



MEMORANDUM

TO: HONORABLE MAYOR &
CITY COUNCIL

FROM: Donna Hom

SUBJECT: FY 2013-2015 Proposed Policy Budget

DATE: June 12, 2013

City Administrator

Date

Approval

/s/ **Deanna J. Santana**

6/12/13

The purpose of this memorandum is to transmit to the full City Council a fourth set of responses to questions raised by City Councilmembers regarding the Fiscal Year (FY) 2013-2015 Proposed Policy Budget. We have answered as many questions as possible; however, some questions still require more staff analysis, and as such, we will answer any remaining questions through additional supplemental memos. To the extent that any additional information becomes available on any of the below questions or questions in past supplemental memorandums, we will continue to update the City Council accordingly.

DISCUSSION

General

1) Provide information about the proposed Graphic Design Specialist Position.

As a background, Graphic Design Specialist is currently vacant and was cut during the FY 2013-15 Policy Budget development process. However, legal counsel advised staff that the City will not be able to bring any graphic design work to outside vendors if the position is not fully funded. Staff has requested \$80,000 from the General Purpose Fund for portion of the position. The balance of the funding of \$34,298 in year one and \$37,072 in year two will come from the non-General Purpose Fund.

2) Provide the base cost for each and every new/additional/add/delete/upgraded position in the Proposed Budget

The detailed list of newly added and deleted positions in comparison with the Adopted Amended FY 2012-13 Policy Budget is displayed in Attachment A. Please note that the cost to add positions and related saving from deleting positions reflect net salary savings/costs only (does not include benefits, pension, and overhead related costs).

3) Of the nearly 1,400 Temporary Part-Time (TPT) employees, how many have been in their positions for the last two years? How much would it cost for the Administration to conduct an evaluation to determine which TPT positions should more logically and fairly

be classified as Permanent Part-Time positions? If half of the TPT positions were converted into PPT positions effective January 2015 (with commensurate benefits), how much would it cost the city in this two year budget cycle (and as on-going additional expenses going forward)? Given the City's budget realities, how would the Administration recommend phasing in such a transition over time?

Temporary Part-Time (TPT) employee counts change throughout the year. Listed below are the counts by classification and by departments as of January, 2013. As indicated below, most of the TPT are in Parks and Receptions followed by the Library. Please note that the positions listed below are head counts, not full-time equivalent (FTE).

DEPT	TITLE	Count of EMP#
Community Services		
	Administrative Assistant I, PT	1
	Crossing Guard, PT	6
	Custodian, PT	13
	Facility Security Assistant, PT	1
	Food Program Driver, PT	8
	Food Program Monitor, PT	8
	Lifeguard, PT	75
	Maintenance Mechanic, PT	2
	Park Attendant, PT	13
	Pool Manager, PT	14
	Recreation Aide, PT	159
	Recreation Attendant I, PT	82
	Recreation Attendant II, PT	6
	Recreation Leader I, PT	253
	Recreation Leader II, PT	56
	Recreation Specialist I, PT	62
	Recreation Specialist II, PT	36
	Recreation Specialist III, PT	12
	Sports Official, PT	54
	Stagehand, PT	1
	Van Driver, PT	9
	Water Safety Instructor, PT	24
Community Services Total		895
Fire Department		
	Administrative Assistant I, PT	1
	Fire Suppression Dist Inspect PT	5
	Office Assistant I, PT	1
	Office Assistant II, PT	4

Fire Department Total		11
Library		
	Librarian I, PT	52
	Librarian II, PT	11
	Librarian, Senior, PT	1
	Library Aide, PT	117
	Library Assistant, PT	62
	Literacy Assistant, PT	2
	Museum Guard, PT	7
Library Total		252
Planning & Building		
	Administrative Assistant I, PT	1
Planning & Building Total		1
Police Department		
	Animal Care Attendant, PT	16
	Crossing Guard, PT	52
	Parking Control Technician, PT	52
Police Department Total		120
Public Works		
	Custodian, PT	33
	Facility Security Assistant, PT	1
	Park Attendant, PT	55
Public Works Total		89
Grand Total		1368

To assess how many TPT can be converted to permanent part time (PPT) positions, staff would need to assessment the operational needs of each department. Furthermore, if the funding capacity is not able to absorb increase cost in personnel, reduction in other areas would have to be assessed. Staff needs to examine this matter and formulate a work plan before committed to the timeline and magnitude of costs. As staff is fully engaged in labor negotiation, budget development, and fiscal year-end closing, it is more realistic to report back in late fall on this matter. There is no capacity at this time to do this analysis.

Revenue

1) It has come to my attention that Oakland has approximately 15,000 scofflaw drivers (those that qualify for booting), and an unused special camera for reading license plates sufficient to identify scofflaws. If the city were to maximize the use of this additional camera with necessary personnel, how much more additional revenue (beyond the \$2 million already identified in the proposed budget) could the city realize? How much would it cost the City to set up an in-house booting program sufficient to identify additional

scofflaws beyond those identified by our current outside contractor? Would such an in-house program more than pay for itself?

The additional license plate reader is being employed as a component of the previously noted booting programs already accounted for in the budget. The \$2 million reflected in the budget (revised to \$2.5 million in an June 4 information memorandum) is due to the synchronization of boot eligible lists between Oakland and other jurisdictions. This revenue increase is independent of ongoing enforcement via booting.

The following analysis demonstrates the impacts of adding additional boot crews. These estimates are over-and-above those assumed in the budget. There is a diminishing return to additional crews. The diminishing return is caused by a decrease in the number of vehicles eligible for booting as other crews will have already taken enforcement actions. The analysis assumes that booting crews are completely dedicated to boot parking enforcement efforts and are not routinely redeployed to address other traffic and vehicle concerns such as special events and abandoned automobiles. Further boot crews (and thus revenues) would not likely be available until FY 2014-15 due to the time required to hire a boot crews (2 police service technicians) and the requirements that these employees undergo background checks and receive required training.

	Conservative Estimates		
No. of Crews	Annual Revenue	Annual Expense	Annual Net Revenue
1 Crew	\$ 971,520	\$ 178,618	\$ 792,902
2 Crews	\$ 1,700,160	\$ 357,235	\$ 1,342,925
3 Crews	\$ 2,185,920	\$ 535,853	\$ 1,650,067

To view a copy of the June 4, 2013 information memorandum on the update on FY 2014-15 Projected Parking Citation Revenue Estimates, please follow the below link:

<http://www2.oaklandnet.com/oakcal/groups/cityadministrator/documents/agenda/oak041383.pdf>

2) At what level will the residential parking permit fee be cost-recovery?

Preliminary analysis suggests that the average residential parking permit fee (\$19) would need to be raised to an average \$104.50 to be cost covering (550% increase). This would represent an increase of roughly \$925,000 in revenue assuming that the volume of permit seekers remained constant. However, it should be noted that this analysis is preliminary and a more rigorous cost recovery analysis would be required to ensure that any fee increases comply with Proposition 26.

3) How much money would be saved/available if the schedules for Fund 1100 (Self-Insurance Liability) and Fund 4100 (Equipment) are adjusted to reach a zero balance (or perhaps a \$20,000 positive balance)? Please provide a table with a detailed accounting of the currently scheduled repayment amount from each fund into 1100 and 4100, per year across each of their entire payment schedule. In addition, please break down the current

1100 and 4100 negative balances in terms of the specific total amounts owed by other funds into each negative balance.

In FY 2008-09, the External Auditor's issued a material weakness finding on the Internal Service Funds (ISF) deficit because the City's accumulated internal borrowings have reached \$50.8 million as of June 30, 2009. The Auditor's recommended "*that the City monitor the progress of its restructured repayment plan very closely to ensure its feasibility. If it is determined that the plan is not feasible and the City does not intend to or cannot recover the full cost of providing goods or services within a reasonable period of time, then the use of Internal Service Funds is no longer appropriate under GAAP and should not be used for financial reporting purposes*" (refer to Attachment B). The City has been able to maintain its repayment plan and in the FY 2010-11 audit, the Auditors considered the repayment plan implemented. BY the end of FY 2012-13, the City will have reduced deficit from the high of \$50.8 in FY 2008-09 to \$31.4 million (projected). That is approximately \$19.4 million in repayment to the ISF deficit.

At this time, the City Administration considers the current repayment plan prudent and good for the long-term fiscal stability for the City. As such, it is recommended that the City maintains the repayment plan. It should be noted that if the City chooses not to continue with the repayment plan, the External Auditors will recommend for the City to discontinue the use of Internal Service Funds for financial reporting purpose because they would no longer be appropriate under GAAP (Generally Acceptable Accounting Principles). For example, if this occurred in FY 2012-13 with the ISF's accumulated borrowing or deficit at the estimated \$31.4 million, the General Purpose Fund (GPF) would have to absorb approximately 60% or (\$18.84 million of the \$31.4 million) of the ISF's deficit and hence would have to reduce GPF fund balance in one year instead of participating in the gradual repayment plan.

Attachment C accounts for the detail accounting of currently scheduled repayment for Self-Insurance Liability Fund (Fund #1100) and Equipment Fund (Fund #4100). The City Council adopted the negative fund balance repayment plan in FY 2009-11 for 10 years. It was projected by 2020-21, Fund #1100 will net zero. However, expenditures have exceeded revenue in this fund since 2009. As proposed in the FY 2013-15 Policy Budget, the fund balance of fund #1100 is projected to be negative 1,904,953, and by 2020-21, the fund balance is projected to be positive \$583,222.

Of note, the Mayor's Proposed Policy Budget includes three additional positions for the City Attorney's Office from Fund #1100, which will cost the City \$615,000 each year and it has not been factor into this fund's expenditure. Without changing the repayment plan, the fund is projected to be negative at the end of FY 2020-21 unless the City Attorney's Office reduces outside counsel costs. This fund has been in negative fund balance for at least the last ten years. The all-time high was negative \$28 million.

For the Equipment Fund (Fund #4100), City Council adopted the repayment plan in FY 2009-11 to repay the negative fund balance back to zero by FY 2020-21. The current proposed FY 2013-15 Policy Budget projected the fund balance will be positive \$754,388. At the City Council's

direction, staff can revise the repayment plan, and one option is to smooth the amount of \$754,388 over four year.

Of note, fund #4100 should have been paying for vehicle replacement and the amount has not been factored in the expenditure. If we slow down the repayment, it will hinder the City’s ability to achieve the goal to include vehicle replacement in this fund.

4) On p. D-61, regarding Miscellaneous General Purpose Fund (GPF) revenue. Please explain the fluctuations and overall decreases in revenues.

The following table provides the major miscellaneous revenues in the General Purpose Fund by source. Please note that there are various other small revenues in this category that together amount to less than \$200,000. The fluctuations are largely driven by the timing of one time revenues most notably sale of land and property.

General Purpose Fund Miscellaneous Revenues	Audited Actuals FY 2010-11	Audited Actuals FY 2011-12	Year End Projection FY 2012-13	Proposed Budget FY 2013-14	Proposed Budget FY 2014-15	Five-Year Forecast FY 2015-16	Five-Year Forecast FY 2016-17	Five-Year Forecast FY 2017-18
Sales of Land/Property	\$ 4,470,000	\$ 31,391,518	\$ 325,000	\$ -	\$ 4,000,000	\$ -		
Coliseum Revenue	\$ 136,666	\$ 165,408	\$ 160,679	\$ 165,408	\$ 165,408	\$ 165,408	\$ 165,408	\$ 165,408
Billboard Revenue On Going	\$ -	\$ -	\$ -	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000
Billboard Revenue One-Time	\$ -	\$ -	\$ -	\$ 475,000	\$ -	\$ -	\$ -	\$ -

5) On p. E-32 of the Proposed Budget, “Collections/Mandatory Garbage” (described on p. E-34 – Includes Business Tax & Code Enforcement) is shown as dropping from 13 to 11 FTE from FY 12-13 to 13-14. On p. E-33, “Collections/Mandatory Garbage” is shown as having a budget cut (expenditures dropping from 1,408,202 in 12-13 to 1,337,486 in 13-14) but also an expected revenue spike (158,600 in 12-13 to 264,591 in 13-14). Why is a spike in collections revenue expected when FTE and expenditures are dropping? Are there other uncollected collections amounts not handled by Collections/Mandatory Garbage?

The revenue increase reflects revenue adjustments due to increases that were observed in prior year actuals—to clarify, the spike in revenue collections is not related to changes in staffing or expenditure levels.

Any uncollected revenues that are subject to a lien process are not handled by Collections /Mandatory Garbage. False alarm fees and collections of parking citation revenues are also not handled by Collections/Mandatory Garbage, the latter are provided by ACS-Xerox, the City’s parking citations management contractor through methods including tax intercepts, DMV registration holds, and other processes.

Public Works

1) With respect to the enforcement of Illegal Dumping and Graffiti, is this work that civilian staff can do?

At this time, staff is working to explore what options exist with respect to enforcement of illegal dumping and graffiti. Staff respectfully requests time to gather the appropriate staff to research best practices and come back to the City Council in the fall to report out on findings and potential options for the City Council to consider.

Code Enforcement

1) In the Proposed Budget, Code Enforcement's FTEs are being reduced but Code Enforcement's revenues are being projected to substantially increase. Why are the revenues being projected to substantially increase when the staff assigned to generating that revenue is being decreased?

The current fund balance in the Development Service Fund (2415) is negative by \$2.0 million. The proposed budget has a budgeted surplus of \$32,767 in FY13-14 and \$905,587 in FY14-15, and that could be used toward paying back the negative fund balance (debt).

The Proposed Budget, as presented in the published document, is by program. Our focus in this budget cycle is to balance the department budget by the overall fund 2415. Each of the programs in fund 2415 (i.e., Code Enforcement, Development Permit Inspection) is not necessarily balanced or cost covering; the overall fund 2415 is, however, balanced. Another reason for a decrease in FTEs for Code Enforcement is because we moved Code Enforcement staff to the Permit Counter to provide higher priority services.

