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From: Paul Wafer <pwafer_alpha@yahoo.com>
Sent: Sunday, May 10, 2026 2:09 PM
To: List - City Council; Talyn Mirzakhian; Libby Bretthauer
Subject: [EXTERNAL] Analysis of City's Proposed Budget
Attachments: City of Manhattan Beach Assessment.docx

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Dear Mayor, City Council, City Manager, and Finance Director,

Attached is an unsolicited analysis of the City's labor, staffing, and productivity based primarily on data presented in the preliminary FY 2027 budget, including the "By the Numbers" information and departmental performance indicators.

To prepare this report, I utilized advanced Artificial Intelligence research and analytical tools in combination with my own professional experience in labor productivity and operational efficiency. What once would have taken several weeks of manual analysis was completed in just a few days with the assistance of AI. That, in itself, demonstrates the transformative potential of these technologies and why it is important for the City to thoughtfully embrace them to improve future efficiency and decision-making.

I prefer to think of Artificial Intelligence as "Augmented Intelligence." While these tools are extremely powerful, they still require human judgment, experience, and common sense to evaluate whether conclusions are reasonable and actionable. This report highlights many of the positive operational measures already being tracked by the City while also identifying opportunities to improve how productivity, workload, and staffing adequacy are measured and evaluated.

Within the report, I created departmental tables showing current budgeted staffing levels alongside estimated staffing ranges based on both lean operational models and broader service-level assumptions. The methodology and caveats behind these estimates are explained within the body of the report. Based on these comparisons, the City may have opportunities to significantly reduce long-term labor costs and improve operational efficiency.

Twenty-two years ago, I founded a healthcare consulting company that remains in business today. During my career, I also served as a subject matter expert in labor efficiency and productivity for large national consulting organizations including IBM, Berkeley Research Group, Premier Healthcare, Oliver Wyman, and AArete. My specialty was operational efficiency and labor productivity within perioperative and operating room environments. While municipal government differs substantially from healthcare operations, the core principles of effective management, productivity measurement, staffing alignment, and process improvement remain fundamentally the same.

I dedicated many hours to preparing this report because I care deeply about the City's long-term financial health and sustainability. I hope you will take the time to review it thoughtfully and consider how some of these recommendations may help guide future decisions.

Respectfully,

Paul Wafer

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City of Manhattan Beach

Overall Staffing, Productivity, and Organizational Assessment

Based on the departmental data previously reviewed for the City of Manhattan Beach, the organization appears to be a **high-service-level, full-service coastal city** with operational demands that are materially higher than many cities of similar population size due to tourism, beach activity, parking management, public expectations, regulatory complexity, and high property values.

The city provides a very broad range of municipal services for a community of approximately 35,000 residents within only 4 square miles. Operational intensity is therefore disproportionately high compared with population alone.

Overall Conclusions

1. Manhattan Beach Is Not Operationally “Small”

Although the resident population is modest, the city functions operationally more like a community of 60,000–80,000+ due to:

- Significant visitor and beach traffic
- High daytime population
- Intensive parking enforcement and management
- Large volume of construction/remodel activity
- High resident expectations for responsiveness
- Extensive public engagement
- Strong infrastructure maintenance standards
- Tourism and commercial corridor impacts
- State housing and development mandates

This distinction is important because staffing comparisons based solely on population are often misleading.

Overall Staffing Assessment

Estimated Appropriate Staffing Range

Based on benchmarking against comparable California coastal cities and the workload statistics provided:

Department	Estimated Appropriate Staffing
Police	48–58 sworn, 18–28 civilian
Fire	24–33 suppression/admin
Public Works	55–75
Community Development	18–28
Parks & Recreation	18–30 (less if maintenance contracted)
Information Technology	7–11
Finance	10–16
Human Resources/Risk	4–7
Management/City Clerk/Communications	6–10
TOTAL ESTIMATED RANGE	~190–296 FTE

A reasonable midpoint estimate for a highly responsive full-service city would likely be:

Approximately 225–255 total full-time employees

That range is generally consistent with well-managed California coastal cities providing premium service levels.

Overall Productivity Assessment

Areas Performing Above Typical Municipal Standards

Several departments appear to be operating at exceptionally high service levels:

Community Development

- Next-day inspections
- Minor plan checks within 2 business days
- Strong code enforcement closure rates

These are significantly better than many California jurisdictions.

Public Works

- Graffiti removal within 1 business day
- 100% sewer cleaning twice annually
- Extensive infrastructure inspection activity

These are aggressive maintenance standards.

Finance

- High transaction volume with relatively modest staffing assumptions
- Strong breadth of financial operations

Management / Communications

- Very high resident engagement metrics
- Exceptional electronic communication open rates
- Strong transparency indicators

Information Technology

- Large infrastructure footprint relative to population
- High device and application support load

Areas Where Productivity Metrics Need Improvement

Many departments report primarily **activity counts**, not true performance outcomes.

For example:

Current Metric	Better Metric
Calls answered	Resolution time
Permits issued	Permit turnaround time
Citations processed	Compliance improvement
Inspections completed	Violation reduction
Training hours	Performance outcomes
Website visits	Resident satisfaction/usefulness
Agenda items processed	Policy implementation effectiveness

Municipal organizations often measure “work completed” rather than:

- efficiency,
 - effectiveness,
 - outcomes,
 - customer satisfaction,
 - or cost per service delivered.
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Key Organizational Caveats

1. Service Level Expectations Drive Staffing

Manhattan Beach appears to provide a premium municipal service model:

- rapid response,
- high visibility,
- high maintenance standards,
- extensive resident interaction.

These standards require materially more staffing than:

- “basic service” cities,
- outsourced service models,
- or lower-touch municipalities.

The core policy question is therefore:

“What level of service is the community willing to pay for?”

2. Risk of Structural Cost Growth

The largest long-term concern identified across departments is not necessarily current staffing levels, but rather:

- compensation escalation,
- pension liabilities,
- overtime growth,
- benefit costs,
- and administrative expansion.

Even reasonable staffing levels can become financially unsustainable if compensation growth materially exceeds revenue growth.

3. Overtime Requires Careful Monitoring

Particularly in:

- Police
- Fire
- Public Works emergency operations

Moderate overtime is operationally appropriate. However:

- chronic overtime,
- vacancy-driven overtime,
- or pension-spiking practices

can materially distort staffing economics.

