

AM 8: 56 2013 JUN 2

Agenda Report

TO:

DEANNA J. SANTANA

CITY ADMINISTRATOR

FROM: Donna Hom

Budget Director

SUBJECT: Supplemental Report to FY 2013-15

Proposed Policy Budget

DATE: June 21, 2013

City Administrator

Approval

Date

SUPPLEMENTAL

The Administration is transmitting the following items for the Special City Council Meeting on June 27, 2013 regarding the FY 2013-14 Proposed Policy Budget:

- 1) Responses to City Council Questions, dated June 21, 2013
- 2) Six Information Memos, issued via email Citywide as well as posted at the same time on the City Administrator's homepage for public viewing, located at: http://www2.oaklandnet.eom/w/OAK041476
 - a) Kids First 3% True-Up Calculation and Adjustment of Proposed Budget for Kids First FY 2013-14 and FY 2014-15, dated and distributed June 18, 2013 (Attachment 2A)
 - b) Results of City of Oakland 2013-14 Tax and Revenue Anticipation Notes Market Pricing, dated and distributed June 18, 2013 (Attachment B)
 - c) FY 2013-2015 Proposed Policy Budget "Questions and Answers", dated and distributed June 12, 2013. (Attachment C)
 - d) Affordable Housing in the Mayor's FY 2013-15 Proposed Policy Budget, dated and distributed June 11, 2013 (Attachment D)
 - e) Federal and State Budgetary Actions Standing Report, dated and distributed June 10. 2013 (Attachment E)
 - f) Update on CalPERS New Rate Increases Due to Amortization and Smoothing Policy Changes Adopted by CalPERS on April 17, 2013, dated and distributed June 7, 2013 (Attachment F)

Respectfully subi	nitted,
/s/	
DONNA HOM	
Budget Director	

For questions, please contact Donna Hom, Budget Director, at (510) 238-2038.

Item: City Council
May 23, 2013

FILED OFFICE OF THE CITY CLERN OAKLAND



2013 JUN 21 AM 8: 56

Agenda Report

TO: DEANNA J. SANTANA CITY ADMINISTRATOR FROM: Donna Hom

SUBJECT: FY 2013-2015 Proposed Policy Budget

DATE: June 21, 2013

City Administrator

Date

6/21/13

Approval Plama Santa

<u>SUPPLEMENTAL</u>

The purpose of this memorandum is to transmit to the full City Council a fifth set of responses to quesfions raised by City Councilmembers regarding the Fiscal Year (FY) 2013-2015 Proposed Policy Budget. 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) Which Funds are not able to fund COLAs (Cost of Living Adjustments) or Wage Increases?

The fiscal impact to provide funding for COLAs for those funds that currently have a negative fund balance is \$3,984,869 plus approximately \$900,000 in overhead costs for FY 2013-14 and \$4,063,485 plus approximately \$900,000 for overhead costs for FY 2014-15. Please refer to Attachment A for a detailed calculation by fund. Other non-negative funds would need to be rebalanced to absorb/fund a COLA.

Revenue

1) Will the Administration Provide Another Revenue Update?

The revenue figures in the Mayor's proposed budget are generally updated after the close of the 3rd quarter of the fiscal year in conjunction with the quarterly expenditure and revenue report. The next general update of projected revenues and expenditures will be following the close of the current fiscal year, concurrent with the conclusion of the City's annual financial audit of the

HONORABLE MAYOR AND CITY COUNCIL

Subject: Proposed FY 13-15 Proposed Policy Budget

Date: June 21, 2013 Page 2

Comprehensive Annual Financial Report (CAFR) estimated to be completed by October 2013. If there are significant specific changes to revenue or expenditure projections prior to the adoption of the FY 2013-15 budget, the City Council will be notified by informational memorandum as we have done in the past, for example, with the upward adjustments in parking revenues, and additional required spending for Kid's First.

2) When will the Administration Issue Business Delinquency Notices? How much would be the Projected Revenue?