Respectfully submitted,

/s/

DONNA HOM
Budget Director

Attachments:

Attachment A: Add/Delete Positions since Adoption of FY 2012-13

Attachment B: Management Letter from External Auditor

Attachment C: Repayment Schedule for Funds # 1100 and 4100

Base/Raw Cost for New/Additional/Add/Delete Upgraded Positions

SUMMARY OF FTE changes - Midcycle FY 13 to Proposed FY 13-15 (Does not include changes reflected in Errata versions 1-3)				
Midcycle FY 2012-13	Midcycle to Baseline Change (A)	Proposed Y1 2013-14	Proposed Y1 to Proposed Y2 Change (B)	Proposed FY 2014-15
3,680.69	189.44	3,833.76	12.00	3,875.76
	(36.37)			

DETAIL BY CLASSIFICATION:

Affected Class	ID	FTE Change			NOTES on FTE change	Annual Raw Salary per 1.0 FTE
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)		
Account Clerk II	26498	-	1.00	-	Transfer from GFP	42,601
Account Clerk II	26498	-	(1.00)	-	Transfer to Fund 1820	42,601
Account Clerk II	27104	-	(1.00)	-	Frozen	41,717
Account Clerk II	30704	-	(1.00)	-	Frozen	42,601
Account Clerk II	32910	-	-	-	Eliminated Second Year	42,412
Account Clerk III	33951	1.00	-	-	Add/delete	46,617
Account Clerk II	33952	1.00	-	-	Add/delete	46,617
Account Clerk III	34309	-	1.00	-	Position added	48,560
Accountant II	21259	-	0.12	-	Reduction & Transfer from 1010, 14 to 2103 & 12 to 2108	66,877
Accountant II	21259	-	0.14	-	Reduction & Transfer from 1010; 14 to 2103 & 12 to 2108	66,877
Accountant II	21259	-	(0.91)	-	Reduction & Transfer from 1010, 14 to 2103 & 12 to 2108	66,877
Accountant II	25428	-	0.07	-	Transfer in .07	66,878
Accountant II	25428	(0.00)	(0.02)	-	Transfer .02 from fund 2160 to 1010	66,878
Accountant II	25428	0.00	0.68	-	Transfer in 0.68 FIE from 2160, 2103, 2108	66,878
Accountant II	25428	0.00	(0.36)	-	Transfer .36 from fund 2103 to 1010	66,878

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Midcycle to Baseline	Proposed Y1	Proposed Y2	
		(A)	(B)	(C)	
Accountant II	25428	(0.00)	(0.37)	-	66,878
Accountant II	27528	-	(1.00)	-	66,878
Accountant II	31508	1.00	-	-	60,746
Accountant III	1283	0.50	-	-	67,727
Accountant III	1283	(0.50)	-	-	67,727
Accountant III	2132	0.25	-	-	67,728
Accountant III	2132	(0.25)	-	-	67,728
Accountant III	2739	(1.00)	-	-	75,046
Accountant III	5652	-	0.17	-	75,046
Accountant III	5652	(0.00)	(0.17)	-	75,046
Accountant III	17552	(0.20)	-	-	76,231
Accountant III	17552	0.20	-	-	76,231
Accountant III	26050	(0.10)	-	-	75,046
Accountant III	26050	0.10	-	-	75,046
Accountant III	31268	(0.40)	-	-	71,290
Accountant III	31268	(0.60)	-	-	71,290
Accountant III	33650	-	(1.00)	-	73,044
Accountant III	34314	-	1.00	-	73,044

NOTES on FTE change				
(A)	(B)	(C)		
	Transfer .37 from fund 2108 to 1010 & 2120	Transfer .37 from fund 2108 to 1010 & 2120		
	Eliminated	Eliminated		
Baseline clean-up - correct FTEs				
Transfer 0.50 FTE to GPF due to SRA reduction				
Transfer 0.50 FTE to GPF due to SRA reduction				
Transfer 0.25 FTE to GPF due to SRA reduction				
SRA reduction				
Add/delete				
	Transfer .17 from fund 2195 to 1610	Transfer .17 from fund 2195 to 1610		
	Transfer .17 from fund 2195 to 1610	Transfer .17 from fund 2195 to 1610		
Reallocate 0.20 FTE to GPF due to reduction in Fund 1610				
Reallocate 0.20 FTE to GPF due to reduction in Fund 1610				
Transfer 0.10 FTE to GPR due to SRA reduction				
Transfer 0.10 FTE to GPR due to SRA reduction				
Add/delete				
Add/delete				
	Eliminated	Eliminated		
	Position added	Position added		

Affected Class	ID	FTE Change		
		Midcycle to Baseline	Proposed Y1	Proposed Y2
		(A)	(B)	(C)
Accounting Supervisor	34147	1.00	(1.00)	-
Accounting Supervisor	34150	1.00	-	-
Admin Analyst II, PPT	33786	0.50	(0.50)	-
Administrative Analyst I	22697	(0.20)	-	-
Administrative Analyst I	22697	0.20	-	-
Administrative Analyst I	28070	-	0.85	-
Administrative Analyst I	28070	0.00	(0.85)	-
Administrative Analyst II	30702	-	(1.00)	-
Administrative Analyst II	3395	(0.20)	-	-
Administrative Analyst II	3395	0.20	-	-
Administrative Analyst II	3927	(0.20)	-	-
Administrative Analyst II	3927	0.20	-	-
Administrative Analyst II	20648	(1.00)	-	-
Administrative Analyst II	21842	(0.20)	-	-
Administrative Analyst II	21842	0.20	-	-
Administrative Analyst II	27858	(1.00)	-	-
Administrative Analyst II	30082	0.00	(0.30)	-
Administrative Analyst II	30082	(0.00)	(0.70)	-
Administrative Analyst II	30673	(1.00)	-	-
Administrative Analyst II	34138	0.20	-	-
Administrative Analyst II	34138	0.80	-	-
Administrative Assistant I	2367	-	(1.00)	-

NOTES on FTE change				Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)		
Add/delete	Frozen	Frozen		101,724
ADD	Eliminated	Eliminated		101,724
Transfer 0.20 FTE from 1610 to 1011				62,497
Transfer 0.20 FTE from 1610 to 1010				60,819
-	Transfer from fund 1610 to 2105	Transfer from fund 1610 to 2105		57,778
-	Transfer from fund 1610 to 2105	Transfer from fund 1610 to 2105		57,778
-	Eliminated	Eliminated		57,778
Reallocate 0.20 FTE to GPF due to reduction in Fund 1610				61,320
Reallocate 0.20 FTE to GPF due to reduction in Fund 1610				61,320
Reallocate 0.20 FTE to GPF due to reduction in Fund 1610				67,947
Technical Clean up				60,362
Transfer 0.20 FTE to GPF due to SRA				67,947
Transfer 0.20 FTE to GPF due to SRA				67,947
Add/delete	-	Eliminated	Eliminated	66,891
-	-	Eliminated	Eliminated	66,891
Add/delete				60,362
Add/delete				59,189
Add/delete				59,189
				41,522

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)	
Administrative Assistant I	15671	1.00	-	-	46,005
Administrative Assistant I	15671	(1.00)	-	-	46,005
Administrative Assistant I	27657	-	(1.00)	-	46,005
Administrative Assistant I	30986	(1.00)	-	-	46,005
Administrative Assistant II	24509	-	0.67	-	51,406
Administrative Assistant II	24509	0.00	(0.33)	-	51,406
Administrative Assistant II	24509	(0.00)	(0.34)	-	51,406
Administrative Assistant II	25468	-	(1.00)	-	52,217
Administrative Assistant II	31543	1.00	-	-	48,035
Administrative Assistant II	34311	-	1.00	-	50,037
Administrative Services Manager I	3874	(0.20)	-	-	94,116
Administrative Services Manager I	3874	(0.80)	-	-	94,116
Administrative Services Manager I	10238	-	(1.00)	-	95,602
Administrative Services Manager II	34223	1.00	-	-	87,026
Administrative Services Manager II	32449	-	(1.00)	-	93,405
Agency Director, Admin Services	33594	-	(1.00)	-	179,113
Agency Director, Admin Services	33683	-	(1.00)	-	179,114
Animal Control Officer	1509	-	(1.00)	-	44,705

NOTES on FTE change					Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)			
Transfer 1 FTE from 3100 to 7760					46,005
Transfer 1 FTE from 3100 to 7760					46,005
Add/delete	ADD/DELETE	ADD/DELETE			46,005
Add/delete					46,005
	Transfer .67 from fund 2211, 2416	Transfer .67 from fund 2211, 2416	Transfer .67 from fund 2211, 2416		51,406
	Transfer .33 from fund 2211 to 2231	Transfer .33 from fund 2211 to 2231	Transfer .33 from fund 2211 to 2231		51,406
	Transfer .34 from fund 2416 to 2231	Transfer .34 from fund 2416 to 2231	Transfer .34 from fund 2416 to 2231		51,406
	Eliminated	Eliminated	Eliminated		52,217
Baseline clean-up - correct FTEs					48,035
	Position added	Position added	Position added		50,037
0.80 FTE transferred from 1010 to fund 1150					94,116
0.80 FTE transferred from 1010 to fund 1150					94,116
Add/delete	Eliminated	Eliminated	Eliminated		95,602
Add/delete					87,026
	Eliminated	Eliminated	Eliminated		93,405
	ADD/DELETE	ADD/DELETE	ADD/DELETE		179,113
	ADD/DELETE	ADD/DELETE	ADD/DELETE		179,114
	Frozen	Frozen	Frozen		44,705

Affected Class	ID	FTE Change		
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)
Assist to the City Administrator	13155	(0.10)	-	-
Assist to the City Administrator	13155	0.10	-	-
Assist to the City Administrator	32850	(0.10)	-	-
Assist to the City Administrator	32850	0.10	-	-
Assist to the City Administrator	34307	-	1.00	-
Assistant City Administrator	41	(0.02)	-	-
Assistant City Administrator	41	0.02	-	-
Assistant City Administrator	3284	(1.00)	-	-
Assistant City Administrator	32842	0.17	-	-
Assistant City Administrator	32842	0.33	-	-
Assistant City Administrator	32842	0.50	-	-
Assistant City Administrator	34259	-	1.00	-
Auto Equipment Mechanic	2855	1.00	-	-
Auto Equipment Painter	1239	1.00	-	-
Battalion Chief	30902	(1.00)	-	-
Battalion Chief	30971	0.25	-	-
Battalion Chief	30971	0.75	-	-
Budget & Operations Analyst III	4929	(0.10)	-	-

NOTES on FTE change			(A)	(B)	(C)	Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)				
Reallocate to GPF due to reduction in Fund 1610						110,112
						110,112
Reallocate 0.10 FTE to GPF due to Reduction in Fund 1610						123,699
Reallocate 0.10 FTE to GPF due to Reduction in Fund 1610						123,699
				Position added		100,739
						191,459
						191,459
						216,666
						208,000
						208,000
						208,000
						180,555
Unfreeze						57,368
Technical Cleanup						66,893
Technical Clean-up						139,438
Add/delete						139,437
Add/delete						139,437
Transfer .10 FTE to GPF due to SRA reduction						86,712

Affected Class	ID	FTE Change		
		Midcycle to Baseline	Baseline to Proposed Y1	Proposed Y1 to Proposed Y2
		(A)	(B)	(C)
Budget & Operations Analyst III	4929	0.10	-	-
Budget & Operations Analyst III	30632	(0.10)	-	-
Budget & Operations Analyst III	30632	0.10	-	-
Business Analyst III	32908	-	-	(1.00)
Buyer	34321	-	1.00	-
Cable Operations Technician	19424	(0.20)	-	-
Cable Operations Technician	19424	0.20	-	-
Cable Operations Technician	19936	-	(1.00)	-
Cable TV Production Assistant, PPT	22202	(0.19)	-	-
Cable TV Production Assistant, PPT	22202	0.19	-	-
Cable TV Production Assistant, PPT	22203	(0.19)	-	-
Cable TV Production Assistant, PPT	22203	0.19	-	-
Captain of Fire Department	33635	1.00	-	-
Captain of Fire Department	33635	(1.00)	-	-
Case Manager I	28151	-	0.20	-
Case Manager I	30671	-	0.20	-
Case Manager II	3809	-	(1.00)	-

NOTES on FTE change			Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)	
Transfer .10 FTE to GPF due to SRA reduction			86,712
Transfer .10 FTE to GPF due to SRA reduction			86,712
			86,712
		Eliminated Second Year	101,757
	Position added		61,849
Reallocate 0.20 FTE to 1760 due to reduction in Fund 1610		Position added	78,645
Reallocate 0.20 FTE to 1760 due to reduction in Fund 1610			78,645
	Eliminated	Eliminated	78,645
Reallocate 0.19 FTE to 1760 due to reduction in Fund 1610			38,756
			38,756
			38,756
Add/delete			38,756
Add/delete			38,756
	Increase by 0.20 FTE	Increase by 0.20 FTE	127,185
			127,185
	Increase by 0.20 FTE	Increase by 0.20 FTE	39,725
			39,725
	Eliminated	Eliminated	63,694

Affected Class	ID	FTE Change		
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)
Case Manager, Supervising	26042	-	0.30	-
City Administrator	534	(0.20)	-	-
City Administrator	534	0.20	-	-
City Administrator Analyst	11318	(0.20)	-	-
City Administrator Analyst	11318	0.20	-	-
City Administrator Analyst	32454	(1.00)	-	-
City Administrator Analyst	32721	1.00	-	-
City Administrator Analyst	33027	0.75	-	-
City Administrator Analyst	33027	(0.75)	-	-
City Administrator Analyst	33028	0.50	-	-
City Administrator Analyst	33028	(0.50)	-	-
City Administrator Analyst	34310	-	1.00	-
City Administrator Analyst	34362	-	1.00	-
City Administrator Analyst	327210	(0.20)	-	-
City Administrator Analyst	327210	(0.80)	-	-
City Attorney	2147	(0.20)	-	-

Affected Class	ID	NOTES on FTE change			Annual Raw Salary per 1.0 FTE
		(A)	(B)	(C)	
			Increase by 0.30 FTE	Increase by 0.30 FTE	33,344
		Reallocate 0.20 FTE to GPF due to reduction in Fund 1610			210,604
					210,604
					83,170
		Add/delete			83,170
		Add/delete			72,158
		Add/delete			84,480
		Reallocate 0.75 FTE to GPF due to Reduction in Fund 1610			95,944
		Reallocate 0.75 FTE to GPF due to Reduction in Fund 1610			95,944
		Reallocate 0.50 FTE to GPF due to Reduction in Fund 1610			95,944
		Reallocate 0.50 FTE to GPF due to Reduction in Fund 1610			95,944
			Position added	Position added	101,002
			Position added	Position added	71,588
		Add/delete			95,944
		Add/delete			95,944
		Transfer 0.20 FTE from 1610 to 1010			207,349

Affected Class	ID	FTE Change		Proposed Y2
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	
City Councilmember's Assistant	25432	0.20	-	-
City Councilmember's Assistant	25437	(0.20)	-	-
City Councilmember's Assistant	25437	0.20	-	-
Citywide Records Manager	27923	(0.20)	-	-
Citywide Records Manager	27923	0.20	-	-
Clean Community Supervisor	18857	-	(1.00)	-
Construction Inspector (Field)	322	-	1.00	-
Construction Inspector (Field)	322	-	(1.00)	-
Construction Inspector (Field)	936	-	1.00	-
Construction Inspector (Field)	936	-	(1.00)	-
Construction Inspector (Field)	1899	-	1.00	-
Construction Inspector (Field)	1899	-	(1.00)	-
Construction Inspector (Field)	15668	-	1.00	-
Construction Inspector (Field)	15668	-	(1.00)	-