A healthy target is typically:

- Police: 5–10% of worked hours
 - Fire: often higher due to shift coverage
 - General government: <3–5%
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4. High Service Levels May Mask Process Inefficiencies

Several departments appear very responsive, but it is unclear whether:

- processes are optimized,
- technology is fully leveraged,
- workflows are standardized,
- or staffing has simply increased to maintain responsiveness.

Before adding personnel, cities should evaluate:

- automation,
 - online self-service,
 - AI-assisted workflows,
 - outsourcing opportunities,
 - process redesign,
 - and cross-training.
-

Recommended Citywide Productivity Indicators

Recommended Executive Dashboard

The city would benefit from a citywide performance dashboard including:

Financial

- Cost per resident
- Labor cost growth
- Pension cost growth
- Overtime percentage
- Cost recovery percentages

Operational

- Service request response times
- Permit turnaround times
- Emergency response times
- Infrastructure condition indexes
- Technology uptime

Customer Experience

- Resident satisfaction
- Complaint resolution time
- Digital service utilization
- Public engagement participation

Workforce

- Vacancy rates
 - Retention rates
 - Workers compensation trends
 - Training completion
 - Productivity per FTE
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Overall Organizational Assessment

Strengths

- High service responsiveness
- Strong resident engagement
- Well-maintained infrastructure
- Robust public safety presence
- Strong digital communications
- Active capital and development management

Concerns

- Potential compensation growth outpacing revenue
- Limited outcome-based performance metrics
- Possible administrative expansion
- Risk of staffing creep over time
- Heavy reliance on premium service expectations
- Need for long-term financial sustainability planning

Final Observation

The available data does not strongly suggest a city that is dramatically understaffed operationally. Nor does it conclusively prove severe overstaffing.

Instead, it suggests a city operating at a **premium service model** with:

- relatively high responsiveness,
- relatively high operational intensity,
- and likely relatively high personnel costs.

The central strategic issue for the city over the next decade will likely not be whether services are being provided effectively today, but whether:

- current service levels,
- staffing structures,
- compensation growth,
- and operational expectations

remain financially sustainable under slower future revenue growth.

Management Services

The Management Department of Manhattan Beach reports a broad range of operational responsibilities that include city council support, public communications, records transparency, contract administration, and homeless outreach coordination. Based on the reported workload, the department appears highly active and service-oriented for a full-service city of approximately 35,000 residents.

The department's reported annual activity includes 3,136 public records requests completed, 59 city council meetings, 450 agenda items presented to the City Council, 141 resolutions and 14 ordinances processed, 356 contracts administered, and nearly 140 hours of council meeting time. Public engagement indicators were also substantial, including 495 public and electronic comments received, more than 461,000 unique website visitors, 1.5 million webpage views, 36,268 electronic notification subscribers, and 594 electronic bulletins distributed. Resident engagement metrics appear especially strong, with a reported 58.5% average email open rate and 87% resident satisfaction with city services.

These are generally strong operational indicators because they demonstrate workload, public engagement, transparency, and communication effectiveness. In particular, the electronic communication metrics are well above what many comparable municipalities experience. The resident satisfaction level is also very favorable and suggests the department is generally meeting community expectations.

However, most of the current metrics are volume-based rather than true performance indicators. While workload statistics are useful, they do not fully measure efficiency, timeliness, or service quality. The city would benefit from adding performance measures such as:

- Average response time for public records requests
- Percentage of requests completed within statutory deadlines
- Agenda packet preparation timelines
- Time required to process contracts
- Website engagement quality metrics
- Resident inquiry response times
- Homeless housing retention success rates
- Productivity per employee

The homelessness statistics suggest a relatively small unsheltered population compared to many Los Angeles County cities. The reported outcomes of 227 clients assisted, 20 interim housing referrals, 4 treatment referrals, and 16 stable housing placements indicate the city is functioning appropriately as a coordination and referral agency rather than a direct housing provider.

Based on the reported workload and comparison to similar California cities, an appropriate staffing model for the Management Department would generally fall within the following range:

Management Services Department	Budget	Most Efficient	Maximum Recommended
Assistant City Clerk	1	0	1
City Clerk	1	1	1
City Council Members	5	5	5
City Manager	1	1	1
City Treasurer	1	1	1
Communications & Civic Engagement	1		
Deputy City Clerk	1	1	1
Deputy City Manager	1	1	2
Digital Communications & Graphics	1		
Executive Assistant to City Manager	1		
Marketing and Communications Coord	1		
Senior Management Analyst	1	1	3
Executive and Admin Support		2	4
Communications/Public Information		1	2
Contract Administration		1	1
Homeless Services Coordination		1	1
Total	16	16	23

This results in an estimated total staffing range of approximately **16–23 employees when council and treasurer are included**, depending on service expectations, technology utilization, consultant usage, and council priorities. A staffing level materially above this range should be carefully evaluated for potential overlap, excessive administrative layering, or inefficient manual processes.

Several operational improvements could further enhance efficiency without reducing service quality. These include expanded use of digital self-service tools, automated public records management systems, AI-assisted document searches and redaction, streamlined council agenda practices, and centralized contract management software.

Overall, the department appears to be operating at a relatively high service level with strong public engagement and transparency. The next step for long-term organizational improvement is to move beyond activity counts and adopt more outcome-focused productivity and performance measurements.

Finance Department Productivity and Staffing Assessment

Manhattan Beach

The Finance Department reported the following annual activity levels:

- 5,737 business licenses administered
- 91,270 utility bills and notices generated
- 60,939 parking citations processed
- 1,982 short-term rental TOT remittances
- 7,953 invoices paid
- 9,991 purchase card transactions
- 4,003 parking permits issued
- 1,559 animal license renewals
- 12,983 cashiering transactions
- 4,531 accounts payable checks issued
- 763 accounts receivable invoices generated
- 90 purchase orders issued
- 21 requests for proposals completed

Assessment of Productivity Indicators

These are generally good indicators of operational workload and transactional activity. They demonstrate that the department manages a broad range of financial, customer service, and revenue collection responsibilities typical of a full-service municipal finance organization.

The strongest indicators include:

- Utility billing volume
- Parking citation administration
- Accounts payable activity
- Cashiering transactions
- Business licensing workload
- Procurement and contracting activity

For a city of approximately 35,000 residents, these activity levels appear moderate to moderately high, particularly given Manhattan Beach's tourism, parking, and coastal business environment.

However, the current data primarily measures **volume of work**, not actual **performance or efficiency**.