The business tax delinquency notices are scheduled to go out on July 8, 2013. The revenue for the delinquencies (NODs) is estimated to be \$600,000 and will be accrued for FY 2012-13 per the City's accrual policy and have already been factored in the FY 2012-2013 budget.

Public Safety—Fire

1) Provide clarification on the SAFER Grant Budget in relation to the General Purpose Fund.

The SAFER grant was awarded to the City in a total amount of \$7.8 million to be used over a two year period. This handing is restricted to fund only newly hired firefighters. It is anticipated that 24 new firefighters will fill exisfing vacancies in July 2013 upon completion of the academy. Because the grant funding will off-set the cost to the existing vacant General Purpose (GPF) funded posifions (24.00 FTE), the \$7.8M was reduced from the General Purpose Fund (\$3.9 million each fiscal year). The SAFER grant is reimbursable, therefore the costs associated with the newly hired firefighters will charge directly to the grant fund, and then be reimbursed in that same hand. The result of the City receiving this grant funding is a direct savings to the General Purpose Fund (GPF), in which the savings has already been accounted for in the FY 2013-15 Proposed Policy Budget (Page E-24). Please note that this is reflective of a standard grant accounting practice. This savings in the Fire Department's GPF budget is primarily off-set by the increase in the cost of both fringe and retirement in FY 13-14, as well as the sunset of concessions in FY 14-15 (e.g., 8.85% salary reduction, etc.).

In July 2013, the SAFER grant amount will be appropriated in the grant hind as approved by the City Council resolution #84241 C.M.S. Please refer to the report and resolution, which can be accessed at the below link:

 $\frac{http://oakland.legistar.com/LegislationDetail.aspx?ID=1282924\&GUID=E9786BB4-1C00-4CC3-BDF3-3A1DE98C4B41\&Options=ID[Text]\&Search=SAFER$

The ability to use this SAFER grant and adhere to standard grant accounting practices avoided \$7.8 million of additional cuts.

Human Services

1) Provide clarification on the Senior Companion Position.

Date: June 21, 2013 Page 3

The first Senior Services Supervisor was in the Multipurpose Senior Services Program (MSSP), only involved grant funds, and took effect for both years of the budget. Due to staffing changes and sequestration, DHS requested to rescind this reduction and provide an alternate cost neutral grant reduction of a Senior Employment Coordinator instead— as described in Errata #4.

A second Senior Services Supervisor in the Senior Companion/ Foster Grandparent program was proposed as General Purpose Fund reduction in Year 2 of the Mayor's Proposed Budget and would result in the loss of this grant program as these General Purpose Funds are needed to match and operate the program. This impact was described in the Errata dated May 23, 2013. Restoration would allow the Department of Human Services to maintain the program but is not yet restored.

Housing

1) Provide clarification on the Affordable Housing Staff in Year 1 and Year 2.

Errata #1, which was published on April 17, 2013, stated the following:

- o "The City anticipates up to S2.6 million in one-time revenues from the county. Those one-time funds can be used in the short term to secure and stabilize housing program staff in year one."
- o "When boomerang property tax hands stabilize, and new funds become available for appropriation, we can then supplement the one-time revenues and sustainably fund housing staff by allocating 20% of those funds."

It needs to be clarified that "triple flip" funds potentially received from the County will be used for affordable housing in year two, <u>not year one</u>. As such, if the Mayor's Proposed Policy Budget is adopted, there will be sufficient funds to cover affordable housing staff for both years. In addition, it should be noted that the Mayor wishes to revise the proposal to allocate boomerang property tax hunds on an on-going basis from 20% to 20% - 25%. For more detailed information, please view the information memo in the following link:

http://www2.oaklandnet.com/oakca1/groups/cityadministrator/documents/agenda/oak041523.pdf

It should also be noted that the City Council took action to reduce the total amount potentially collected from the County for the "triple flip" and has a claim for these funds that needs to be resolved.