NOTES on FTE change			Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)	
Transfer 0.20 FTE from 1610 to 1010			81,497
Transfer 0.20 FTE from 1610 to 1010			81,497
Transfer 0.20 FTE from 1610 to 1010			81,497
Transfer 0.20 FTE from 1610 to 1010			86,482
			86,482
	Eliminated	Eliminated	77,393
	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418
	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418
	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418
	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418
	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418
	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418
	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418
	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418
	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418
	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418

Affected Class	ID	FTE Change		
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)
Construction Inspector (Field)	15669	-	1.00	-
Construction Inspector (Field)	15669	-	(1.00)	-
Construction Inspector (Field)	15670	-	1.00	-
Construction Inspector (Field)	15670	-	(1.00)	-
Construction Inspector (Field)	15736	-	1.00	-
Construction Inspector (Field)	15736	-	(1.00)	-
Construction Inspector, Sr (Field)	19188	-	1.00	-
Construction Inspector, Sr (Field)	19188	-	(1.00)	-
Contract Compliance Office Assistant	10403	-	1.00	-
Contract Compliance Office Assistant	10403	-	(1.00)	-
Contract Compliance Officer	303	-	1.00	-
Contract Compliance Officer	303	-	(1.00)	-
Contract Compliance Officer, SA	28181	(1.00)	-	-
Contract Compliance Officer, SA	34368	-	1.00	-

NOTES on FTE change			(A)	(B)	(C)	Annual Raw Salary per 1.0 FTE
	-	Transfer from 3100 to 2415 (Cost Neutral)	-	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418
	-	Transfer from 3100 to 2415 (Cost Neutral)	-	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418
	-	Transfer from 3100 to 2415 (Cost Neutral)	-	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418
	-	Transfer from 3100 to 2415 (Cost Neutral)	-	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418
	-	Transfer from 3100 to 2415 (Cost Neutral)	-	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418
	-	Transfer from 3100 to 2415 (Cost Neutral)	-	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	70,959
	-	Transfer from 3100 to 2415 (Cost Neutral)	-	Transfer from 3100 to 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	70,959
	-	Transfer from 2609	-	Transfer from 2609	Transfer from 2609	61,629
	-	Transfer to GPF	-	Transfer to GPF	Transfer to GPF	61,629
	-	Transfer from fund 1010 to 5671	-	Transfer from fund 1010 to 5671	Transfer from fund 1010 to 5671	77,160
	-	Transfer from fund 1010 to 5671	-	Transfer from fund 1010 to 5671	Transfer from fund 1010 to 5671	77,160
Technical Clean up	-		-	ADD/DELETE	ADD/DELETE	86,712
	-		-			96,912

Affected Class	ID	FTE Change		
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)
Deputy City Attorney II	27221	(0.50)	-	-
Deputy City Attorney III	15358	1.00	-	-
Deputy City Attorney III	15358	(1.00)	-	-
Development/Redevelopment Pgrm MGR	25044	-	0.75	(0.75)
Development/Redevelopment Pgrm MGR	25044	0.00	-	(0.25)
Development/Redevelopment Pgrm MGR	25044	(0.00)	(0.75)	-
Development/Redevelopment Pgrm MGR	31540	-	(1.00)	-
Development/Redevelopment Pgrm MGR	32856	0.00	0.25	-
Development/Redevelopment Pgrm MGR	32856	(0.00)	(0.25)	-
Director of Development	22056	(1.00)	-	-
Director of Development	34277	-	1.00	-
Director of Housing & Comm Dev	33650	-	0.50	-
Director of Housing & Comm Dev	33650	(0.00)	(0.50)	-
Director of Human Services	871	1.00	(1.00)	-
Director of Personnel Res Mgmt	1642	-	0.10	-

NOTES on FTE change				Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)		
Transfer 1 FTE from 1610 to 1010				111,996
				136,377
				136,377
Technical Baseline Clean-up	Transfer in .75 from 1610	Eliminated Second Year		93,405
Technical Baseline Clean-up (s/b PERS)	Transfer .75 to 2826	Eliminated Second Year		93,405
Added to maintain ratio due increase in Police Officers due to Academies	Eliminated	Eliminated		108,958
Transfer 0.25 FTE to EWD	Reallocate between Fund 2195 and Fund 5671	Reallocate between Fund 2195 and Fund 5671		100,740
Add/delete	Reallocate between Fund 2195 and Fund 5671	Reallocate between Fund 2195 and Fund 5671		100,740
				173,983
				167,664
				126,028
				126,028
				151,895
				134,222

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)	
		(A)	(B)	(C)	
Early Childhood Center Director	13469	0.10	-	-	45,658
Early Childhood Center Director	27994	0.20	-	-	36,471
Early Childhood Center Director	31481	1.00	-	-	44,444
Early Childhood Center Director	31482	1.00	-	-	44,444
Early Childhood Instructor	57	0.20	-	-	30,241
Early Childhood Instructor	375	0.20	-	-	26,724
Early Childhood Instructor	529	0.10	-	-	34,021
Early Childhood Instructor	1119	0.10	-	-	30,577
Early Childhood Instructor	1229	0.20	-	-	30,241
Early Childhood Instructor	1261	0.20	-	-	30,241
Early Childhood Instructor	1362	0.10	-	-	34,021
Early Childhood Instructor	1532	0.10	-	-	33,168
Early Childhood Instructor	2596	0.10	-	-	34,021
Early Childhood Instructor	3120	0.20	-	-	30,241
Early Childhood Instructor	3702	0.20	-	-	30,241
Early Childhood Instructor	3704	0.10	-	-	34,021
Early Childhood Instructor	3705	0.20	-	-	30,241
Early Childhood Instructor	3706	0.20	-	-	30,241

NOTES on FTE change				Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)	(C)	
Baseline clean-up - correct FTEs				
Baseline clean-up - correct FTEs				36,471
Baseline clean-up - correct FTEs				44,444
Baseline clean-up - correct FTEs				44,444
Baseline clean-up - correct FTEs				30,241
Baseline clean-up - correct FTEs				26,724
Baseline clean-up - correct FTEs				34,021
Baseline clean-up - correct FTEs				30,577
Baseline clean-up - correct FTEs				30,241
Baseline clean-up - correct FTEs				34,021
Baseline clean-up - correct FTEs				33,168
Baseline clean-up - correct FTEs				34,021
Baseline clean-up - correct FTEs				30,241
Baseline clean-up - correct FTEs				30,241
Baseline clean-up - correct FTEs				34,021
Baseline clean-up - correct FTEs				30,241

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)	
		(A)	(B)	(C)	
Early Childhood Instructor	3707	0.10	-	-	34,021
Early Childhood Instructor	3709	0.20	-	-	30,241
Early Childhood Instructor	3710	0.10	-	-	30,577
Early Childhood Instructor	3712	0.10	-	-	30,706
Early Childhood Instructor	3713	0.20	-	-	26,724
Early Childhood Instructor	3714	0.20	-	-	30,241
Early Childhood Instructor	3715	0.20	-	-	30,241
Early Childhood Instructor	3716	0.20	-	-	29,229
Early Childhood Instructor	3718	0.20	-	-	26,724
Early Childhood Instructor	5285	0.10	-	-	34,021
Early Childhood Instructor	5286	0.20	-	-	27,294
Early Childhood Instructor	5962	0.20	-	-	30,241
Early Childhood Instructor	6115	0.20	-	-	30,241
Early Childhood Instructor	6116	0.20	-	-	30,241
Early Childhood Instructor	6117	0.20	-	-	30,241
Early Childhood Instructor	6118	0.10	-	-	30,321
Early Childhood Instructor	6119	0.20	-	-	30,241
Early Childhood Instructor	6304	0.20	-	-	30,241

NOTES on FTE change			Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)	
Baseline clean-up - correct FTEs			34,021
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			30,577
Baseline clean-up - correct FTEs			30,706
Baseline clean-up - correct FTEs			26,724
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			29,229
Baseline clean-up - correct FTEs			26,724
Baseline clean-up - correct FTEs			34,021
Baseline clean-up - correct FTEs			27,294
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			30,321
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			30,241

Affected Class	ID	FTE Change		
		Midcycle to	Baseline to	Proposed Y1 to
		Baseline (A)	Proposed Y1 (B)	Proposed Y2 (C)
Early Childhood Instructor	6306	0.20	-	-
Early Childhood Instructor	6307	0.20	-	-
Early Childhood Instructor	6308	0.10	-	-
Early Childhood Instructor	6876	0.20	-	-
Early Childhood Instructor	6880	0.10	-	-
Early Childhood Instructor	10935	0.20	-	-
Early Childhood Instructor	10937	0.20	-	-
Early Childhood Instructor	11205	0.10	-	-
Early Childhood Instructor	11206	0.20	-	-
Early Childhood Instructor	12868	0.20	-	-
Early Childhood Instructor	13475	0.20	-	-
Early Childhood Instructor	13476	0.10	-	-
Early Childhood Instructor	13490	0.20	-	-
Early Childhood Instructor	13989	0.10	-	-
Early Childhood Instructor	13995	0.20	-	-
Early Childhood Instructor	13996	0.20	-	-
Early Childhood Instructor	13997	0.20	-	-
Early Childhood Instructor	13998	0.20	-	-

NOTES on FTE change			Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)	
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			34,021
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			34,021
Baseline clean-up - correct FTEs			26,724
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			32,180
Baseline clean-up - correct FTEs			29,861
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			27,294
Baseline clean-up - correct FTEs			34,021
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			34,021
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			30,241
Baseline clean-up - correct FTEs			30,241

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Baseline to Midcycle	Proposed Y1	Proposed Y2	
		(A)	(B)	(C)	
Early Childhood Instructor	31489	1.00	-	-	31,471
Early Childhood Instructor	31490	1.00	-	-	33,136
Early Childhood Instructor	31492	1.00	-	-	31,471
Early Childhood Instructor	31493	1.00	-	-	33,136
Early Childhood Instructor	31494	1.00	-	-	29,893
Early Childhood Instructor	32208	1.00	-	-	29,893
Electrical Const & Maint Planner	2293	-	0.33	-	81,300
Electrical Const & Maint Planner	2293	0.00	(0.33)	-	81,300
Electrical Engineer II	31156	0.50	-	-	81,658
Electrical Engineer II	31156	(0.50)	-	-	81,658
Electrical Engineer III	2615	-	1.00	-	104,747
Electrical Engineer III	2615	-	(1.00)	-	104,747
Electrical Engineer III	3573	-	1.00	-	104,747
Electrical Engineer III	3573	-	(1.00)	-	104,747
Electrical Supervisor	158	-	0.50	-	81,270
Electrical Supervisor	158	-	(0.50)	-	81,270
Electrical Supervisor	2444	-	0.50	-	81,270
Electrical Supervisor	2444	-	(0.50)	-	81,270
Electrician	181	-	1.00	-	62,019

NOTES on FTE change			Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)	
Baseline clean-up - correct FTEs			
Baseline clean-up - correct FTEs			33,136
Baseline clean-up - correct FTEs			31,471
Baseline clean-up - correct FTEs			33,136
Baseline clean-up - correct FTEs			29,893
Baseline clean-up - correct FTEs			29,893
-	Transfer .33 from fund 2211 to 2231	Transfer .33 from fund 2211 to 2231	81,300
-	Transfer .33 from fund 2211 to 2231	Transfer .33 from fund 2211 to 2231	81,300
Transfer 0.50 FTE from 7760 to 4450			81,658
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	104,747
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	104,747
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	104,747
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	104,747
-	Transfer .50 from fund 2211 to 2231	Transfer .50 from fund 2211 to 2231	81,270
-	Transfer .50 from fund 2211 to 2231	Transfer .50 from fund 2211 to 2231	81,270
-	Transfer .50 from fund 2211 to 2231	Transfer .50 from fund 2211 to 2231	81,270
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	81,270
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	62,019

Affected Class	ID	FTE Change		
		Baseline to	Proposed Y1 to	Proposed Y2
		Midcycle to	Proposed Y1	Proposed Y2
(A)	(B)	(C)		
Electrician	181	-	(1.00)	-
Electrician	926	-	1.00	-
Electrician	926	-	(1.00)	-
Electrician	1114	-	1.00	-
Electrician	1114	-	(1.00)	-
Electrician	1123	-	1.00	-
Electrician	1123	-	(1.00)	-
Electrician	2386	-	1.00	-
Electrician	2386	-	(1.00)	-
Electrician	5083	-	1.00	-
Electrician	5083	-	(1.00)	-
Electrician	5084	-	1.00	-
Electrician	5084	-	(1.00)	-
Electrician	5655	-	1.00	-
Electrician	5655	-	(1.00)	-
Electrician	5840	-	1.00	-
Electrician	5840	-	(1.00)	-
Electrician	32300	-	1.00	-

NOTES on FTE change				Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)		
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	62,019	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	61,355	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	61,355	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	62,019	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	62,019	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	61,355	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	61,355	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	62,019	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	62,019	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	62,019	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	62,019	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	61,355	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	61,355	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	62,019	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	62,019	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	61,355	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	61,355	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	62,019	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	62,019	
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	59,157	

Affected Class	ID	FTE Change		
		Baseline	Proposed Y1	Proposed Y2
		(A)	(B)	(C)
Electrician	32300	-	(1.00)	-
Electrician Helper	3569	-	1.00	-
Electrician Helper	3569	-	(1.00)	-
Electrician Leader	2480	-	1.00	-
Electrician Leader	2480	-	(1.00)	-
Electrician Leader	3570	-	1.00	-
Electrician Leader	3570	-	(1.00)	-
Emergency Planning Coordinator, Sr	34297	-	1.00	-
Emergency Planning Coordinator, Sr	34298	-	1.00	-
Employee Assist Svcs Coordinator	5973	(0.50)	-	-
Engineer, Assistant II (Office)	21512	(1.00)	-	-
Engineer, Civil (Office)	3432	-	(1.00)	-
Engineer, Civil (Office)	32046	-	0.10	-
Engineer, Civil (Office)	32046	0.00	(0.10)	-
Engineer, Civil Supv (Office)	15940	-	1.00	-
Engineer, Civil Supv (Office)	15940	-	(1.00)	-
Engineer, Civil Supv (Office)	17477	-	(1.00)	-
Engineer, Transportation	12840	0.00	0.50	-

NOTES on FTE change				Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)		
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	59,157
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	44,645
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	44,645
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	71,682
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	71,682
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	71,825
-	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	71,825
-	ADD	ADD	ADD	83,298
-	ADD	ADD	ADD	83,298
Add/delete				50,189
Add/delete				76,867
-	Eliminated	Eliminated	Eliminated	89,481
-	Transfer .10 from fund 2211 to 3100	Transfer .10 from fund 2211 to 3100	Transfer .10 from fund 2211 to 3100	80,761
-	Transfer .10 from fund 2211 to 3100	Transfer .10 from fund 2211 to 3100	Transfer .10 from fund 2211 to 3100	80,761
-	Transfer from 3100 to 2415	Transfer from 3100 to 2415	Transfer from 3100 to 2415	109,991
-	Transfer from 3100 to 2415	Transfer from 3100 to 2415	Transfer from 3100 to 2415	109,991
-	Eliminated	Eliminated	Eliminated	109,991
-	Transfer 0.50 FTE from 2416 to 1750 and 7760	Transfer 0.50 FTE from 2416 to 1750 and 7760	Transfer 0.50 FTE from 2416 to 1750 and 7760	89,480