Recommended Additional Performance Indicators

To better evaluate departmental productivity and effectiveness, the city should also track:

Financial Operations

- Timeliness of annual audit completion
- Number of audit findings
- Budget variance by department
- Monthly financial close timelines

Accounts Payable and Procurement

- Average invoice processing time
- Percentage of electronic payments
- Procurement cycle times
- Competitive bidding percentages

Revenue Collection

- Utility collection rates
- Parking citation collection rates
- TOT compliance rates
- Business license renewal rates

Customer Service

- Counter wait times
- Call response times
- Percentage of online transactions
- Digital payment adoption

Efficiency Metrics

- Transactions processed per employee
- Cost per transaction
- Percentage of automated workflows

Recommended Staffing

Based on the reported workload and typical municipal benchmarks, the recommended staffing range for the Finance Department is approximately:

Recommended Staffing Range: 10–16 Full-Time Employees

Typical Organizational Structure

Finance Department	Budget	Most Efficient	Maximum Recommended
Account Specialist I/II	4		
Accountant	2		
Accounting Supervisor	1		
Accounting Technician	1		
Budget & Financial Analyst	1	1	2
Executive Assistant	1		
Finance Director	1	1	1
Financial Controller	1	1	1
Financial Services Manager	1		
Grants & Financial Analyst	1		
Lead Account Specialist	1		
management Analyst	1		
Purchasing Analyst	1		
Purchasing Assistant	1		
Purchasing Supervisor	1		
Revenue Services Supervisor	1		
Senior Accountant.	1		
Accounting/AP/AR Staff		2	4
Utility Billing Staff		2	3
Licesnsing/Cashiering Staff		2	3
Procurement Contracts Staff		1	2
Total	21	10	16

Caveats

Staffing requirements can vary significantly depending on:

- Degree of automation
- Use of online payment systems
- Outsourcing of citation collection or utility functions
- Complexity of capital projects
- Level of public counter activity

- Manual versus digital workflows

Departments with modern financial systems and extensive automation may operate effectively at the lower end of the staffing range, while departments with older systems or high manual processing demands may require staffing toward the upper end.

Overall Conclusion

The Finance Department appears to be handling a substantial and diverse operational workload consistent with a well-functioning municipal finance organization. The current indicators provide a solid picture of activity levels but should be supplemented with timeliness, accuracy, collection effectiveness, and automation metrics to fully evaluate productivity and staffing efficiency.

Human Resources & Risk Management Department Assessment

City of Manhattan Beach

Based on the operational statistics provided for the combined Human Resources and Risk Management Department supporting approximately 354 full-time employees, the department workload appears moderate and generally consistent with a full-service California municipal organization of this size.

The department reported the following annual activity levels:

- 6,260 employment applications processed
- 1,213 personnel action forms processed
- 127 new employees hired
- 110 employee separations
- 46 full-time recruitments administered
- 21 part-time recruitments administered
- 27 trainings/webinars offered
- 356 insurance/contracts reviewed
- 49 workers' compensation claims filed
- 45 liability claims filed
- 10 unemployment claims processed

Recommended Productivity Indicators

Not all activity statistics are equally valuable for evaluating departmental productivity. The following metrics are considered the strongest indicators of operational workload and efficiency:

Most Meaningful Productivity Measures

- Number of employees supported
- Full-time and part-time recruitments administered
- Personnel action forms processed
- Employee hires and separations
- Workers' compensation claims managed
- Insurance/contracts reviewed
- Liability claims processed
- Time-to-fill vacancies
- Employee turnover rate
- Workers' compensation frequency and severity trends

- Claims cost reduction trends
- Compliance and audit performance

Less Meaningful Measures

Some statistics are less useful because they measure activity volume rather than operational effectiveness:

- Raw application totals
- Number of webinars/trainings offered without attendance or outcome data
- Small unemployment claim counts

Staffing Assessment

Based on the reported workload, benchmark comparisons with similar California cities, and the combined HR/Risk structure, the following staffing ranges appear appropriate:

Staffing Model	Recommended Staffing
Lean / Highly Efficient Model	4–5 employees
Typical Full-Service California City	5–6 employees
High-Complexity / High-Service Model	6–7 employees

Most Reasonable Estimated Range

5–6 full-time employees

Human Resources/Risk Department	Budget	Most Efficient	Maximum Recommended
HR Analyst	1	1	1
HR Assistant	1	1	1
HR Director	1	1	1
HR Manager	1		
HR Technician	2	1	1
Senior HR Analyst	1		
Risk Manager	1	1	1
Benefits/Payroll/Safety Specialization		0	1
Total	8	5	6

Observations and Caveats

Recruitment and Turnover

The department administers 67 recruitments annually and reports 110 employee separations. This suggests relatively high employee turnover for a workforce of 354 employees and may be a significant driver of HR workload.

Workers' Compensation Activity

The reported 49 workers' compensation claims appear somewhat elevated for a city this size, although this may be influenced by:

- Police and fire staffing levels
- Public works exposure
- California reporting requirements
- Conservative claim reporting practices

Risk Management Workload

The volume of liability claims and insurance/contract reviews appears generally normal for a coastal, full-service municipal organization.

Operational Efficiency Factors

Appropriate staffing levels are heavily influenced by:

- Degree of process automation
- HR information systems (HRIS)
- Outsourced claims administration
- Number of bargaining units
- Labor relations complexity
- Public safety staffing levels
- Organizational turnover rates

Cities utilizing modern automated systems and efficient workflows can generally operate successfully at the lower end of the staffing range.

Overall Conclusion

The reported workload does not appear unusually large for a full-service California city. Based on the available information, a combined Human Resources and Risk Management Department

staffing level of approximately 5–6 employees appear reasonable and consistent with industry benchmarks.

The most important long-term performance measures should focus not simply on activity volume, but on outcomes such as:

- Reduced employee turnover
- Lower workers' compensation costs
- Faster recruitment timelines
- Improved retention
- Reduced liability exposure
- Efficient and compliant personnel administration

Parks and Recreation

For a city the size of Manhattan Beach (approximately 35,000 residents), the Parks and Recreation Department workload reflects a relatively active and service-intensive operation. Reported annual activity includes more than 25,000 recreation registrations, over 9,000 youth sports participants, nearly 6,500 Dial-a-Ride trips, extensive volunteer engagement, and responsibility for numerous athletic and recreational facilities including parks, courts, playgrounds, fields, dog runs, and an aquatic facility.