Public Works

1) With respect to Graffiti Enforcement, provide how many permanent FTE positions could function with a potential \$500,000 investment (as opposed to overtime and supply costs).

\$500,000 potential investment in Graffiti Enforcement would create 2 FTE positions. However, please note that the Administration also recommends funding for Operations and Maintenance (O&M). Below is the detail of the recommended positions and O&M:

- 1-FTE Specialty Combination Inspector (Planning and Building) for private property code enforcement: \$116,163 (FY 13-14); \$118,984 (FY 14-15).
- <u>1-FTE Program Analyst II</u> (Public Works) to coordinate all aspects of graffiti program development including working with Code Enforcement, Cultural Arts, Volunteers and City Painters: \$ 107,189 (FY 13-14); \$109,792 (FY 14-15).
- Operation and Maintenance Funding: Funding for graffiti prevention, murals, public outreach materials, graffiti abatement supplies (brushes, pans, rollers and graffiti abatement kits for volunteers), paint vouchers, etc.: \$276,648 (FY 13-14); \$271,224 (FY 14-15).

Respectfully submitted,

/s/

DONNA HOM
Budget Director

Attachment (1)

A) List of Funds with a Negative Fund Balance

ATTACHMENT A

Impact of 3% COLA on Negative Funds - FY 2013-15

OAKLAND			
	FY 2014-15 Estimated		
2013 JUN 2 1 AM 8: 57	Ending Fund Balance		3% COLA.
1 16 x 1-1 5,	Post 3% COLA	3% COLA	Impact in
Fund	& Errata Items	Y1 *	Y2 *
1100 - Self Insurance Liability	(17,030,336)	96,991	99,344
1150 - Worker's Compensation Insurance Claims	(120,042)	59,324	60,719
1610 - Successor Redevelopment Agency Reimbursement Fund	(349,230)	172,680	176,550
1700 - Mandatory Refuse Program	(4,439,397)	50,597	51,824
1730 - Henry J Kaiser Convention Center	(1,751,813)	-	0
1750 - Multipurpose Reserve	(3,876,198)	48,966	49,827
1760 - Telecommunications Reserve	(61,441)	39,248	40,195
1791 - Contract Administration Fee	(1,203,949)		0
1820 - OPRCA Self Sustaining Revolving Fund	(1,081,081)	135,425	136,909
2102 - Department of Agriculture	(159,446)	10,966	11,021
2103 - HUD-ESG/SHP/HOPWA	(3,265,538)	3,292	3,354
2107 - HU p -108	(2,504,353)	-	0
2108 - HUD-CDBG	(47,091)	129,683	132,375
2114 - Department of Labor	(119,481)	40,546	40,610
2123 - US Dept of Homeland Security	(86,340)	42,736	43,604
2124 - Federal Emergency Management Agency (FEMA)	(49,807)	6,321	6,394
2128 - Department of Health and Human Services	(1,537,031)	443,340	451,621
2138 - California Department of Education	(41,636)		0
2148 - California Library Services	(559,427)	1,726	1,726
2159 - State of California Other	(881,916)	14,243	14,533
2163 - Metro Transportation Com: Program Grant	(556,698)	553	553
2172 - Alameda County: Vehicle Abatement Authority	(31,168)	2,835	2,900
2190 - Private Grants	(362,502)	102	102
2195 - Workforce Investment Act	(4,062)	43,896	44,766
2241 - Measure Q-Library Services Retention & Enhancement	(533,695)	351,389	365,756
2242 - Measure Q Reserve- Library Services Retention & Enhancement	(41,960)		0
2251 - Measure Y: Public Safety Act 2004	(2,759,239)	38,226	40,118
2310 - Lighting and Landscape Assessment District	(838,218)	212,835	217,080
2411 - False Alarm Reduction Program	(38,122)	27,503	28,131
2412 - Alameda County: Emergency Dispatch Service Suppl	(85,200)	42,684	43,610
2415 - Development Service Fund	(824,801)	603,496	610,267
2990 - Public Works Grants (1994)	(668,052)	7,597	7,732
4100 - Equipment	(4,685,882)	225,258	229,667
4300 - Reproduction	(1,102,910)	11,910	12,199
4400 - City Facilities	(19,888,011)	370,405	377,123
4500 - Central Stores	(3,901,061)	9,154	9,377
4550 - Purchasing	(489,859)	22,018	22,553
6063 - General Obligation Bonds: Series 2005	(21,223,132)	,00	0
6311 - Measure G: 2006 Zoo, Museum	(1,808,610)		0
6312 - GOB Series 2012-Refunding Bonds	(12,150,178)		0
6321 - Measure DD: 2009B Clean Water, Safe Parks & Open Space	(9,029,000)	_	0
6555 - Piedmont Pines 2010 Utility Underground Phase I - Debt Service	(320,761)	 	0
6570 - JPFA Pooled Assessment: 1996 Revenue Bonds - Assessment	(143,909)		0
6587 - 2012 Refunding Reassessment Bonds-Debt Service	(520,441)	1,679	1,720
7130 - Employee Deferred Compensation	(115,229)	3,458	3,542
7760 - Grant Clearing	(604,048)	·	
Grand Total	(004,048)	713,785	725,683
'Alaun Inrai		3,984,869	4,063,485