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)	
		(A)	(B)	(C)	
Engineer, Transportation	12840	-	(0.50)	-	89,480
Engineer, Transportation	26178	0.00	0.50	-	89,480
Engineer, Transportation	26178	-	(0.50)	-	89,480
Engineer, Transportation Supv	10365	-	1.00	-	109,991
Engineer, Transportation Supv	10365	-	(1.00)	-	109,991
Engineer, Transportation Supv	12792	-	0.50	-	109,992
Engineer, Transportation Supv	12792	-	(0.50)	-	109,992
Exec Assist to Asst City Administrator	33850	1.00	-	-	72,902
Exec Assist to the City Administrator	2188	(0.20)	-	-	73,111
Exec Assist to the City Administrator	2188	0.20	-	-	73,111
Exec Assist to the City Attorney	1759	(0.20)	-	-	68,366
Exec Assist to the City Attorney	1759	0.20	-	-	68,366
Exec Assistant to Agency Director	1053	(0.20)	-	-	63,694
Exec Assistant to Agency Director	1053	0.20	(1.00)	-	63,694
Exec Asst to Agency Director	25982	(1.00)	-	-	63,694
Facility Security Assistant, PT	30801	-	0.50	-	21,222

NOTES on FTE change					Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)			
-	Transfer 0.50 FTE from 2416 to 1750 and 7760	Transfer 0.50 FTE from 2416 to 1750 and 7760	-	89,480	
-	Transfer .50 from fund 2416 to 1750	Transfer .50 from fund 2416 to 1750	-	89,480	
-	Transfer .50 from fund 2416 to 1750	Transfer .50 from fund 2416 to 1750	-	89,480	
-	Transfer from 1750 fund to 7760	Transfer from 1750 fund to 7760	-	109,991	
-	Transfer from 1750 fund to 7760	Transfer from 1750 fund to 7760	-	109,991	
-	Transfer .50 from fund 2416 to 2211	Transfer .50 from fund 2416 to 2211	-	109,992	
-	Transfer .50 from fund 2416 to 2211	Transfer .50 from fund 2416 to 2211	-	109,992	
Add/delete				72,902	
Reallocate 0.20 FTE to GPF due to reduction in Fund 1610				73,111	
Transfer 0.20 FTE from 1610 to 1010				68,366	
Transfer 0.20 FTE from 1610 to 1010				68,366	
Transfer .20 FTE to GPF due to SRA reduction				63,694	
Transfer .20 FTE to GPF due to SRA reduction			Eliminated	63,694	
			Eliminated	63,694	
			Transfer .50 from fund 1010 to 1820	21,222	

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)	
		(A)	(B)	(C)	
Facility Security Assistant, PT	30801	-	(0.50)	-	21,222
Family Advocate	404	0.20	-	-	34,184
Family Advocate	550	0.20	-	-	34,184
Family Advocate	779	0.20	-	-	34,184
Family Advocate	1000	0.10	(1.00)	-	34,284
Family Advocate	1372	0.20	(1.00)	-	30,476
Family Advocate	1733	0.20	-	-	34,184
Family Advocate	1825	0.20	-	-	34,184
Family Advocate	2809	0.20	-	-	34,184
Family Advocate	3729	0.10	-	-	38,458
Family Advocate	5880	0.20	-	-	34,184
Family Advocate	5912	0.20	(1.00)	-	31,402
Family Advocate	5914	0.10	-	-	38,458
Family Advocate	6111	0.20	-	-	34,184
Family Advocate	31495	1.00	-	-	3,234
Family Advocate	31497	-	1.00	-	35,573
Family Advocate	31497	1.00	(1.00)	-	35,573
Financial Analyst	17376	0.50	-	-	84,939
Financial Analyst	17376	(0.50)	-	-	84,939
Financial Analyst	26400	(0.05)	0.30	-	80,691

NOTES on FTE change				
(A)	(B)	(C)	Annual Raw Salary per 1.0 FTE	
Baseline clean-up - correct FTEs	Transfer .50 from fund 1010 to 1820	Transfer .50 from fund 1010 to 1820	21,222	
Baseline clean-up - correct FTEs	Eliminated	Eliminated	34,184	
Baseline clean-up - correct FTEs	Eliminated	Eliminated	34,284	
Baseline clean-up - correct FTEs	Eliminated	Eliminated	30,476	
Baseline clean-up - correct FTEs			34,184	
Baseline clean-up - correct FTEs			34,184	
Baseline clean-up - correct FTEs			34,184	
Baseline clean-up - correct FTEs	Eliminated	Eliminated	38,458	
Baseline clean-up - correct FTEs			34,184	
Baseline clean-up - correct FTEs	Eliminated	Eliminated	31,402	
Baseline clean-up - correct FTEs			38,458	
Baseline clean-up - correct FTEs			34,184	
Baseline clean-up - correct FTEs			3,234	
Baseline clean-up - correct FTEs	Transfer funding to GPF from 2128	Transfer funding to GPF from 2128	35,573	
Baseline clean-up - correct FTEs	Transfer funding to GPF	Transfer funding to GPF	35,573	
Transfer 0.50 FTE to GPF due to SRA reduction			84,939	
Transfer .05 to GPF due to reduction in SRA	Transfer from fund 2105 to 1610 and 1010	Transfer from fund 2105 to 1610 and 1010	80,691	

Affected Class	ID	FTE Change		
		Midcycle to	Baseline to	Proposed Y1 to
		Baseline (A)	Proposed Y1 (B)	Proposed Y2 (C)
Financial Analyst	26400	0.00	(0.10)	-
Financial Analyst	26400	0.00	(0.20)	-
Financial Analyst	26400	0.05	-	-
Financial Analyst	27340	(1.00)	-	-
Financial Analyst, Principal	24910	(0.00)	(0.10)	-
Financial Analyst, Principal	24910	(0.20)	0.30	-
Financial Analyst, Principal	24910	(0.00)	(0.20)	-
Financial Analyst, Principal	24910	0.20	-	-
Financial Analyst, Principal	33854	1.00	-	-
Fire Fighter	28089	1.00	-	-
Fire Marshall, Assistant	24876	(1.00)	-	1.00
Fire Prevent Bureau Inspect, Civil	21523	-	(1.00)	-
Fire Prevent Bureau Inspect, Civil	28087	1.00	-	-
Food Service Worker	514	0.11	-	-
Food Service Worker	612	0.11	-	-
Food Service Worker	883	0.11	-	-
Food Service Worker	1387	0.11	-	-
Food Service Worker	3727	0.11	-	-
Food Service Worker	3728	0.11	-	-
Grants Coordinator	32098	-	(1.00)	-

NOTES on FTE change			
(A)	(B)	(C)	
Transfer .05 to GPF due to reduction in SRA	Transfer from fund 2105 to 1610 and 1010	Transfer from fund 2105 to 1610 and 1010	80,691
Transfer .05 to GPF due to reduction in SRA	Transfer from fund 2105 to 1610 and 1010	Transfer from fund 2105 to 1610 and 1010	80,691
Transfer from fund 2105 to 1610 and 1010	Transfer from fund 2105 to 1610 and 1010	Transfer from fund 2105 to 1610 and 1010	80,691
Transfer 0.20 to GPF due to SRA reduction	Transfer .10 from fund 2108 to 1610	Transfer .10 from fund 2108 to 1610	84,945
Transfer 0.20 to GPF due to SRA reduction	Transfer .30 from fund 2105, 2108 to 1610	Transfer .30 from fund 2105, 2108 to 1610	108,959
Transfer 0.20 to GPF due to SRA reduction	Transfer .20 from fund 2105 to 1610	Transfer .20 from fund 2105 to 1610	108,959
Transfer 0.20 FTE to GPF due to SRA reduction			108,959
Transfer from CAO to Admin Services			96,709
		Position added second year	74,555
		Frozen	124,930
	Frozen	Frozen	69,570
Position Added			63,179
			33,560
			31,755
			30,282
			33,560
			33,560
			35,332
	Eliminated	Eliminated	84,939

Affected Class	ID	FTE Change		
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)
Graphic Design Specialist	49	0.00	(0.50)	-
Graphic Design Specialist	49	(0.00)	(0.50)	-
Head Start Driver Courier	2127	0.11	-	-
Head Start Driver Courier	3815	0.11	-	-
Head Start Driver Courier	3817	0.11	-	-
Head Start Driver Courier	14713	0.11	-	-
Head Start Nutrition Coordinator	38851	1.00	-	-
Headstart Program Coordinator	3735	-	(1.00)	-
Headstart Program Coordinator	3736	-	(1.00)	-
Headstart Program Coordinator	31499	1.00	-	-
Headstart Program Coordinator	31500	1.00	-	-
Headstart Program Coordinator	33398	1.00	-	-
Health & Human Svcs Prgm Planner	31502	1.00	-	-
Health & Human Svcs Prgm Planner	33890	0.62	(0.12)	(0.25)
Health & Human Svcs Prgm Planner	33890	0.25	0.25	0.25
Health & Human Svcs Prgm Planner	33890	0.13	(0.13)	-
Heavy Equipment Service Worker	6891	1.00	-	-
Housing Development Coordinator III	289	-	(1.00)	-

NOTES on FTE change			Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)	
	Eliminated	Eliminated	63,692
	Eliminated	Eliminated	63,692
Baseline clean-up - correct FTEs			39,256
Baseline clean-up - correct FTEs			39,256
Baseline clean-up - correct FTEs			39,256
Baseline clean-up - correct FTEs			56,963
Baseline clean-up - correct FTEs	Eliminated	Eliminated	55,028
	Eliminated	Eliminated	55,028
Baseline clean-up - correct FTEs			51,413
Baseline clean-up - correct FTEs			48,843
Baseline clean-up - correct FTEs			48,843
Baseline clean-up - correct FTEs			72,351
Baseline clean-up - correct FTEs	Transfer from fund 2112 & 2159 to 2251	Transfer from fund 2112 & 2159 to 2251	76,150
Baseline clean-up - correct FTEs			76,150
ADD	Transfer from fund 2112 & 2159 to 2251	Transfer from fund 2112 & 2159 to 2251	76,150
Unfreeze			44,529
	Eliminated	Eliminated	73,748

Affected Class	ID	FTE Change		
		Midcycle to	Baseline to	Proposed Y1 to
		Baseline (A)	Proposed Y1 (B)	Proposed Y2 (C)
Housing Development Coordinator III	3795	0.00	(0.04)	-
Housing Development Coordinator III	3795	(0.00)	(0.36)	-
Housing Development Coordinator III	3795	-	(1.00)	-
Housing Development Coordinator III	3823	-	1.00	(1.00)
Housing Development Coordinator III	3823	-	(1.00)	-
Housing Development Coordinator III	5323	0.00	0.03	-
Housing Development Coordinator III	5323	(0.00)	(0.03)	-
Housing Development Coordinator III	18847	-	(1.00)	-
Housing Development Coordinator III	166	-	0.65	(0.65)
Housing Development Coordinator IV	166	(0.00)	-	(0.35)
Housing Development Coordinator IV	166	0.00	(0.65)	-
Housing Development Coordinator IV	3786	-	1.00	(1.00)
Housing Development Coordinator IV	3786	-	(1.00)	-
Housing Development Coordinator IV	26729	-	1.00	(1.00)
Housing Development Coordinator IV	26729	-	(1.00)	-
Housing Development Coordinator IV	31574	-	1.00	(1.00)
Housing Development Coordinator IV	31574	-	(1.00)	-
Human Res Systems Analyst, Supv	34143	1.00	-	-

NOTES on FTE change				Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)		
-	Reduce to .40 FTE	Reduce to .40 FTE	Reduce to .40 FTE	73,748
-	Reduce to .40 FTE	Reduce to .40 FTE	Reduce to .40 FTE	73,748
-	Eliminated	Eliminated	Eliminated	66,544
-	Transfer from fund 1610 to 1884	Eliminated Second Year	Eliminated Second Year	70,059
-	Transfer from fund 1610 to 1884	Eliminated Second Year	Eliminated Second Year	70,059
-	Transfer in .03 FTE from 2108	Transfer in .03 FTE from 2108	Transfer in .03 FTE from 2108	73,748
-	Transfer out .03 FTE to Fund 2103	Transfer out .03 FTE to Fund 2103	Transfer out .03 FTE to Fund 2103	73,748
-	Eliminated	Eliminated	Eliminated	70,059
-	Transfer .65 from fund 1610 to 1884	Eliminated Second Year	Eliminated Second Year	85,148
-	-----	Eliminated Second Year	Eliminated Second Year	85,148
-	Transfer .65 from fund 1610 to 1884	Eliminated Second Year	Eliminated Second Year	85,148
-	Transfer from fund 1610 to 1884	Eliminated Second Year	Eliminated Second Year	85,147
-	Transfer from fund 1610 to 1884	Eliminated Second Year	Eliminated Second Year	85,147
-	Transfer from fund 1610 to 1884	Eliminated Second Year	Eliminated Second Year	89,632
-	Transfer from fund 1610 to 1884	Eliminated Second Year	Eliminated Second Year	89,632
-	Transfer from fund 1610 to 1884	Eliminated Second Year	Eliminated Second Year	73,010
-	Transfer from fund 1610 to 1884	Eliminated Second Year	Eliminated Second Year	73,010
Add/delete				95,944

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)	
Human Resource Analyst, PPT	34134	0.70	-	-	43,294
Human Resource Analyst, Principal	14695	(0.10)	-	-	102,868
Human Resource Analyst, Principal	14695	0.10	-	-	102,868
Human Resource Technician	5740	(0.20)	-	-	50,696
Human Resource Technician	5740	0.20	-	-	50,696
Human Resources Manager	1106	-	(1.00)	-	50,696
Information System Administrator	33887	1.00	-	-	106,380
Latent Print Examiner III	34230	1.00	-	-	82,854
Legal Administrative Assistant	2407	0.50	-	-	63,718
Legal Administrative Assistant	2407	(0.50)	-	-	63,718
Legislative Recorder	646	(0.10)	-	-	54,026
Legislative Recorder	646	0.10	-	-	54,026
Legislative Recorder	2482	(0.10)	-	-	60,467
Legislative Recorder	2482	0.10	-	-	60,467
Legislative Recorder	31520	(0.10)	-	-	54,026
Legislative Recorder	31520	0.10	-	-	54,026
Librarian I	23627	-	1.00	-	60,054
Librarian I, PT	34280	-	1.43	-	84,938
Librarian II	2213	-	1.00	-	67,752