The reported statistics are generally good operational indicators because they reflect actual public usage and service demand. Particularly useful measures include recreation registrations, volunteer hours, youth sports participation, Dial-a-Ride activity, and public art projects completed. These indicators demonstrate community engagement, program utilization, and operational complexity. However, some reported figures such as the number of parks, courts, or playgrounds are primarily inventory measures rather than true productivity metrics. Facility counts alone do not indicate workload, maintenance intensity, or service quality.

A stronger performance management system would include additional productivity and efficiency measures such as:

- Cost recovery percentage by recreation program
- Registrations per recreation employee
- Acres or athletic fields maintained per maintenance employee
- Facility utilization rates
- Maintenance response times
- Customer satisfaction ratings
- Volunteer hours leveraged per employee
- Dial-a-Ride cost per passenger trip
- Overtime as a percentage of payroll
- Supervisor-to-staff ratios

These metrics provide a clearer picture of operational efficiency and service effectiveness.

Based on benchmarking against comparable California coastal cities with similar recreation amenities and programming levels, estimated staffing would vary significantly depending on whether park maintenance operations are performed in-house or contracted out.

Estimated staffing ranges are as follows:

Service Model	Recommended Full-Time Staffing
Primarily In-House Maintenance	approximately 35–45 FTE
Mostly Contracted Maintenance	approximately 25–35 FTE
Highly Outsourced / Lean Model	approximately 20–28 FTE

Parks and Recreation Department	Budget	Most Efficient	Maximum Recommended
Administrative Analyst	1		
Administrative Assistant	1		
Marketing Specialist	1		
Director	1		
Recreation coordinator	3		
Recreation Supervisor	8		
Senior Management Analyst	1		
Senior Recreation Manager	1		
Senior Recreation Supervisor	4		
Administration and Management		4	4
Recreation Coordinators		8	10
Aquatics		4	6
Senior/Dial a Ride		3	4
Facilities/Custodial		3	5
Arts/Cultural		1	1
Total	21	23	30

Under a contracted maintenance model, the city would still require staffing for recreation programming, contract oversight, facility operations, aquatics, senior services, Dial-a-Ride coordination, public art management, and limited skilled maintenance support. However, outsourcing landscape and turf maintenance substantially reduces the need for labor-intensive maintenance crews and related supervision.

Several important caveats should also be considered:

- Parks and Recreation departments typically rely heavily on part-time and seasonal employees, including instructors, lifeguards, referees, camp staff, and event personnel. Total headcount may therefore appear much larger than actual full-time staffing.
- Athletic field maintenance often requires higher staffing levels than standard park landscaping because of intensive usage and specialized turf requirements.
- Coastal cities such as Manhattan Beach often maintain higher-than-average service expectations and aesthetic standards, which can justify somewhat higher staffing ratios.
- Extensive volunteer utilization and a 90% online registration rate are positive indicators that may reduce the need for administrative staffing.
- Productivity should ultimately be evaluated based on measurable service outcomes, response times, utilization, cost recovery, and resident satisfaction rather than raw staffing totals alone.

Overall, the department's reported workload appears consistent with a moderately staffed, service-oriented Parks and Recreation operation typical of affluent coastal California communities.

Police Department

For a city such as Manhattan Beach with approximately 35,000 residents and a compact 4-square-mile service area, police staffing should be based on workload, service expectations, proactive policing goals, and overtime utilization rather than population alone. The department’s reported annual activity levels—16,588 calls for service, 25,460 self-initiated activities, 7,938 traffic stops, 61,029 parking citations, 709 arrests, 2,494 public records requests, and 2,469 volunteer hours—reflect a moderately active full-service municipal police department with significant traffic and parking enforcement responsibilities.

Based on benchmarking with comparable Southern California suburban and coastal agencies, a reasonable staffing model would include approximately 56–63 sworn personnel, 9–13 community service or parking enforcement officers, and 8–18 ancillary or civilian administrative staff depending on whether dispatch services are provided in-house or regionally. Total department staffing would therefore typically range between approximately 75 and 94 employees.

Recommended sworn staffing would generally include:

- 30–34 patrol officers
- 4–5 traffic officers
- 5–6 detectives/investigators
- 2–3 school resource or community officers
- 10–12 supervisory and command personnel

Police Department	Budget	Most Efficient	Maximum Recommended
Administrative Assistant	2		
Background Investigator	1		
Community Services Officer	12		
Crime Analyst	1		
Executive Assistant	2		
Lead Community Services Officer	3		
Lead Police Records Technician	2		
Office Assistant	3		
Park Services Enforcement Officer	1		
Police Captain	2		
Police Chief	1		
Police Lieutenant	5		
Police Officer	53		
Police Records Manager	1		
Police Records Specialist	1		

Police records Technician	7		
Police sergeant	11		
Police Services Officer	6		
Police Support Supervisor	1		
Police Technology Specialist	1		
Property and Evidence Officer	2		
Senior Analyst.	1		
Patrol		34	38
Traffic/Motor		4	6
Detectives		5	6
School Resource/Community		2	3
Supervisors (Sgt/Lt)		10	12
Command staff		2	3
Parking Enforcement		4	6
Community Services Officer		4	5
Animal control/Code liaison		1	1
Volunteer/Community Outreach		1	1
Records/Public Records		3	4
Dispatch (if in house)		10	14
Evidence/Property		1	2
HR/Training/Admin support		1	2
Crime Analyst		1	1
IT/Systems support		1	1
Finance/Grants		1	1
Total	119	85	106

Because the department currently operates 12-hour patrol shifts, staffing levels must be sufficient to absorb vacation, training, sick leave, court appearances, and special event coverage. Twelve-hour schedules can improve morale and continuity of operations, but they also increase overtime exposure and fatigue if staffing margins are too thin. For this reason, patrol staffing should be carefully monitored to avoid chronic overtime reliance.

The current productivity indicators are useful but incomplete. Existing indicators that appropriately measure workload and operational activity include:

- Calls for service
- Self-initiated activities
- Traffic stops
- Parking citations
- Arrests
- Public records requests
- Volunteer hours

However, additional performance and efficiency metrics should also be tracked, including:

- Average response time by priority level
- Calls handled per patrol officer
- Officer availability/proactive patrol time
- Clearance rates for investigations
- Traffic collision and DUI trends
- Overtime hours by division
- Sick leave usage
- Vacancy rates
- Use-of-force incidents
- Citizen complaints
- Public records turnaround time

Overtime is one of the most important indicators of operational efficiency and staffing adequacy. For a department of this size, best practice would generally target overtime at approximately 4–6% of total worked hours. Sustained overtime above 8–10% often indicates structural staffing shortages, excessive specialty assignments, inefficient scheduling practices, or overly restrictive minimum staffing policies.

