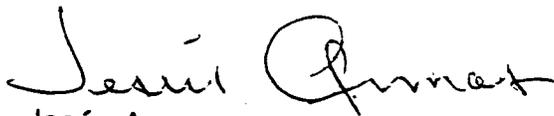
I believe that the City can look back at 1997-98 and see several significant accomplishments. One clear accomplishment was the completion of the new City Hall. Approximately 16 months from the date the project began City employees and Council moved into the new City Hall. This was a significant accomplishment and all that were involved deserve recognition for a "job well done". In addition, the Library implemented a major technology upgrade which allows the Hayward Library to be "on line" with its catalogue and to share information with other libraries. Coupled with the new City Hall was a major upgrade to the City's Local Area Network and the introduction of new computers and software. I could go on for some time and it is always enjoyable to recount the many accomplishments of the City. However, the challenge is not to enumerate past successes, but to build a new set of "accomplishments" for next year. I believe that this recommended budget provides the resources to do that and recognizes the objectives that Council has identified.

I would be remiss if I did not acknowledge and thank all of the individuals who are instrumental in developing and producing this budget. The City of Hayward is fortunate to have a competent and dedicated staff and I extend my sincere thanks to those responsible for their efforts toward the completion of this budget.

In addition, I want to credit the employees of the Budget Advisory Group (BAG) for their assistance in the budget process and I want to acknowledge the interest and dedication that this kind of participation represents. The BAG was originally formed during the 1994-95 budget development process in an effort to solicit and consider the ideas and concerns of City staff members. This process has proven to be an integral part of the overall development of a recommended budget.

We are scheduled to begin discussions on this recommended budget later this month. The staff and I look forward to working with the Council as you undertake this important task.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jesús Armas". The signature is written in a cursive style with a large initial "J" and a stylized "A".

Jesús Armas  
City Manager

**CITY OF HAYWARD  
1998-99 GANN APPROPRIATION LIMIT**

As the result of calculations performed based on applicable state law and the recommended 1998-99 operating and capital budgets for the City of Hayward, the City's 1998-99 Gann Appropriation Limit is

**\$131,587,956**

The appropriations subject to the Gann Limit total

**\$50,521,398**

For 1998-99, the City of Hayward is thus under the Gann Appropriation Limit by

**\$81,066,558**

The material documenting the manner in which the Appropriation Limit was calculated is available from the Director of Finance and Internal Services.