NOTES on FTE change			Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)	
Add/delete			43,294
Transfer 0.10 FTE to GPF due to reduction in SRA			102,868
Transfer .20 FTE to GPF due to SRA reduction			50,696
	Eliminated	Eliminated	50,696
Add/delete			106,380
Added per Council Reso			82,854
			63,718
Reduction of 0.50 FTE in 1610			63,718
Transfer 0.10 FTE from 1610 to 1011			54,026
Transfer 0.10 FTE from 1610 to 1010			54,026
Transfer 0.10 FTE from 1610 to 1011			60,467
			60,467
Transfer 0.10 FTE from 1610 to 1010			54,026
			54,026
	Position added	Position added	60,054
	Position added	Position added	84,938
	Transfer from fund 1010 to 1010 to 2241	Transfer from fund 1010 to 2241	67,752

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Midcycle to Baseline	Baseline to Proposed Y1	Proposed Y1 to Proposed Y2	
		(A)	(B)	(C)	
Librarian II	2213	-	(1.00)	-	67,752
Librarian II	13418	-	1.00	-	67,752
Librarian II	13418	-	(1.00)	-	67,752
Librarian II	17393	1.00	-	-	67,752
Librarian II	17393	(1.00)	-	-	67,752
Librarian II	19008	-	1.00	-	67,752
Librarian II	19008	-	(1.00)	-	67,752
Librarian II, PPT	1221	-	(0.80)	-	54,202
Librarian, Senior	2720	-	-	1.00	77,128
Librarian, Senior	2720	-	-	(1.00)	77,128
Librarian, Supervising	403	-	1.00	-	85,335
Librarian, Supervising	403	-	(1.00)	-	85,335
Librarian, Supervising	2530	-	1.00	-	77,005
Librarian, Supervising	2530	-	(1.00)	-	77,005
Librarian, Supervising	19515	1.00	(1.00)	-	77,017
Librarian, Supervising	19515	(1.00)	1.00	-	77,017
Library Aide	3743	-	(1.00)	-	32,704
Library Aide	3744	-	(1.00)	-	31,340
Library Aide	30306	-	(1.00)	-	32,704
Library Aide, PPT	4858	-	(0.80)	-	23,618

NOTES on FTE change				
(A)	(B)	(C)		
	Transfer from fund 1010 to 2241	Transfer from fund 1010 to 2241		
	Transfer from fund 1010 to 2241	Transfer from fund 1010 to 2241		
	Transfer from fund 1010 to 2241	Transfer from fund 1010 to 2241		
Transfer 1 FTE from 2241 to 1010				
Transfer 1 FTE from 2241 to 1010				
	Transfer from fund 1010 to 2241	Transfer from fund 1010 to 2241		
	Transfer from fund 1010 to 2241	Transfer from fund 1010 to 2241		
	Eliminated	Eliminated		
		Transfer from fund 1010 to 2241 in Second Year		
		Transfer from fund 1010 to 2241 in Second Year		
	Transfer from fund 1010 to 2241	Transfer from fund 1010 to 2241		
	Transfer from fund 1010 to 2241	Transfer from fund 1010 to 2241		
	Transfer from fund 1010 to 2241	Transfer from fund 1010 to 2241		
	Transfer from fund 1010 to 2241	Transfer from fund 1010 to 2241		
Transfer 1 FTE from 2241 to 1010		Transfer from fund 1010 to 2241		
Transfer 1 FTE from 2241 to 1010		Transfer from fund 1010 to 2241		
	Eliminated	Eliminated		

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Baseline to	Proposed Y1 to	Proposed Y2	
		Midcycle to	Proposed Y1	Proposed Y2	
		Baseline (A)	(B)	(C)	
Manager, Building Services	34151	1.00	(1.00)	-	-
Manager, Building Services	34365	-	0.48	-	116,620
Manager, Building Services	34365	-	0.52	-	116,620
Manager, Contact & Employ Svcs	31037	1.00	(1.00)	-	137,465
Manager, Electrical Services	263	-	0.33	-	124,870
Manager, Electrical Services	263	(0.00)	(0.33)	-	124,870
Manager, Treasury	2314	-	0.40	-	153,311
Manager, Treasury	2314	0.00	(0.10)	-	153,311
Manager, Treasury	2314	(0.00)	(0.15)	-	153,311
Manager, Treasury	2314	0.00	(0.15)	-	153,311
Mayor	32402	(0.10)	-	-	137,547
Mayor	32402	0.10	-	-	137,547
Microcomputer Systems Specialist II	3929	-	(1.00)	-	83,725
Microcomputer Systems Specialist III	27956	(0.20)	-	-	91,047
Microcomputer Systems Specialist II	27956	(0.80)	-	-	91,047
Museum Collections Coordinator	32185	(1.00)	-	-	63,544
Museum Guard	218	-	(1.00)	-	39,624
Museum Guard, PT	17353	0.50	-	-	22,174
Museum Guard, PT	34279	-	1.38	-	54,652
Nurse Case Manager	2859	-	(1.00)	-	57,484
Nurse Case Manager	5882	-	(0.20)	-	63,694
Office Assistant I	30715	-	1.00	-	31,123
Office Assistant I	30715	-	(1.00)	-	31,123

NOTES on FTE change			Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)	
Add/delete	Eliminated	Eliminated	-
	Position added	Position added	116,620
	Position added	Position added	116,620
Technical Cleanup	ADD/DELETE	ADD/DELETE	137,465
	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	124,870
	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	124,870
	Reallocate	Reallocate	153,311
Transfer 0.10 FTE from 1010 to 1010			137,547
	Frozen	Frozen	83,725
Add/delete			91,047
Add/delete			91,047
Add/delete			63,544
Add/delete	Eliminated	Eliminated	39,624
Add/delete	Position added	Position added	22,174
	Eliminated	Eliminated	54,652
	Reduce by 0.20 FTE	Reduce by 0.20 FTE	57,484
	Transfer from fund 1010 to 2241	Transfer from fund 1010 to 2241	63,694
	Transfer from fund 1010 to 2241	Transfer from fund 1010 to 2241	31,123

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)	
		(A)	(B)	(C)	
Office Assistant II	1317	-	1.00	-	35,736
Office Assistant II	1317	-	(1.00)	-	35,736
Office Assistant II	17516	-	1.00	(1.00)	39,606
Office Assistant II	17516	-	(1.00)	-	39,606
Office Assistant II	32731	-	(1.00)	-	35,607
Office Assistant II	32909	-	-	(1.00)	39,429
Office Assistant II	34139	1.00	-	-	41,535
Office Manager	28116	(1.00)	-	-	54,743
Operations Support Specialist	26048	(0.20)	-	-	49,605
Operations Support Specialist	26048	0.20	-	-	49,605
Outreach Developer	32970	-	0.30	-	58,893
Outreach Developer	32970	-	(0.50)	-	58,893
Outreach Developer	34266	-	1.00	-	72,311
Painter	34352	-	1.00	-	36,317
Painter	34380	-	1.00	-	61,984
Painter	34381	-	1.00	-	61,984
Parking Control Technician, PT	25581	12.28	-	-	560,939
Parking Control Technician, PT	25581	(12.28)	-	-	560,939
Payroll Personnel Clerk II	1690	(1.00)	-	-	42,424
Payroll Personnel Clerk II	26473	(0.20)	-	-	42,601

NOHS on FTE change				Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)		
(A)	(B)	(C)		
-	Transfer from fund 4550 to 1010	Transfer from fund 4550 to 1010	Transfer from fund 4550 to 1010	35,736
-	Transfer from fund 4550 to 1010	Transfer from fund 4550 to 1010	Transfer from fund 4550 to 1010	35,736
-	Transfer from fund 1610 to 2826	Eliminated Second Year	Eliminated Second Year	39,606
-	Transfer from fund 1610 to 2826	Eliminated Second Year	Eliminated Second Year	39,606
-	Eliminated	Eliminated	Eliminated	35,607
-	Eliminated	Eliminated Second Year	Eliminated Second Year	39,429
Unfreeze				41,535
Add/delete				54,743
Transfer 0.20 FTE to GPF from SRA				49,605
Transfer 0.20 to GPF due to SRA reduction				49,605
-	Reduction & Transfer .30 from fund 2114 to 2195	Reduction & Transfer .30 from fund 2114 to 2195	Reduction & Transfer .30 from fund 2114 to 2195	58,893
-	Position added	Position added	Position added	72,311
-	Position added	Position added	Position added	36,317
-	4-11 Position Added	4-11 Position Added	4-11 Position Added	61,984
-	4-11 Position Added	4-11 Position Added	4-11 Position Added	61,984
Re-org				560,939
Re-org				560,939
Add/delete				42,424
Transfer .20 FTE to GPF due to SRA reduction				42,601

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)	
Payroll Personnel Clerk II	26473	0.20	-	-	42,601
Payroll Personnel Clerk II	32483	(0.20)	-	-	36,536
Payroll Personnel Clerk II	32483	0.20	-	-	36,536
Payroll Personnel Clerk II	3885	(0.08)	-	-	49,881
Payroll Personnel Clerk III	3885	0.08	-	-	49,881
Payroll Personnel Clerk III	34315	-	1.00	-	48,560
Planner I	25780	-	(1.00)	-	55,029
Planner II	18480	-	(1.00)	-	63,694
Planner III	17428	-	0.50	-	73,748
Planner III	17428	-	(0.50)	-	73,748
Police Communications Dispatcher	268	-	1.00	-	65,721
Police Communications Dispatcher	268	-	(1.00)	-	65,721
Police Communications Dispatcher	34308	-	5.00	-	335,920
Police Officer (PERS)	34308	48.00	-	52.00	98,055
Police Officer Trainee	34146	50.00	-	-	1,487,766
Police Records Specialist	33912	1.00	-	-	39,668
Police Records Supervisor	34124	1.00	-	-	60,643
Police Records Supervisor	34125	1.00	-	-	60,643

NOTES on FTE change			Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)	
Transfer .20 FTE to GPF due to SRA reduction			42,601
Transfer .20 FTE to GPF due to SRA reduction			36,536
Transfer .20 FTE to GPF due to SRA reduction			36,536
Baseline clean-up - correct FTEs			49,881
Baseline clean-up - correct FTEs			49,881
-	Position added	Position added	48,560
-	Eliminated	Eliminated	55,029
-	Eliminated	Eliminated	63,694
-	Transfer .50 from fund 4450 to 2415	Transfer .50 from fund 4450 to 2415	73,748
-	Transfer .50 from fund 4450 to 2415	Transfer .50 from fund 4450 to 2415	73,748
-	Transfer from fund 1010 to 2411	Transfer from fund 1010 to 2411	65,721
-	Transfer from fund 1010 to 2411	Transfer from fund 1010 to 2411	65,721
-	Positions added	Positions added	335,920
Net attrition and Academies		Net attrition, Academies, and transfer from COPS grant	98,055
Academies			1,487,766
Technical Clean-up			39,668
Technical Clean-up			60,643
Technical Clean-up			60,643

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)	
		(A)	(B)	(C)	
Police Services Technician II	34125	20.00	-	-	50,501
Process Coordinator II	10458	-	(1.00)	-	68,366
Program Analyst I	17227	-	(1.00)	-	47,058
Program Analyst I	20784	0.00	0.08	-	52,139
Program Analyst I	20784	0.00	(0.08)	-	52,139
Program Analyst I	34088	1.00	-	-	56,232
Program Analyst I	34361	-	1.00	-	56,232
Program Analyst II	120	-	0.50	-	66,892
Program Analyst II	120	-	(0.50)	-	66,892
Program Analyst II	19926	-	0.50	-	66,892
Program Analyst II	19926	-	(0.50)	-	66,892
Program Analyst II	25017	(0.00)	0.02	-	66,891
Program Analyst II	25017	(0.00)	0.08	-	66,891
Program Analyst II	25017	0.00	(0.10)	-	66,891
Program Analyst II	33785	1.00	-	-	65,792
Program Analyst II, PPT	32843	-	(1.00)	-	61,849
Program Analyst III	27703	0.50	-	-	78,644
Program Analyst III	27703	(0.50)	-	-	78,644
Program Analyst III	32570	0.33	-	-	81,497
Program Analyst III	32570	(0.33)	-	-	81,497
Program Analyst III	33677	(1.00)	-	-	71,588

NOTES on FTE change		(A)	(B)	(C)
Added per Council Reso		-	-	-
	Eliminated	-	Eliminated	Eliminated
	Eliminated	-	Eliminated	Eliminated
	Transfer in .08 FTE from Fund 2108	-	Transfer in .08 FTE from Fund 2108	Transfer in .08 FTE from Fund 2108
	Transfer out .08 FTE to Fund 2103	-	Transfer out .08 FTE to Fund 2103	Transfer out .08 FTE to Fund 2103
Add/delete		-	Position added	Position added
	Transfer .50 from fund 1780 to 1820	-	Transfer .50 from fund 1780 to 1820	Transfer .50 from fund 1780 to 1820
	Transfer .50 from fund 1780 to 1820	-	Transfer .50 from fund 1780 to 1820	Transfer .50 from fund 1780 to 1820
	Transfer .50 from fund 2195 to 5671	-	Transfer .50 from fund 2195 to 5671	Transfer .50 from fund 2195 to 5671
	Transfer .50 from fund 2195 to 5671	-	Transfer .50 from fund 2195 to 5671	Transfer .50 from fund 2195 to 5671
	Transfer in .02 FTE from 2108	-	Transfer in .02 FTE from 2108	Transfer in .02 FTE from 2108
	Transfer in .08 FTE from 2108, 2160	-	Transfer in .08 FTE from 2108, 2160	Transfer in .08 FTE from 2108, 2160
	Transfer out 0.10 FTE to Fund 2103, 2160	-	Transfer out 0.10 FTE to Fund 2103, 2160	Transfer out 0.10 FTE to Fund 2103, 2160
ADD		-		
Add/delete		-	Eliminated	Eliminated
Add/delete		-		
Reallocate to 1750 due to reduction in Fund 1610		-		
Reallocate 0.33 FTE to 1750 due to Reduction in Fund 1610		-		
Add/delete		-		

Affected Class	ID	FTE Change		
		Baseline	Proposed Y1	Proposed Y2
		(A)	(B)	(C)
Program Analyst III	33784	1.00	-	-
Program Analyst III	33916	1.00	-	-
Program Analyst III	33939	1.00	-	-
Program Analyst III	34076	1.00	-	-
Project Manager	33787	0.40	-	-
Project Manager	33787	0.60	-	-
Project Manager II	25964	-	0.50	-
Project Manager II	25964	(0.00)	(0.50)	-
Project Manager III	33913	1.00	-	-
Public Information Officer II	34231	-	1.00	-
Public Information Officer II	34231	1.00	(1.00)	-
Public Service Employee 14, 4762 PT		0.75	-	-
Public Service Representative	1073	-	1.00	-
Public Service Representative	1073	-	(1.00)	-
Public Service Representative	22248	1.00	-	-
Public Service Representative	26363	-	1.00	-
Public Service Representative	26363	1.00	(1.00)	-
Public Service Representative	26363	(1.00)	-	-
Public Service Representative	28054	-	(1.00)	-
Public Works Maintenance Worker	593	0.66	-	-
Public Works Maintenance Worker	593	(0.66)	-	-
Public Works Supervisor I	33940	1.00	-	-

