

<b>Table 1. City and County of San Francisco Employee Benefits, All-Funds Historical Actuals from FY 2000-01 and FY 2010-11 Budget and FY 2011-12 Base Budget, \$ Millions</b>														
Updated 2/24/2011, Leo Levenson, City and County of San Francisco Controller's Office														
<b>Note:</b> FY 11-12 base budget assumes existing FTE levels and health plan enrollment patterns.														
	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11 Bgt	11-12 Base	10-Yr Avg Annual Growth	3-Yr Avg Annual Growth
<b>SFERS Employer Contribution Rate</b>	0.0%	0.0%	0.0%	0.0%	4.5%	6.6%	6.2%	5.9%	5.0%	9.5%	13.6%	18.1%	n/a	31.9%
<b>Employer Pension Contributions</b>														
Employer Share - SFERS	6	4	4	7	94	117	124	125	112	209	277	378	47.9%	30.3%
Pick-up of Employee Share - SFERS	119	130	110	19	20	42	63	66	69	67	63	22	-6.2%	-1.7%
Employer Share - CalPERS	0	0	0	1	0	16	16	16	17	18	18	22	n/a	4.2%
<b>Subtotal Pension Contributions</b>	<b>125</b>	<b>134</b>	<b>114</b>	<b>26</b>	<b>114</b>	<b>175</b>	<b>203</b>	<b>207</b>	<b>198</b>	<b>294</b>	<b>357</b>	<b>422</b>	<b>11.1%</b>	<b>20.0%</b>
<b>Health Insurance</b>														
Health & Dental Insurance and Manager Flexible Benefits-Active Employees	153	168	189	204	218	228	255	281	304	313	319	329	7.6%	4.2%
Health Insurance - Retired Employees (incl. 1% set-aside for new employees)	23	35	58	72	87	96	102	111	117	128	145	161	20.3%	9.4%
<b>Subtotal Health Insurance</b>	<b>176</b>	<b>203</b>	<b>247</b>	<b>277</b>	<b>304</b>	<b>324</b>	<b>357</b>	<b>392</b>	<b>421</b>	<b>441</b>	<b>463</b>	<b>490</b>	<b>10.2%</b>	<b>5.7%</b>
<b>Other Employee Benefits</b>														
Social Security/Medicare Contributions	103	111	118	118	117	121	136	144	148	146	138	141	3.0%	-1.3%
Unemployment + Long Term Disability Insurance	5	5	6	6	10	11	14	9	12	13	14	15	11.4%	16.0%
Municipal Transportation Agency Platform Trust Fund & Other	0	1	0	0	3	6	5	12	7	3	6	6	33.6%	-21.2%
<b>Subtotal Other</b>	<b>108</b>	<b>118</b>	<b>124</b>	<b>125</b>	<b>130</b>	<b>138</b>	<b>155</b>	<b>165</b>	<b>166</b>	<b>163</b>	<b>158</b>	<b>163</b>	<b>3.9%</b>	<b>-1.4%</b>
<b>Total Employee Benefits</b>	<b>408</b>	<b>454</b>	<b>485</b>	<b>428</b>	<b>548</b>	<b>637</b>	<b>715</b>	<b>763</b>	<b>785</b>	<b>898</b>	<b>978</b>	<b>1,075</b>	<b>9.1%</b>	<b>8.6%</b>
<b>Employee Salaries</b>	<b>1,777</b>	<b>1,919</b>	<b>2,044</b>	<b>2,048</b>	<b>2,040</b>	<b>2,136</b>	<b>2,372</b>	<b>2,537</b>	<b>2,622</b>	<b>2,596</b>	<b>2,390</b>	<b>2,444</b>	<b>3.0%</b>	<b>-2.0%</b>
<b>Benefits as % Salaries</b>	<b>23%</b>	<b>24%</b>	<b>24%</b>	<b>21%</b>	<b>27%</b>	<b>30%</b>	<b>30%</b>	<b>30%</b>	<b>30%</b>	<b>35%</b>	<b>41%</b>	<b>44%</b>	<b>5.9%</b>	<b>10.8%</b>
<b>Citywide Budgeted, Funded FTE</b>	<b>27,834</b>	<b>28,059</b>	<b>27,843</b>	<b>27,374</b>	<b>26,660</b>	<b>26,665</b>	<b>27,160</b>	<b>27,885</b>	<b>27,802</b>	<b>26,721</b>	<b>26,108</b>		<b>-0.6%</b>	<b>-2.2%</b>
<b>Approx. General-Fund Supported Share of Benefits (90% PERS, 60% other)</b>	<b>245</b>	<b>272</b>	<b>291</b>	<b>257</b>	<b>329</b>	<b>387</b>	<b>434</b>	<b>463</b>	<b>476</b>	<b>544</b>	<b>592</b>	<b>652</b>	<b>9.2%</b>	<b>8.6%</b>
<b>Major General Fund Supported Revenues (Funds 1G, 5H/AAA, 5L/AAA)</b>	<b>2,445</b>	<b>2,433</b>	<b>2,463</b>	<b>2,613</b>	<b>2,789</b>	<b>3,011</b>	<b>3,237</b>	<b>3,378</b>	<b>3,387</b>	<b>3,504</b>	<b>3,549</b>	not avail	<b>3.8%</b>	<b>1.7%</b>
<b>GFS Share of Benefits as % of Revenues</b>	<b>10%</b>	<b>11%</b>	<b>12%</b>	<b>10%</b>	<b>12%</b>	<b>13%</b>	<b>13%</b>	<b>14%</b>	<b>14%</b>	<b>16%</b>	<b>17%</b>		<b>5.2%</b>	<b>6.8%</b>
<b>Consumer Price Index (CPI-U SF Bay Area) Growth from Prior Year</b>	<b>4.2%</b>	<b>5.5%</b>	<b>3.2%</b>	<b>1.9%</b>	<b>0.9%</b>	<b>1.7%</b>	<b>2.7%</b>	<b>3.3%</b>	<b>3.2%</b>	<b>1.8%</b>	<b>1.2%</b>		<b>2.5%</b>	<b>2.1%</b>
<b>What benefits would have been if grew at average CPI 3%</b>	<b>408</b>	<b>421</b>	<b>433</b>	<b>446</b>	<b>460</b>	<b>474</b>	<b>488</b>	<b>502</b>	<b>517</b>	<b>533</b>	<b>549</b>	<b>565</b>		