From an organizational perspective, the department should maintain a relatively lean administrative structure. A typical and efficient command model for this size agency would include:

- 1 Chief of Police
- 2 Captains
- 3–4 Lieutenants
- 7–9 Sergeants

Operational efficiency can also be improved through civilianization of functions that do not require sworn authority, including parking enforcement, records management, public records processing, front desk operations, property/evidence management, and certain report-taking activities.

Overall, the recommended operating philosophy for a city the size of Manhattan Beach would be a “lean but proactive” policing model emphasizing strong patrol visibility, community engagement, controlled overtime, efficient deployment practices, and limited administrative layering while maintaining high service expectations and rapid response capability.

Manhattan Beach Fire Department

Staffing, Productivity Standards, and Operational Assessment

The Manhattan Beach Fire Department reported 3,861 annual incidents, including 2,256 EMS/rescue calls, 79 fires, 252 hazardous condition calls, and 1,010 combined false alarm and good intent calls. The department operates from two fire stations and maintains an average response time of 5:02 minutes. Additional annual workload includes 9,250 training hours, 885 in-house plan reviews, 768 construction inspections, 226 state-mandated inspections, and public education outreach to 606 participants.

Recommended Staffing Range

For a full-service suburban/coastal department serving approximately 35,000 residents across 4 square miles, the recommended staffing model would generally include:

Function	Recommended Staffing
Suppression / EMS Operations	42–46 sworn personnel
Fire Prevention / Inspection	2–4 sworn or civilian personnel
Training / Safety	1–2 personnel
Administration / Command Staff	3–4 personnel
Civilian Administrative Support	2–4 personnel
Total Recommended Staffing	48–56 sworn plus 2–4 civilian staff

Fire Department	Budget	Most Efficient	Maximum Recommended
Administrative Analyst	1	1	1
Emergency Preparedness Administrator	1		
Fire Captain/Paramedic	6		
Fire Chief	1		
Fire Deputy Chief	1		
Fire Division Chief	3		
Fire Engineer/Paramedic	6		
Fire Inspector	1	2	4
Fire Marshal	1		
Firefighter/Paramedic	18		
Senior Fire Inspector	1		
Senior Management Analyst	1		
Suppression/EMS Operations		42	46
Training/Safety		1	2

Function	Recommended Staffing		
Cief Officers/Admin		3	4
Fire Prevention Technician		1	2
Permit/Records Support		0.5	1
Total	41	47.5	55

This assumes:

- Two fully staffed engine companies
- Minimum daily staffing of 3–4 firefighters per apparatus
- Battalion chief coverage
- Vacation and sick leave relief staffing
- Adequate training and prevention capacity

Productivity Standards and Benchmarks

The department’s current metrics generally reflect a well-functioning suburban fire agency. Recommended operational benchmarks include:

Indicator	Recommended Standard
Average Response Time	Under 5–6 minutes
Overtime Utilization	Under 8–10% of worked hours
Training Hours	200–300 hours annually per firefighter
Inspection Completion	90–100% annually
Plan Review Turnaround	5–15 business days
Unit Hour Utilization (UHU)	0.20–0.35 suburban target
Simultaneous Incident Reliability	Maintain available coverage during concurrent calls

Appropriate Productivity Indicators

The department is already tracking several strong indicators, including:

- Total calls for service
- EMS/rescue incidents
- Response times
- Training hours
- Construction inspections
- State-mandated inspections
- Plan reviews

However, several additional indicators would provide a more complete picture of operational efficiency and staffing needs:

Recommended Additional Metrics

- Unit Hour Utilization (actual workload by apparatus)
- Concurrent call frequency
- EMS transport and ALS utilization rates
- Overtime percentage by division
- Average inspection and plan review turnaround times
- Staffing vacancies
- Sick leave usage
- False alarm reduction trends
- Public education programs delivered (not just attendance)

Caveats and Operational Considerations

Fire department staffing should not be evaluated solely on annual call volume. Unlike many municipal departments, fire agencies must maintain continuous emergency readiness regardless of workload fluctuations. Minimum staffing levels are driven by:

- Immediate emergency response capability
- Firefighter safety standards
- Simultaneous incident coverage
- EMS reliability
- Disaster preparedness
- Mandatory training requirements

Additionally, Manhattan Beach's coastal location, dense residential development, visitor activity, and mutual aid responsibilities can increase operational complexity beyond what raw call totals suggest.

While the department's current workload appears moderate overall, maintaining rapid response times and safe staffing levels requires sufficient personnel to avoid excessive overtime, burnout, and service degradation.

Public Works Department Staffing and Productivity Review

City of Manhattan Beach

The Manhattan Beach Public Works Department reports a substantial operational workload for a city of approximately 35,000 residents and only four square miles in size. Despite the small geographic area, the city maintains an unusually dense and infrastructure-intensive environment due to its coastal location, aging utility systems, high visitor activity, and continual redevelopment pressures.

Reported annual workload indicators include:

- 29,041 phone calls received
- 19,433 private development and utility inspections
- 1,864 plan checks
- 580 right-of-way and excavation permits
- 51 active capital improvement projects
- 80 City Council agenda items

The department also maintains significant infrastructure assets, including:

- 110 miles of water mains
- 82 miles of wastewater pipelines
- 120 miles of paved streets
- 17,000 street signs
- 13,700 water meters
- 299 fleet vehicles/equipment/generators
- extensive stormwater infrastructure, parking systems, and public facilities

Operational response standards appear above average for comparable California cities:

- Graffiti removal within 1 business day
- Pothole repair within 2 business days
- 100% of sewer lines cleaned twice annually

These are strong service indicators and suggest a proactive maintenance philosophy.