NOTES on FTE change			Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)	
ADD			72,351
Add/delete			72,351
Position Added			79,323
Add/delete			87,896
Add/delete			96,710
Add/delete			96,710
	Transfer .50 from fund 1610 to 2999	Transfer .50 from fund 1610 to 2999	126,129
	Transfer .50 from fund 1610 to 2999	Transfer .50 from fund 1610 to 2999	126,129
Position Added			129,613
	Transfer from fund 1010 to 1760	Transfer from fund 1010 to 1760	87,896
Technical Clean-up	Transfer from fund 1010 to 1760	Transfer from fund 1010 to 1760	87,896
Baseline clean-up - correct FTEs			12,098
	Transfer to from 3100 to 1720	Transfer to from 3100 to 1720	45,813
	Transfer to from 3100 to 1720	Transfer to from 3100 to 1720	45,813
Unfreeze			41,783
Transfer 1 FTE from 7760 to 3100	Transfer from fund 3100 to 2415	Transfer from fund 3100 to 2415	46,005
Transfer 1 FTE from 7760 to 3100	Transfer from fund 3100 to 2415	Transfer from fund 3100 to 2415	46,005
Transfer 1 FTE from 7760 to 3100			46,005
	Eliminated	Eliminated	43,891
Transfer 0.66 FTE from 3100 to 2231			46,532
Transfer 0.66 FTE from 3100 to 2231			46,532
ADD			69,056

Affected Class	ID	FTE Change		
		Baseline to	Proposed Y1 to	Proposed Y2
		Midcycle to	Proposed Y1	Proposed Y2
	Baseline	(A)	(B)	(C)
Real Estate Agent	500	-	-	0.14
Real Estate Agent	500	(0.00)	-	(0.14)
Real Estate Agent	33576	(1.00)	-	-
Recreation Center Director	34232	1.00	-	-
Recreation Leader I, PT	4190	-	0.40	-
Recreation Leader I, PT	4190	-	(0.40)	-
Recreation Leader I, PT	10206	-	(1.62)	-
Recreation Leader II, PPT	31067	(2.25)	-	-
Recreation Leader I, PPT	32871	(0.75)	-	-
Recreation Leader II, PPT	33620	0.75	-	-
Recreation Leader II, PPT	33953	0.75	-	-
Recreation Leader II, PPT	34135	0.75	-	-
Recreation Leader II, PT	14586	-	(1.62)	-
Recreation Leader II, PT	19544	-	0.35	-
Recreation Leader II, PT	19544	-	(0.35)	-
Recreation Program Director	27474	(1.00)	-	-
Recreation Specialist I, PT	15825	-	0.25	-
Recreation Specialist I, PT	15825	-	(0.25)	-
Recreation Specialist II, PPT	27423	-	0.75	-

NOTES on FTE change				Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)		
		Transfer .14 from fund 1010 to 1770 Second Year		79,343
		Transfer .14 from fund 1010 to 1770 Second Year		79,343
Add/delete				90,076
Add/delete				59,748
	Transfer 0.40 FTE from Fund 1010	Transfer 0.40 FTE from Fund 1010		10,997
	Transfer 0.40 FTE to Fund 1820	Transfer 0.40 FTE to Fund 1820		10,997
Add/delete	Eliminate 1.62 FTE	Eliminate 1.62 FTE		139,200
Add/delete				463,736
Add/delete				23,088
Technical correction				23,333
Add/delete				23,333
Add/delete				24,305
	Eliminate 1.62 FTE	Eliminate 1.62 FTE		144,787
	Transfer from fund 1010 to 1820	Transfer from fund 1010 to 1820		10,820
	Transfer from fund 1010 to 1820	Transfer from fund 1010 to 1820		10,820
Add/delete				45,877
	Transfer from fund 1010 to 1820	Transfer from fund 1010 to 1820		25,344
	Transfer from fund 1010 to 1820	Transfer from fund 1010 to 1820		25,344
	Transfer from fund 1780 to 1820	Transfer from fund 1780 to 1820		35,574

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Midcycle to Baseline	Baseline to Proposed Y1	Proposed Y1 to Proposed Y2	
		(A)	(B)	(C)	
Recreation Specialist II, PPT	27423	-	(0.75)	-	35,524
Recreation Specialist II, PT	13718	-	0.18	-	15,462
Recreation Specialist II, PT	13718	-	(0.18)	-	15,462
Recreation Supervisor	28411	-	1.00	-	66,862
Recreation Supervisor	28411	-	(1.00)	-	66,862
Recycling Specialist	17668	0.00	(0.30)	-	66,891
Recycling Specialist	17668	(0.00)	(0.70)	-	66,891
Recycling Specialist, Senior	33881	0.30	-	-	80,139
Recycling Specialist, Senior	33881	0.70	-	-	80,139
Rehabilitation Advisor II	28065	-	1.00	-	66,718
Rehabilitation Advisor III	28065	-	(1.00)	-	66,718
Revenue Assistant	4925	(1.00)	-	-	51,326
Revenue Assistant	27088	(1.00)	-	-	51,326
Revenue Operations Supervisor	33855	0.40	-	-	79,730
Revenue Operations Supervisor	33855	0.60	-	-	79,730
Senior Aide, PT	14589	-	(10.00)	-	871,380
Senior Employment Coordinator	14490	-	0.60	-	60,366
Senior Employment Coordinator	14490	0.00	(0.60)	-	60,366
Senior Services Prgm Assistant, PPT	6082	(0.00)	0.51	-	27,777
Senior Services Prgm Assistant, PPT	6082	0.00	(0.51)	-	27,777

NOTES on FTE change				
(A)	(B)	(C)		
-	Transfer from fund 1780 to 1820	Transfer from fund 1780 to 1820		
-	Transfer from fund 1010 to 1820	Transfer from fund 1010 to 1820		
-	Transfer from fund 1010 to 1820	Transfer from fund 1010 to 1820		
-	Transfer from GFP	Transfer from GFP		
-	Transfer 1.0 FTE to 1820	Transfer 1.0 FTE to 1820		
-	Eliminated	Eliminated		
-	Eliminated	Eliminated		
Add/delete				
Add/delete				
-	Transfer from fund 1610 to 2999	Transfer from fund 1610 to 2999		
-	Transfer from fund 1610 to 2999	Transfer from fund 1610 to 2999		
Transfer from CAO to Admin Services				
Transfer from CAO to Admin Services				
Add/delete				
-	Eliminate 10.00 FTE	Eliminate 10.00 FTE		
-	Transfer .60 from fund 2195 to 1010	Transfer .60 from fund 2195 to 1010		
-				
-	Transfer .51 from fund 1010 to 2120	Transfer .51 from fund 1010 to 2120		
	Transfer .51 from fund 1010 to 2120	Transfer .51 from fund 1010 to 2120		

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)	
		(A)	(B)	(C)	
Senior Services Supervisor	2721	-	(1.00)	-	71,291
Senior Services Supervisor	5269	(0.00)	-	(0.41)	75,046
Senior Services Supervisor	5269	0.00	-	(0.59)	75,046
Sergeant Of Police	22440	(1.00)	-	-	118,648
Sergeant of Police (PERS)	22440	5.00	-	-	118,789
Special Assistant to Mayor	34363	-	1.00	-	84,939
Special Assistant to the Mayor	32195	(0.10)	-	-	87,470
Special Assistant to the Mayor	32195	0.10	-	-	87,470
Special Assistant to the Mayor	32225	(0.10)	-	-	122,548
Special Assistant to the Mayor	32225	0.10	-	-	122,548
Special Assistant to the Mayor	32226	(0.10)	-	-	122,549
Special Assistant to the Mayor	32226	0.10	-	-	122,549
Specialty Combination Insp, Senior	32359	-	(1.00)	-	75,454
Specialty Combination Inspector	1973	-	(1.00)	-	74,579
Specialty Combination Inspector	2327	-	(1.00)	-	74,579
Specialty Combination Inspector	5306	-	(1.00)	-	74,579
Specialty Combination Inspector	5309	-	(1.00)	-	74,579

NOTES on FTE change					Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)			
	Eliminated	Eliminated			
			Eliminated Second Year		75,046
			Eliminated Second Year		75,046
			Technical clean up - s/b PERS class		118,648
			Add to maintain Sergeant to Police Officer ratio		118,789
			Position added	Position added	84,939
			Transfer 0.10 FTE from 1610 to 1010 due to SRA reduction		87,470
			Transfer 0.10 FTE from 1610 to 1010 due to SRA reduction		87,470
			Transfer 0.10 FTE from 1610 to 1010		122,548
			Transfer 0.10 FTE from 1610 to 1010		122,549
			Transfer 0.10 FTE from 1610 to 1010		122,549
			Eliminated	Eliminated	75,454
			Eliminated	Eliminated	74,579
			Eliminated	Eliminated	74,579
			Eliminated	Eliminated	74,579
			Eliminated	Eliminated	74,579

Affected Class	ID	FTE Change			Annual Raw Salary per 1.0 FTE
		Baseline	Proposed Y1	Proposed Y2	
		(A)	(B)	(C)	
Stationary Engineer	32351	-	(0.25)	-	14,783
Storekeeper II	3579	-	(1.00)	-	52,382
Student Trainee, PT	18806	-	1.00	-	40,664
Student Trainee, PT	18806	-	(1.00)	-	40,664
Student Trainee, PT	26661	-	(2.76)	-	44,000
Student Trainee, PT	31498	(0.00)	(0.18)	-	14,496
Student Trainee, PT	31498	0.00	(0.35)	-	14,496
Student Trainee, PT	32369	-	(0.50)	-	7,971
Student Trainee, PT	33945	0.50	-	-	8,357
Student Trainee, PT	34268	-	1.00	-	21,237
Student Trainee, PT	34296	-	2.00	-	34,819
Systems Analyst III	932	1.00	-	-	83,750
Tax Auditor II	968	(1.00)	-	-	56,878
Tax Auditor III	32493	(1.00)	-	-	71,292
Tax Enforcement Officer II	33856	0.10	-	-	60,747
Tax Enforcement Officer II	33856	0.90	-	-	60,747
Tax Enforcement Officer II	34101	1.00	-	-	73,788
Tax Enforcement Officer III	32489	(1.00)	-	-	71,292
Telecommunication Systems Engineer	266	1.00	-	-	83,750
Telecommunication Systems Engineer	11625	1.00	(1.00)	-	87,239
Telephone Services Specialist	26312	1.00	-	-	73,776
Temporary Recreation Spec I, Sr, PT	18953	-	0.40	-	13,721
Temporary Recreation Spec I, Sr, PT	18953	-	(0.40)	-	13,721

NOTES on FTE change			Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)	
	Eliminated	Eliminated	
	Eliminated	Eliminated	52,382
	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	40,664
	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	40,664
	Eliminated	Eliminated	44,000
	Eliminated	Eliminated	14,496
	Eliminated	Eliminated	14,496
	Eliminated	Eliminated	7,971
	ADD	Eliminated	8,357
	ADD	ADD	21,237
	ADD	ADD	34,819
Transfer in from PWA			83,750
Transfer from CAO to Admin Services			56,878
Transfer from CAO to Admin Services			71,292
Transfer from CAO to Admin Services			60,747
Transfer from CAO to Admin Services			60,747
Transfer from CAO to Admin Services			73,788
Transfer from CAO to Admin Services			71,292
Unfreeze			83,750
Unfreeze	Eliminated	Eliminated	87,239
Unfreeze			73,776
	Transfer from fund 1010 to 1820	Transfer from fund 1010 to 1820	13,721
	Transfer from fund 1010 to 1820	Transfer from fund 1010 to 1820	13,721

Affected Class	ID	FTE Change		
		Midcycle to Baseline (A)	Baseline to Proposed Y1 (B)	Proposed Y1 to Proposed Y2 (C)
Temporary Recreation Specialist, PT	27160	-	0.04	-
Temporary Recreation Specialist, PT	27160	-	(0.04)	-
Treasury Analyst	3003	(0.40)	-	-
Treasury Analyst III	3003	0.40	-	-
Urban Economic Analyst I	33615	-	(1.00)	-
Urban Economic Analyst I	33616	-	(1.00)	-
Urban Economic Analyst II	34148	1.00	-	-
Urban Economic Analyst II	34149	-	1.00	-
Urban Economic Analyst II	34149	1.00	(1.00)	-
Urban Economic Analyst IV, 124 Projects		(1.00)	-	-
Urban Economic Coordinator	34073	1.00	-	-
Van Driver, PT	33621	3.00	-	-
Watershed Program Supervisor	3399	-	0.04	(0.04)
Watershed Program Supervisor	3399	-	(0.04)	0.04
Youth Sports Program Coordinator	10920	-	(0.50)	-
Youth Sports Program Coordinator	10920	-	0.50	-
Grand Total		189.44	(36.37)	42.00

NOTES on FTE change			Annual Raw Salary per 1.0 FTE
(A)	(B)	(C)	
	Transfer .04 FTE from GPF	Transfer .04 FTE from GPF	1,210
	Transfer .04 FTE to Fund 1820	Transfer .04 FTE to Fund 1820	1,210
			77,422
Approved per Council Resp			84,985
	- ADD/DELETE	ADD/DELETE	56,380
	ADD/DELETE	ADD/DELETE	56,380
Add/delete			72,311
	Technical correction - originally inputted incorrectly in GPF	Technical correction - originally inputted incorrectly in GPF	72,311
Add/delete	Technical correction - originally inputted incorrectly in GPF	Technical correction - originally inputted incorrectly in GPF	72,311
Add/delete			89,632
Add/delete			101,248
Add/delete			96,202
	Transfer .04 from fund 3100 to 2230		89,632
	Transfer .04 from fund 3100 to 2230		89,632
	Transfer 0.50 FTE to Fund 1820	Transfer 0.50 FTE to Fund 1820	60,670
	Transfer 0.50 FTE to Fund 1820	Transfer 0.50 FTE to Fund 1820	60,670

ATTACHMENT B

CITY OF OAKLAND

Required Communications and Recommendations

**Fiscal Year Ended
June 30, 2009**

CITY OF OAKLAND

**Required Communications and Recommendations
Fiscal Year Ended June 30, 2009**

Table of Contents

	<i>Page(s)</i>
Transmittal Letter	i
Required Communications	1
Schedule of Recommendations and Responses	5
Material Weakness:	
Finding 2009-1 –Internal Service Fund Deficits	5
Status of Prior Years' Recommendations	6



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SACRAMENTO

WALNUT CREEK

LOS ANGELES

NEWPORT BEACH

SAN DIEGO

Honorable Mayor and Members of the City Council
City of Oakland, California

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Oakland (the City) as of and for the year ended June 30, 2009, and have issued our report thereon dated November 25, 2009. Our opinions on the financial statements, insofar as they relate to the Oakland Redevelopment Agency (ORA), are based solely on the report of other auditors. This report does not include communications related to the audit of the ORA. Additionally, although we performed the audit of the Port of Oakland (the Port), the City's discretely presented component unit, this report does not include the communications related to that audit because separate communication is made to the Port's Board of Port Commissioners. In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2009, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described as comment 2009-1 to be a material weakness.

The City's written response to the finding identified in our audit is described in the Schedule of Recommendations and Responses. We did not audit the City's response and, accordingly, we express no opinion on it. In addition, we have already discussed our comment and recommendation with various City personnel, and we would be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

Additionally, we have included in this letter a report on communications with the City Council as required by auditing standards generally accepted in the United States of America.

This communication is intended solely for the information and use of management, City Council, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

MACIAS GINI & O'CONNELL LLP

Macias Gini & O'Connell LLP

Certified Public Accountants
Oakland, California

November 25, 2009

CITY OF OAKLAND

Required Communications and Recommendations
Fiscal Year Ended June 30, 2009

REQUIRED COMMUNICATIONS

Professional standards require that we provide you with the following information related to our audit.

I. The Auditor's Responsibility Under U.S. Generally Accepted Auditing Standards and OMB Circular A-133

As stated in our engagement letter dated February 26, 2009, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with OMB Circular A-133, we will examine, on a test basis, evidence about the City's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* applicable to each of its major federal programs for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on the City's compliance with those requirements. Our reports required under OMB A-133 are in process and those reports will be provided to you when they have been issued.

II. Other Information in Documents Containing Audited Financial Statements

During the year, the City included audited financial statements for the year ended June 30, 2008 in various debt offering documents (e.g., Official Statements.) We do not have an obligation to perform any procedures to corroborate other information contained in such debt offering documents. We were not associated with and did not have any involvement with such documents. Accordingly, we did not perform any procedures on these documents and provide no assurance as to the other information contained in the debt offering documents.

Our responsibility for other information in documents containing the City's financial statements and our report thereon does not extend beyond financial information identified in our report, and we have no obligation to perform any procedures to corroborate other information contained in these documents. We have, however, read the other information included in the City's comprehensive annual financial report; and no matters came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or its manner of presentation, appearing in the financial statements.

CITY OF OAKLAND

Required Communications and Recommendations
Fiscal Year Ended June 30, 2009

REQUIRED COMMUNICATIONS (Continued)

III. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on July 22, 2009.

IV. Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 2 to the basic financial statements. As described in Note 12 to the basic financial statements, the City adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, effective July 1, 2008.

In addition, the City presents the Port of Oakland (Port) in a unique manner as compared to other local governmental entities with port operations. All local government entities we sampled reflect their ports as departments of the organization rather than as a discretely presented component unit. Some of these ports have similar management structures with a Board of Commissioners appointed by the sponsoring city's mayor/city council to oversee the operations of the port. Management's representation to us was that the Port operates with a separate legal standing (i.e. using its own corporate powers) under the Charter, which would allow for this presentation. In addition, the City Attorney's Office has represented that the Port operates very similar to a corporation with the Charter acting as its Articles of Incorporation and By-Laws. Ultimately, the City's presentation of the Port makes it less comparable to other cities that have port operations, thus, being a unique presentation.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- *Fair value of investments.* The City's investments are generally carried at fair value, which is defined as the amount that the City could reasonably expect to receive for an investment in a current sale between a willing buyer and a willing seller and is generally measured by quoted market prices.
- *Estimated unbilled sewer service revenue.* The estimates for unbilled sewer service revenue are based on an evaluation of the EBMUD reports, cash flows, monthly billing cycles and historical billings.
- *Estimated allowance for losses on accounts receivable.* The allowance for losses on accounts receivable was based on management's estimate regarding the likelihood of collectibility.

CITY OF OAKLAND

Required Communications and Recommendations Fiscal Year Ended June 30, 2009

REQUIRED COMMUNICATIONS (Continued)

- *Estimated allowance for losses on loans receivable.* The allowance for losses on loans receivable was based on the types of loan (e.g., forgivable, deferred, grant or amortizing) and management's estimate regarding the likelihood of collectibility based on loan provisions and collateral.
- *Useful life estimates for capital assets.* The estimated useful lives of capital assets were based on management's estimate of the economic life of the assets.
- *Valuation of the net pension asset.* The net pension asset is the amount that exceeded the City's actuarially determined annual required contribution, which is based upon certain approved actuarial assumptions. This amount is then amortized over the amortization period used by the actuary to recognize the excess contribution as pension costs over time.
- *Estimated claims liabilities.* Reserves for estimated claims liabilities were based on actuarial evaluations using historical loss, other data and attorney judgment about the ultimate outcome of the claims.
- *Annual required contributions to pension and other postemployment benefit plans.* The City is required to contribute to its pension plans at an actuarially determined rate and to measure other postemployment benefit costs based upon certain approved actuarial assumptions.

We evaluated the key factors and assumptions used to develop these accounting estimates in determining that they are reasonable in relation to the financial reporting units that collectively comprise the City's basic financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 25, 2009.

CITY OF OAKLAND

Required Communications and Recommendations
Fiscal Year Ended June 30, 2009

REQUIRED COMMUNICATIONS (Continued)

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Finding or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

CITY OF OAKLAND

Required Communications and Recommendations
Fiscal Year Ended June 30, 2009

SCHEDULE OF RECOMMENDATIONS AND RESPONSES

Comment No. 2009-1 – Material Weakness

Internal Service Fund Deficits

Governments often use internal service funds to centralize certain services and then allocate the costs of those services within the government. U.S. generally accepted accounting principles (GAAP) permit the use of internal service funds to report any activity that provides goods or services to the government on a cost-reimbursement basis. That is, the goal of an internal service fund should be to measure the full cost (including cost of capital assets) of providing goods or services for the purpose of fully recovering that cost through fees or charges. Accumulating significant deficits or excess net assets are indicative of the internal service activity not being operated on a cost-reimbursement basis. Under such circumstances, it may no longer be appropriate to report the activity in an internal service fund under GAAP.

The City has not set user fees to recover the full cost of services. Due to the deficiency in charges for services, the internal service funds have essentially borrowed monies from the General Fund in order to maintain operations. While the City made an improvement in the Equipment Fund, reducing its deficit by more than half, the deficit increased in the Facilities and Central Stores Funds. The overall net assets deficit of internal service funds grew by \$3.1 million and the overall borrowings from the General Fund grew by \$1.7 million.

The City has acknowledged this matter as significant and has made an effort to take corrective measures. The City prepared a "rebalancing plan" for its internal service funds, which was first adopted for the fiscal year 2005-07 policy budget, which attempted to cure the internal service fund deficit by fiscal year 2014-15. However, the rebalancing plans put in place in fiscal years 2006 and 2007 were not followed correctly due to the lack of general fund resources to make the required annual payments. As such, the City restructured its rebalancing plan as part of the recently adopted fiscal year 2009-11 budget. This newly restructured rebalancing plan has been modified to cure the net assets deficit of internal service funds by fiscal year 2018-19. In addition, the City adopted a financial policy that requires one-half of any one-time revenues received to be used specifically to reduce the net assets deficit of internal service funds.

The need for the City to restructure its initial rebalancing plan, and in light of current economic pressures affecting the City, brings into question its ability to manage its internal service funds on a cost-reimbursement basis, as its accumulated borrowings have reached \$50.8 million as of June 30, 2009. We recommend that the City monitor the progress of its restructured rebalancing plan very closely to ensure its feasibility. If it is determined that the plan is not feasible and that the City does not intend to or cannot recover the full cost of providing goods or services within a reasonable period of time, then the use of internal service funds is no longer appropriate under GAAP and should not be used for financial reporting purposes.

Management Response:

During the 2009-11 budget, the City revised the repayment plan for the internal service funds to eliminate the funds net asset deficit by 2018-19. In addition, the City adopted a financial policy during the 2009-11 budget that requires half of one-time revenues received to be used specifically to reduce the net assets deficits of internal service funds. Receipt of such one-time assets – and their subsequent deposit into the internal service funds, as required by the financial policies and barring any fiscal emergencies – will, in essence, expedite the "repayment" of the negative internal service balances.

It is management's intent to take every step possible to ensure such an expedited repayment, in advance of FY 2018-19. Currently, the City is reviewing all of its surplus real estate assets to determine the feasibility of sale in the next one to three years.

CITY OF OAKLAND

Required Communications and Recommendations
Fiscal Year Ended June 30, 2009

STATUS OF PRIOR YEARS' RECOMMENDATIONS

2007-2 Comment:

Internal Service Funds

Condition/Effect/
Recommendation:

The City reports five internal service funds, Equipment, Radio, Facilities, Reproduction and Central Stores. Governments often use internal service funds to centralize certain services and then allocate the costs of those services within the government. U.S. generally accepted accounting principles permit the use of internal service funds to be used to report any activity that provides goods or services to the government on a cost reimbursement basis. That is, the goal of an internal service fund should be to measure the full cost (including cost of capital assets) of providing goods or services for the purpose of fully recovering that cost through fees or charges. Therefore, if the City does not intend to recover the full cost of providing goods or services, then the use of internal service funds would not be appropriate.

As discussed the last two years, we are becoming increasingly concerned with the growth in both the deficits of certain internal service funds and the interfund loans used to support those services. The City has attempted to cure the internal service fund deficits by increasing the charges to the departments; however, those increases have not kept up with the increases in actual costs. Therefore, we recommended the City review its current budget repayment plan and revise it to cure the deficit over a reasonable period of time, such as three to five years.

The City's response was to maintain the current rebalancing plan for internal service funds in its adopted the FY 2007-09 policy budget, which cures the deficits by FY 2014-15.

Status:

The position of the City's internal service funds continued to worsen, and the rebalancing plan has been restructured. See current year finding at 2009-01.

2008-1 Comment:

Accounting for the City's Sewer Service Revenues

Condition/Effect/
Recommendation:

We were unable to complete our documentation of internal controls over sewer service revenues, as we were unable to meet with Community and Economic Development Agency (CEDA) staff. While we were able to document certain controls, such as the development of user rates and recording of receipts from East Bay Municipal Utility District (EBMUD), we were not able to determine whether the City has adequate controls over the monitoring of EBMUD services. Due to a lack of cooperation by CEDA, we assumed that controls and control documentation did not exist. Therefore, internal controls over the collection of sewer service revenues was considered a material weakness, as we were unable to determine the adequacy of internal controls and whether or not they were operating effectively. We were able to mitigate this audit risk by conducting substantive procedures, which included confirming cash receipts with EBMUD and application of analytical procedures.

CITY OF OAKLAND

Required Communications and Recommendations
Fiscal Year Ended June 30, 2009

STATUS OF PRIOR YEARS' RECOMMENDATIONS (Continued)

During our substantive procedures, we determined that the City did not have an adequate understanding of the EBMUD collection process and the timing of remittances to the City.

We recommended that the City document its internal controls over sewer service revenues, which included (1) performing risk assessments; (2) establishing controls, such as monitoring the billing and collecting activities performed by EBMUD; (3) establishing proper communication within the City Departments; and (4) establishing accrual procedures at year-end that capture all billed receivables and a basis for estimating the unbilled receivables.

Status: Management held a meeting among CEDA, the Public Works Agency, and the Finance and Management Agency to identify the most appropriate way to monitor the sewer system revenues collected by EBMUD on behalf of the City. The inter-agency meeting resulted in a monitoring process that was implemented during fiscal year 2008-09.

This has been fully implemented.

2008-2 Comment: *Accounting for the City's Net Pension Asset*

Condition/Effect/ Recommendation: During our review of the Oakland Police and Fire Retirement System (PFRS) financial statements for the year ended June 30, 2008, we noticed a change in reporting of actuarial information. The FY2008 PFRS report disclosed a six-year trend of actuarial required contribution (ARC) requirements in its required supplementary information, which had previously been reported as zero in past PFRS reports.

Upon further investigation, it was determined that the past PFRS reports were incorrect and that there has been past ARC requirements for the City which were not communicated or considered in its calculation of the net pension asset on the statement of net assets of its governmental activities. The net pension asset is the result of City contribution to PFRS that exceeded the actuarially determined annual required contribution, which originated from the bond proceeds of the 1997 Pension Obligation Bonds. This amount should then be amortized along with impact of subsequent annual ARC requirements to recognize the effects of excess/deficient contributions as pension costs over time.

We recommended going forward that the City's Finance and Management Agency accounting and retirement staff work with the PFRS actuary to calculate the annual pension cost and changes to net pension assets.

Status: This has been fully implemented.