Recommended Staffing Range

Based on the reported workload, infrastructure inventory, and typical benchmarks for full-service California municipalities, an efficient staffing range for Public Works is estimated at:

Approximate functional allocation:

Function	Estimated FTE
Administration / Management	4–6
Engineering / CIP	8–14
Water Utility Operations	8–12
Wastewater / Stormwater	6–10
Streets / Signs / Parking	8–14
Fleet Maintenance	2–5
Facilities Maintenance	3–6
Inspection Staff	4–8
Administrative Support	3–5

Public Works Dept	Budget	Most Efficient	Maximum Recommended
Administrative Analyst	1		
Administrative Assistant	2		
Associate Engineer	3		
Building Maintenance Technician	3		
City Engineer	1		
Cross-Connection Control Specialist	1		
Electrician	2		
Environmental Compliance Technician	1		
Equipment Maintenance Supervisor	1		
Equipment Mechanic I/II	3		
Executive Assistant	1		
Field operations Manager	1		
Field Operations Supervisor	1		
Facilities Supervisor	1		
Lead Maintenance Worker	3		
Lead Sewer Maintenance Worker	1		
Lead Water System Operator	2		
Lead Water Treatment Operator	1		
Maintenance Assistant	1		
Maintenance Supervisor	1		

Maintenance Worker I/II	10		
Management Analyst	2		
Parking Services Technician	2		
Principal Civil Engineer	3		
Project Coordinator	1		
Public Works Director	1		
Public Works Inspector	2		
Senior Civil Engineer	4		
Senior Engineering Technician	1		
Senior Management Analyst	2		
Sewer Maintenance Worker	6		
Solid Waste Administrator	1		
Urban Forester	1		
Utilities manager	1		
Wastewater Supervisor	1		
Water Compliance Supervisor	1		
Water Meter Technician	1		
Water Superintendent	1		
Water System Operator I/II	4		
Water System Operator III	1		
Water Treatment Operator	2		
Administrative Management		4	6
Engineering CIP		8	14
Water Utility		8	12
Wastewater/Stormwater		6	10
Streets/Signs/Parking		8	14
Fleet Maintenance		3	6
Facilities Maintenance		3	6
Public Works Inspection		4	8
Administrative Support		3	5
Total	79	47	81

Actual staffing requirements depend heavily on:

- consultant utilization,
- outsourced maintenance contracts,
- fleet outsourcing,
- level of automation,
- and desired service levels.

Appropriate Productivity Standards

The current indicators are generally appropriate but primarily measure workload volume rather than true efficiency or infrastructure condition. Additional best-practice metrics should include:

Infrastructure Condition

- Pavement Condition Index (PCI)
- Water main break frequency
- Sewer overflow incidents
- Fleet replacement backlog
- Deferred maintenance liability

Operational Efficiency

- Cost per lane mile maintained
- Cost per utility customer served
- Average permit turnaround time
- Capital project delivery on-budget and on-schedule
- Preventive vs emergency maintenance ratios

Service Quality

- Customer satisfaction metrics
- Emergency response times
- Utility outage frequency
- Flooding and stormwater incident tracking

Caveats and Considerations

Several important caveats should be considered when evaluating staffing levels and productivity:

1. **Coastal Cities Require Higher Maintenance Levels**
Salt air, tourism, and high public expectations typically increase maintenance demands compared to inland cities.
2. **Development Activity Significantly Impacts Staffing Needs**
The engineering and inspection workload appears high relative to city size and may justify additional technical staffing.
3. **Response Standards Drive Personnel Requirements**
Aggressive service expectations such as next-day graffiti removal and rapid pothole repair require sufficient field staffing and standby capacity.
4. **Infrastructure Age Matters**
Older underground utilities often require disproportionately more maintenance staffing.
5. **Management Layering Should Be Reviewed Carefully**
In many California cities, staffing growth occurs more rapidly in management and administrative classifications than in direct field operations.

Overall Assessment

The department appears operationally active and service-oriented with generally strong responsiveness standards. The next step toward best-practice performance management would be expanding from measuring “amount of work completed” to measuring:

- infrastructure condition,
- long-term asset preservation,
- cost efficiency,
- and service outcomes.

Those measures provide the clearest indication of whether staffing and spending levels are sustainable over time.

Manhattan Beach Community Development Department

Staffing, Productivity Standards, and Operational Assessment

The Manhattan Beach Community Development Department reports significant annual activity for a city of approximately 35,000 residents and only 4 square miles in size. The workload reflects the unique characteristics of the community, including high property values, frequent residential redevelopment, complex coastal regulations, and elevated customer service expectations.

Reported Annual Activity

The department reported:

- 520 residential permits
- 70 commercial permits
- 226 electrical permits
- 82 mechanical permits
- 180 solar permits
- 229 reroof permits
- 402 right-of-way/street use permits
- 258 temporary parking permits
- 16,558 building inspections
- 334 planning applications
- 986 new code enforcement cases
- 943 code enforcement cases closed
- 3,890 counter customers served
- 372 Public Records Act responses
- 454 building record reports
- 260 traffic requests processed
- 40,482 pages digitized

The department also reports strong customer service performance standards:

- Discretionary application completeness reviews within 30 days
- Major plan checks completed within 6 weeks
- Minor plan checks completed within 2 business days
- All inspections requested by 3:00 PM completed the next business day

Compared with other California coastal and Los Angeles-area cities, these service levels are generally above average, particularly the next-day inspection commitment and rapid turnaround for minor plan checks.

Recommended Staffing Range

Based on benchmark staffing levels for similarly situated California coastal cities, an appropriate staffing range would likely be:

Function	Recommended FTE
Community Development Director	1
Deputy Director / Building Official	1
Plan Check / Senior Plan Examiners	2–3
Building Inspectors	4–5
Permit Technicians / Counter Staff	3–4
Planning Manager	1
Planners	3–5
Code Enforcement Officers	2
Engineering / ROW Staff	1–2
Administrative Support / Records	2–3
Total Estimated Staffing	Approximately 21–29 FTE

Community Development Department	Budget	Most Efficient	Maximum Recommended
Administrative Analyst	2		
Administrative Assistant	3	2	3
Assistant Planner	1		
Associate Planner	4		
Building Inspector	2	4	5
Building Official	1	1	1
Code Enforcement Officer i/ii	4	2	2
Code Enforcement Supervisor	1		
Director	1	1	1
Deputy/Assistant Director		1	1
GIS/Records/Digital Tech			
Environmental Programs Administrator	1		

Executive Assistant	1		
Office Assistant	1		
Permits Technician	4	3	4
Plan Check/Senior Plan Examiner		2	3
Plan Check Engineer	1		
Engineering/ROW Staff		1	2
Planning Manager	1	1	1
Planning Technician	1		
Plans Examinaer	1		
Planners		2	3
Associate/Assistant Planners		1	2
Principal Building Inspector	1		
Senior Building Inspector	1		
Senior Business Services Analyst	1		
Senior Management analyst	1		
Senior Permists Tehnician	1		
Senior Plan Check Engineer	1		
Senior Planner	2		
Traffic Engineer	1		
Total	39	21	28

The higher end of the range would typically reflect:

- extensive in-house services,
- higher customer service expectations,
- more discretionary planning review,
- and lower reliance on outside consultants.