ATTACHMENT C

Detail of Repayment Schedules for Funds 1100 and 4100

SELF-INSURANCE FUND (1100) FINANCIAL PROJECTION

Beginning Fund Deficit \$ (21,174,561)	Revenues		Total Expenditures	Total Contribution to Fund Balance	Year-End Fund Balance	Amount of Transfer			
	Fund	% of Total Rev				Total Revenues	GPF Portion	Non-GPF Portion	Change in Transfer
2013-14	1720	0.87%	22,979,358	2,208,005	(18,963,556)	19,454,567	3,524,791	1,964,731	9%
	2310	1.43%	200,000	-	-				
	3100	8.71%	327,904	-	-				
	4100	2.08%	2,001,863	-	-				
	4400	0.14%	479,025	-	-				
	7760	2.10%	32,701	-	-				
	1010	84.66%	483,298	2,208,005	-				
2014-15	1720	0.87%	22,979,358	2,129,555	(16,834,001)	19,454,567	3,524,791	-	0%
	2310	1.43%	200,000	-	-				
	3100	8.71%	327,904	-	-				
	4100	2.08%	2,001,863	-	-				
	4400	0.14%	479,025	-	-				
	7760	2.10%	32,701	-	-				
	1010	84.66%	483,298	2,129,555	-				
2015-16	1720	0.81%	22,749,422	2,488,175	(14,345,827)	19,337,008	3,412,413	(229,936)	-1%
	2310	1.37%	185,148	-	-				
	3100	8.66%	311,772	-	-				
	4100	2.03%	1,968,981	-	-				
	4400	0.09%	461,381	-	-				
	7760	2.05%	19,523	-	-				
	1010	85.00%	465,611	2,488,175	-				
2016-17	1720	0.81%	23,707,969	2,488,175	(11,857,652)	20,151,773	3,556,195	958,547	4%
	2310	1.37%	192,949	-	-				
	3100	8.66%	324,908	-	-				
	4100	2.03%	2,051,944	-	-				
	4400	0.09%	480,821	-	-				
	7760	2.05%	20,345	-	-				
	1010	85.00%	485,229	2,488,175	-				
2017-18	1720	0.81%	24,770,056	2,488,175	(9,369,477)	21,054,547	3,715,508	1,062,087	4%
	2310	1.37%	201,593	-	-				
	3100	8.66%	339,464	-	-				
	4100	2.03%	2,143,868	-	-				
	4400	0.09%	502,361	-	-				
	7760	2.05%	21,257	-	-				
	1010	85.00%	506,967	2,488,175	-				
2018-19	1720	0.81%	25,728,177	2,488,175	(6,881,303)	21,868,950	3,859,226	958,121	4%
	2310	1.37%	209,390	-	-				
			352,594	-	-				

SELF-INSURANCE FUND (1100) FINANCIAL PROJECTION

Beginning Fund Deficit \$ (21,171,561)	Revenues		Total Expenditures	Total Contribution to Fund Balance	Year-End Fund Balance
	Fund	% of Total Rev			
	3100	8.66%	2,226,794	-	
	4100	2.03%	521,793	-	
	4400	0.09%	22,079	-	
	7760	2.05%	526,577	-	
	1010	85.00%	21,868,950	2,488,175	
2019-20			26,727,497	2,488,175	(4,393,128)
	1720	0.81%	217,523	-	
	2310	1.37%	366,290	-	
	3100	8.66%	2,313,286	-	
	4100	2.03%	542,060	-	
	4400	0.09%	22,936	-	
	7760	2.05%	547,030	-	
	1010	85.00%	22,718,372	2,488,175	
2020-21			27,769,788	2,488,175	(1,904,953)
	1720	0.81%	226,006	-	
	2310	1.37%	380,574	-	
	3100	8.66%	2,403,497	-	
	4100	2.03%	563,198	-	
	4400	0.09%	23,831	-	
	7760	2.05%	568,362	-	
	1010	85.00%	23,604,319	2,488,175	
2021-22			28,856,897	2,488,175	583,222
	1720	0.81%	234,854	-	
	2310	1.37%	395,472	-	
	3100	8.66%	2,497,588	-	
	4100	2.03%	585,246	-	
	4400	0.09%	24,764	-	
	7760	2.05%	590,612	-	
	1010	85.00%	24,528,362	2,488,175	

Amount of Transfer		Change in Transfer	Increase in Subsidy
GPF Portion	Non-GPF Portion		
22,718,372	4,009,125	999,320	4%
23,604,319	4,165,468	1,042,291	4%
24,528,362	4,328,535	1,087,109	4%

EQUIPMENT FUND (4100) FINANCIAL PROJECTION

	Revenues		Total Expenditures	Change in Fund Balance		Year-End Fund Balance	Impact on GPF	Rate Inc.
	% of Total Rev	Total Revenue		Total \$ Contribution to Repayment	Fund Balance			
2013-14		19,623,320	18,270,840	1,352,480.00	(5,706,897)	9,826,147	17%	
1010 - General Fund: General Purpose	50.07%	9,826,147		677,238.47				
1710 - Recycling Program	0.03%	4,972		342.68				
1720 - Comprehensive Clean-up	16.64%	3,266,051		225,103.02				
1740 - Hazardous Materials Inspections	0.01%	1,041		71.75				
1750 - Multipurpose Reserve	0.08%	15,907		1,096.34				
1760 - Telecommunications Reserve	0.03%	6,019		414.84				
1884 - 2006 Housing Bond Proceeds	0.02%	3,247		223.79				
2102 - Department of Agriculture	0.00%	19		1.31				
2108 - HUD-CDBG	0.15%	29,462		2,030.58				
2128 - Department of Health and Human Services	0.80%	156,991		10,820.15				
2172 - Alameda County: Vehicle Abatement Authority	0.14%	28,044		1,932.85				
2211 - Measure B: ACTIA	0.02%	4,629		319.04				
2230 - State Gas Tax	6.42%	1,259,010		86,773.59				
2231 - State Gas Tax-Prop 42 Replacement Funds	0.09%	18,057		1,244.53				
2251 - Measure Y: Public Safety Act 2004	0.95%	186,960		12,885.67				
2310 - Lighting and Landscape Assessment District	10.39%	2,038,443		140,493.73				
2411 - False Alarm Reduction Program	0.04%	7,920		543.86				
2415 - Development Service Fund	1.04%	204,726		14,110.14				
2416 - Traffic Safety Fund	0.12%	22,656		1,561.50				
3100 - Sewer Service Fund	6.98%	1,368,938		94,350.05				
3200 - Golf Course	0.10%	20,236		1,394.71				
4100 - Equipment	2.93%	575,804		39,685.61				
4200 - Radio / Telecommunications	0.14%	26,780		1,845.73				
4400 - City Facilities	1.99%	391,134		26,957.77				
4500 - Central Stores	0.04%	6,962		479.84				
7760 - Grant Clearing	0.78%	153,165		10,556.45				
2014-15		19,919,058	18,443,117	1,475,941.00	(4,230,956)	9,839,829	2%	
1010 - General Fund: General Purpose	49.40%	9,839,829		729,101.10				
1710 - Recycling Program	0.03%	5,239		360,169.15				
1720 - Comprehensive Clean-up	16.88%	3,362,024		177,920.20				
1740 - Hazardous Materials Inspections	0.01%	1,129		87,890.92				
1750 - Multipurpose Reserve	0.08%	16,815		43,417.30				
1760 - Telecommunications Reserve	0.03%	6,366		21,447.74				
1884 - 2006 Housing Bond Proceeds	0.00%	0		10,594.98				
2102 - Department of Agriculture	0.00%	13		5,233.82				
2108 - HUD-CDBG	0.15%	29,239		2,583.46				
2128 - Department of Health and Human Services	0.80%	158,382		1,277.19				
2172 - Alameda County: Vehicle Abatement Authority	0.14%	28,044		630.92				
2211 - Measure B: ACTIA	0.02%	3,876		311.67				
2230 - State Gas Tax	6.46%	1,286,256		153.96				
2231 - State Gas Tax-Prop 42 Replacement Funds	0.10%	19,098		76.06				
2251 - Measure Y: Public Safety Act 2004	0.94%	186,960		37.57				
2310 - Lighting and Landscape Assessment District	10.59%	2,109,710		18.56				
2411 - False Alarm Reduction Program	0.04%	7,920		9.17				
2415 - Development Service Fund	1.07%	212,974		4.53				

EQUIPMENT FUND (4100) FINANCIAL PROJECTION

	Revenues		Total Expenditures	Total \$ Contribution to Repayment	Year-End Fund Balance	Impact on GPF	Rate Inc.
	Total Revenue	Change in Fund Balance					
2416 - Traffic Safety Fund	0.11%	22,656		2.24			
3100 - Sewer Service Fund	7.03%	1,399,362		1.11			
3200 - Golf Course	0.11%	21,419		0.55			
4100 - Equipment	1.77%	353,264		0.27			
4200 - Radio / Telecommunications	0.14%	28,131		0.13			
4400 - City Facilities	3.27%	651,507		0.07			
4500 - Central Stores	0.04%	7,204		0.03			
7760 - Grant Clearing	0.81%	161,641		0.02			
2015-16		20,512,540	19,180,842	1,331,698.16	(2,899,258)	10,188,105	3%
1010 - General Fund: General Purpose	49.40%	9,839,829					
1710 - Recycling Program	0.03%	5,239					
1720 - Comprehensive Clean-up	16.88%	3,362,024					
1740 - Hazardous Materials Inspections	0.01%	1,129					
1750 - Multipurpose Reserve	0.08%	16,815					
1760 - Telecommunications Reserve	0.03%	6,366					
1884 - 2006 Housing Bond Proceeds	0.00%	0					
2102 - Department of Agriculture	0.00%	13					
2108 - HUD-CDBG	0.15%	29,239					
2128 - Department of Health and Human Services	0.80%	158,382					
2172 - Alameda County Vehicle Abatement Authority	0.14%	28,044					
2211 - Measure B: ACTIA	0.02%	3,876					
2230 - State Gas Tax	6.46%	1,286,256					
2231 - State Gas Tax-Prop 42 Replacement Funds	0.10%	19,098					
2251 - Measure Y: Public Safety Act 2004	0.94%	186,960					
2310 - Lighting and Landscape Assessment District	10.59%	2,109,710					
2411 - False Alarm Reduction Program	0.04%	7,920					
2415 - Development Service Fund	1.07%	212,974					
2416 - Traffic Safety Fund	0.11%	22,656					
3100 - Sewer Service Fund	7.03%	1,399,362					
3200 - Golf Course	0.11%	21,419					
4100 - Equipment	1.77%	353,264					
4200 - Radio / Telecommunications	0.14%	28,131					
4400 - City Facilities	6.25%	1,244,989					
4500 - Central Stores	0.04%	7,204					
7760 - Grant Clearing	0.81%	161,641					
2016-17		21,123,826	19,948,075	1,175,750.79	(1,723,508)	10,493,748	3%
1010 - General Fund: General Purpose	49.40%	9,839,829					
1710 - Recycling Program	0.03%	5,239					
1720 - Comprehensive Clean-up	16.88%	3,362,024					
1740 - Hazardous Materials Inspections	0.01%	1,129					
1750 - Multipurpose Reserve	0.08%	16,815					
1760 - Telecommunications Reserve	0.03%	6,366					
1884 - 2006 Housing Bond Proceeds	0.00%	0					
2102 - Department of Agriculture	0.00%	13					
2108 - HUD-CDBG	0.15%	29,239					

EQUIPMENT FUND (4100) FINANCIAL PROJECTION

Beginning
Cash Deficit
\$ (7,059,377)

	Revenues		Total Expenditures	Change in Fund Balance		Year-End Fund Balance	Impact on GPF	Rate Inc.
	Total Revenue	%		Total \$ Contribution to Repayment	%			
2128 - Department of Health and Human Services	158,382	0.80%	158,382					
2172 - Alameda County: Vehicle Abatement Authority	28,044	0.14%	28,044					
2211 - Measure B: ACTIA	3,876	0.02%	3,876					
2230 - State Gas Tax	1,286,256	6.46%	1,286,256					
2231 - State Gas Tax-Prop 42 Replacement Funds	19,098	0.10%	19,098					
2251 - Measure Y: Public Safety Act 2004	186,960	0.94%	186,960					
2310 - Lighting and Landscape Assessment District	2,109,710	10.59%	2,109,710					
2411 - False Alarm Reduction Program	7,920	0.04%	7,920					
2415 - Development Service Fund	212,974	1.07%	212,974					
2416 - Traffic Safety Fund	22,656	0.11%	22,656					
3100 - Sewer Service Fund	1,399,362	7.03%	1,399,362					
3200 - Golf Course	21,419	0.11%	21,419					
4100 - Equipment	353,264	1.77%	353,264					
4200 - Radio / Telecommunications	28,131	0.14%	28,131					
4400 - City Facilities	1,856,275	9.32%	1,856,275					
4500 - Central Stores	7,204	0.04%	7,204					
7760 - Grant Clearing	161,641	0.81%	161,641					
2017-18	21,963,326	49.40%	20,745,998	1,217,327.62	(506,180)	10,913,498	4%	
1010 - General Fund: General Purpose	9839829							
1710 - Recycling Program	5,239	0.03%	5,239					
1720 - Comprehensive Clean-up	3,362,024	16.88%	3,362,024					
1740 - Hazardous Materials Inspections	1,129	0.01%	1,129					
1750 - Multipurpose Reserve	16,815	0.08%	16,815					
1760 - Telecommunications Reserve	6,366	0.03%	6,366					
1884 - 2006 Housing Bond Proceeds	0	0.00%	0					
2102 - Department of Agriculture	13	0.00%	13					
2108 - HUD-CDBG	29,239	0.15%	29,239					
2128 - Department of Health and Human Services	158,382	0.80%	158,382					
2172 - Alameda County: Vehicle Abatement Authority	28,044	0.14%	28,044					
2211 - Measure B: ACTIA	3,876	0.02%	3,876					
2230 - State Gas Tax	1,286,256	6.46%	1,286,256					
2231 - State Gas Tax-Prop 42 Replacement Funds	19,098	0.10%	19,098					
2251 - Measure Y: Public Safety Act 2004	186,960	0.94%	186,960					
2310 - Lighting and Landscape Assessment District	2,109,710	10.59%	2,109,710					
2411 - False Alarm Reduction Program	7,920	0.04%	7,920					
2415 - Development Service Fund	212,974	1.07%	212,974					
2416 - Traffic Safety Fund	22,656	0.11%	22,656					
3100 - Sewer Service Fund	1,399,362	7.03%	1,399,362					
3200 - Golf Course	21,419	0.11%	21,419					
4100 - Equipment	353,264	1.77%	353,264					
4200 - Radio / Telecommunications	28,131	0.14%	28,131					
4400 - City Facilities	1,856,275	13.53%	1,856,275					
4500 - Central Stores	7,204	0.04%	7,204					
7760 - Grant Clearing	161,641	0.81%	161,641					
2018-19	22,836,406	49.40%	21,575,838	1,260,567.52	754,388	11,350,038	4%	

EQUIPMENT FUND (4100) FINANCIAL PROJECTION

Beginning
Cash Deficit
\$ (7,059,377)

	Revenues		Total Expenditures	Change in Fund Balance	Year-End Fund Balance	Impact on GPF	Rate Inc.
	Total Revenue	Total					
1010 - General Fund: General Purpose	49.40%	9,839,829					
1710 - Recycling Program	0.03%	5,239					
1720 - Comprehensive Clean-up	16.88%	3,362,024					
1740 - Hazardous Materials Inspections	0.01%	1,129					
1750 - Multipurpose Reserve	0.08%	16,815					
1760 - Telecommunications Reserve	0.03%	6,366					
1884 - 2006 Housing Bond Proceeds	0.00%	0					
2102 - Department of Agriculture	0.00%	13					
2108 - HUD-CDBG	0.15%	29,239					
2128 - Department of Health and Human Services	0.80%	158,382					
2172 - Alameda County: Vehicle Abatement Authority	0.14%	28,044					
2211 - Measure B: ACTIA	0.02%	3,876					
2230 - State Gas Tax	6.46%	1,286,256					
2231 - State Gas Tax-Prop 42 Replacement Funds	0.10%	19,098					
2251 - Measure Y: Public Safety Act 2004	0.94%	186,960					
2310 - Lighting and Landscape Assessment District	10.59%	2,109,710					
2411 - False Alarm Reduction Program	0.04%	7,920					
2415 - Development Service Fund	1.07%	212,974					
2416 - Traffic Safety Fund	0.11%	22,656					
3100 - Sewer Service Fund	7.03%	1,399,362					
3200 - Golf Course	0.11%	21,419					
4100 - Equipment	1.77%	353,264					
4200 - Radio / Telecommunications	0.14%	28,131					
4400 - City Facilities	17.92%	3,568,855					
4500 - Central Stores	0.04%	7,204					
7760 - Grant Clearing	0.81%	161,641					