Recommended Productivity Standards

While activity counts are useful, best-practice Community Development departments also track efficiency and outcome measures.

Recommended Performance Indicators

- Average permit turnaround times
- Percentage of permits issued over the counter
- Average inspections completed per inspector per day
- Percentage of next-day inspections achieved
- First-cycle plan approval rates
- Cost recovery percentage by division

- Average code enforcement case closure time
- Online permit submission percentage
- Customer satisfaction scores
- Consultant utilization and cost tracking

Typical Productivity Benchmarks

- Inspectors: 8–15 inspections per day depending on complexity
- Plan check turnaround:
 - Minor permits: 1–5 business days
 - Major residential/commercial: 4–8 weeks
- Code enforcement:
 - 300–500 active cases annually per officer
- Cost recovery:
 - Building divisions: 80–100%
 - Planning divisions: 60–90%

Caveats and Considerations

Several important factors make Manhattan Beach more operationally complex than many cities of similar population:

- High-end residential construction typically requires more inspections and staff time.
- Coastal development regulations and discretionary review increase planning workload.
- Strong resident expectations increase demand for customer service responsiveness.
- Smaller cities often require staff to perform multiple specialized functions.
- Extensive customization of project review processes can reduce productivity and increase staffing requirements.

The department's reported service standards indicate a generally responsive operation. However, activities alone do not determine whether staffing is fully optimized. A complete assessment would also require review of:

- overtime usage,
- consultant costs,
- fee recovery levels,
- technology utilization,
- and staffing ratios compared to peer agencies.

Overall, the department appears to maintain service levels that are above average for comparable California cities, particularly in inspection responsiveness and permit turnaround times.

Information Technology Department Staffing and Productivity Assessment

City of Manhattan Beach

The Information Technology Department supports a moderately complex municipal technology environment that includes 458 supported users, 433 desktops/laptops, 407 mobile devices, 418 desk phones/faxes, 89 copiers/scanners, 127 applications and services, 211 servers, 155 wireless access points, 68 switches/routers, 6 server rooms/data centers, and 36 conference room facilities. This represents a significant operational and cybersecurity responsibility for a city of approximately 35,000 residents.

The current reported metrics provide a good inventory of technology assets and infrastructure responsibilities, but they primarily measure the size of the environment rather than true operational productivity or service quality. While device counts, servers, applications, and network infrastructure are important workload indicators, they do not fully measure responsiveness, reliability, cybersecurity effectiveness, or customer service performance.

Recommended Productivity Standards and Performance Metrics

In addition to the existing inventory measures, modern municipal IT departments should track the following operational indicators:

Service Desk / User Support

- Number of help desk tickets opened and resolved
- Average response and resolution times
- First-call resolution percentage
- Percentage of tickets resolved within service-level targets
- User satisfaction scores
- After-hours emergency support incidents

Typical performance standards include:

- Critical issues resolved within 4 hours
- Standard service requests completed within 1–3 business days
- 85–90% service-level compliance

Cybersecurity and Infrastructure

- Network and server uptime percentages (target 99.9%+)
- Patch management compliance

- Phishing and cybersecurity training results
- Security incidents and ransomware prevention metrics
- Backup and disaster recovery testing success rates
- Multifactor authentication adoption

Strategic and Efficiency Metrics

- Percentage of digital workflows and online services
- Reduction in paper-based processes
- Application consolidation efforts
- Cloud migration progress
- Technology cost per supported employee

Recommended Staffing Range

Based on benchmarking with comparable full-service California cities and the complexity of the environment, an appropriate staffing range would generally be:

Position	Recommended FTE
IT Director / CIO	1
Systems & Network Administrators	2
Desktop / Help Desk Support Technicians	2–3
Applications / Business Systems Analyst	1
Cybersecurity Analyst (shared or dedicated)	0.5–1
Total Recommended Staffing	6–8 FTE

Information Technology	Budget	Most Efficient	Maximum Recommended
Administrative Assistant	1		
Applications Analyst	2		
Geographic Information Systems Admin	1		
Information Technology Director	1	1	1
Senior Management Analyst	1		
Senior Tecnology Specialist	2		
Senior Systems Engineer	1		
Technology Specialist	2		
Technology Systems Engineer	1		
Systems/Network Administrator		2	2
Help Desk Support		2	3
Applications /Business System Analyst		1	1
Cybersecurity/Com;liance Analyst		1	1
Total	12	6	7

This assumes a hybrid environment with some outsourced vendor support and managed services. If cybersecurity operations, cloud migration, GIS, or major software development functions are handled internally, staffing requirements could increase.

Caveats and Observations

Several infrastructure metrics suggest the environment may contain legacy complexity that could potentially be streamlined:

- 211 servers is relatively high for a city this size unless highly virtualized
- 127 applications/services indicates significant software management complexity
- 6 server rooms/data centers may indicate opportunities for consolidation and cloud migration
- 95 vendors creates substantial procurement and contract-management workload

Technology departments are increasingly evaluated not simply by the number of devices supported, but by:

- System reliability
- Cybersecurity preparedness
- Customer responsiveness
- Automation and modernization efforts
- Ability to reduce manual work across departments

Accordingly, staffing assessments should consider not only asset counts, but also cybersecurity risk exposure, after-hours operational demands, project workload, modernization initiatives, and service expectations established by city leadership and the public.

Patricia Matson, CMC

From: Max Miller <kc6zut@gmail.com>
Sent: Wednesday, May 6, 2026 11:10 PM
To: List - City Council
Subject: [EXTERNAL] I am in favor of funding for CERT

EXTERNAL EMAIL: Do not click links or open attachments unless you trust the sender and know the content is safe.

Patricia Matson, CMC

From: Paul Wafer <pwafer_alpha@yahoo.com>
Sent: Wednesday, May 6, 2026 8:46 AM
To: List - City Council; Talyn Mirzakhian; Libby Bretthauer
Subject: [EXTERNAL] Reflections on the Budget Presentation

EXTERNAL EMAIL: Do not click links or open attachments unless you trust the sender and know the content is safe.

Dear Council Members,

To describe last night's budget presentation as a reality check would be an understatement—it was also a clear call to action. Having worked through multiple boom-and-bust cycles in healthcare management, and later helping struggling hospitals regain financial stability as a consultant, I see strong parallels to the position the City now faces.

In my view, this is not a revenue problem—it is an expense control problem. And while there is no single easy fix, there are proven approaches that can help restore balance.

First, rather than broadly asking departments to identify reductions, establish clear, measurable targets. For example, require each department to develop a plan to reduce expenses by 10% and present it to you. That figure may ultimately prove higher than necessary, but it creates optionality—allowing you to evaluate and selectively implement the most practical and least disruptive measures. This process should be conducted confidentially to avoid unnecessary concern or speculation.

Second, benchmark performance against best practices. Each department should understand how its staffing levels, processes, and outputs compare to similarly sized cities. There are well-established standards that take into account variables such as growth rate, service levels, outsourcing, and technology. Whether through professional organizations or other research tools, these benchmarks can help establish realistic targets. A reasonable expectation would be to bring operations within a defined range—such as within 5% of best-practice norms.

Third, focus on how work actually gets done. Cost reduction cannot succeed without improving underlying processes. This requires examining workflows in detail—step by step—to identify inefficiencies, redundancies, and bottlenecks. In my experience, simply mapping out a process often reveals unnecessary steps that persist only because “that’s how it’s always been done.” Addressing these issues is one of the most effective ways to improve productivity without sacrificing service quality.

If the necessary expertise is not available internally, the City may need to consider outside assistance from firms that specialize in municipal efficiency. However, given current financial constraints, it makes sense to first leverage internal capabilities wherever possible.

I would be happy to meet and share more specifics based on my experience. I am not seeking any formal role—just offering assistance as a resident who wants to see the City succeed.

Thank you for your time and consideration, and best of luck as you navigate these decisions.

Paul Wafer
310-467-0906

Patricia Matson, CMC

From: Patrick Whitfield <pawhky@yahoo.com>
Sent: Wednesday, May 6, 2026 8:43 AM
To: City Clerk; List - City Council; Emy-Rose Hanna, MPA; Libby Bretthauer; Patrick Whitfield
Subject: [EXTERNAL] Re: Your Email on April 27

EXTERNAL EMAIL: Do not click links or open attachments unless you trust the sender and know the content is safe.

Thank you. Please include my email (and these comments) for public comment for the May 12 agenda.

Your response below, however, ignores the main points of my comments: an increase in aggregate taxes, no justification for doing so, and a false dilemma option presented as fact to manipulate a decision. Any "in-depth analysis" of four simplistic calculations does not address this important point. It seems pretty clear to any rational person that the primary objectives of the Tax Forum are to increase taxes and claim the city has the backing of local businesses. It does not. The city should not hide behind a consultant's "analysis" and be straightforward with its objectives and ultimate goals.

By the way, I'm curious what the city paid for that presentation? I'm further interested in why an outside firm is paid for processing our tax payments and how much they receive for that task. We have a finance department that seems perfectly capable of processing payments without a third party, and its fees, involved.

Thank you.

Patrick A. Whitfield
714-501-7577

On Tuesday, May 5, 2026 at 01:29:36 PM PDT, Libby Bretthauer <lbretthauer@manhattanbeach.gov> wrote:

Hello Patrick,

Thank you for attending the Business License Tax Forum and providing feedback. As discussed during the presentation, Models 2-4 include a reduction in the base tax, which results in a slight reduction of taxes for businesses generating less than \$4.5 million in gross receipts. I am happy to have my team connect with you to do an in-depth analysis on the impact of Models 1-4 on your specific business. Please let me know if this would help you assess the various models under consideration.

The City Council will receive a presentation on the Tax Study at a City Council meeting on Tuesday, May 12, at 6 p.m. This meeting will be open to the public and on Zoom. Would you like your email dated April 27 to be submitted as public comment for the agenda item on May 12?



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Patricia Matson, CMC

From: Patrick Whitfield <pawhky@yahoo.com>
Sent: Monday, April 27, 2026 7:34 PM
To: City Clerk; List - City Council; Patrick Whitfield; Libby Bretthauer; Emy-Rose Hanna, MPA
Subject: [EXTERNAL] Business License Tax Forum

EXTERNAL EMAIL: Do not click links or open attachments unless you trust the sender and know the content is safe.

I am extremely disturbed by the scope and intent of the Business License presentation, including the concept of "voting" for the lesser of a handful of evils. In reality, this is an additional tax grab by the City, not a solution for "inequitable" or "confusing" business taxes. The "voting" is a disguised attempt to prove acceptance of additional taxes. Why not just ask if we would rather lose an eye or a foot? A slick presentation with nice colors and graphs designed to fool the audience into believing the consultant and finance department has our best interests at heart.

First, there was no reasoned justification offered for why we should be paying business taxes at all nor what services these taxes support or should support. Remember, we already pay city, state and payroll taxes, as well as income and sales tax (for the retail businesses), and real estate tax. We also pay direct fees for some Manhattan Beach city services. What else do you want from us? In theory, we pay this business tax for the privilege of the foot traffic of our zip code, yet, in large part, we are a primary reason for the traffic. This traffic brings significant tax, parking and parking ticket revenue to the city, yet the city knows it can squeeze business too, and get a bite out of all sides of the transaction.

Then, there was comparison to the business tax practices of other cities as justification to squeeze us more. This "analysis" assumes as fact that these comparison cities should be compared with. Yet, again, there is an absence of any justification for these taxes. Nor was there any aggregate analysis of the tax and services structure of the other cities. Only a fait accomplis that if we are not the highest or the lowest, we should accept it and not question the false logic. This is manipulative and simplistic analysis at best.

Finally, and most disturbingly, is that there was no attempt to create a revenue neutral solution. Vacuous explanations by the speakers and the consultant that businesses should pay their "fair share" were thrown around as facts, with out even a rudimentary attempt to explain what that means. Say what it is: a tax grab in the guise of fairness. If counsel is really concerned with "equity", it would start with revenue neutrality as the target, and work backwards. At a minimum, the counsel has proposed a material increase in business taxes and thus the cost of doing business. There has been no analysis of the resulting unintended consequences of doing so, nor a candid acknowledgement that the consumer is the ultimate one to pay the price.

If you really think removing or increasing the cap from the tax calculation is more "fair", reduce the rate structure so aggregate tax receipts are not raised.

Thank you.

Patrick A. Whitfield
714-501-7577