^{*} assumes 3% COLA in Y1 only

FILED OFFICE OF THE CITY CLERA OAKLAND



2013 JUN 21 AM 8: 57

MEMORANDUM

TO:

HONORABLE MAYOR &

CITY COUNCIL

FROM: Osbom K. Solitei

Controller

SUBJECT: Kid's First 3% True-Up Calculation

and Adjustment of Proposed Budget for Kids First FY 2013-14 and FY 2014-15 DATE: June 18, 2013

City Administrator

Date

Approval

/s/ Deanna J. Santana

6/18/13

INFORMATION

This information memorandum provides a clarification on the Kid's First 3 % Calculation True-Up for FY 2009-10, 2010-11 and 2011-12 and adjustment for Kid's First allocation as noted in Errata Number 4 issued last week. The FY 2013-15 amendments are based on additional revenues projected for the next two fiscal years based upon updated General Purpose Fund revenue trends as reported in the FY 2012-13 Third Quarter Revenue and Expenditure Report and reported during the May 23, 2013 Special Budget Meeting for the FY 2013-15 Proposed Policy Budget.

Article XIII, Section 1300 of the Oakland City Charter mandates, effective July 1, 2009 and continuing through June 30, 2021, that the City set-aside three percent (3.0%) of the City's annual actual unrestricted General Purpose Fund (Fund 1010) revenues for the KIDS First! [The Oakland Fund for Children and Youth (the "Kids First! Fund" or "Kids First!")]. The actual funds deposited in the Fund pursuant to this Act shall only come from actual unrestricted General Purpose Fund (Fund 1010) revenues of the City of Oakland.

In accordance with the Charter requirement, the annual amount of actual unrestricted General Purpose Fund (Fund 1010) revenues shall be estimated by the City Administrator and verified by the City Auditor. Errors or adjustments in calculation for a fiscal year shall be corrected by an adjustment in the set aside depending upon whether the actual, unrestricted General Purpose Fund (Fund 1010) revenues are greater or less than the estimate.

The City performs an estimated annual calculation of the Kids First! Set-aside based on the budgeted unrestricted General Purpose Fund (GPF) revenues, and then performs a true-up calculation based on audited actual unrestricted GPF revenues. The calculation of the set-aside is to be made on the "unrestricted General Purpose Fund revenue." The City's determination of what constitutes unrestricted General Purpose Fund revenue is based primarily on United States

To: Honorable Mayor & City Council

Subject: Kids First 3% True-Up Calculation and Adjustment of Proposed Budget for Kids First FY 2013-14 and FY

2014-15

Date: June 18, 2013 Page 2

Generally Accepted Accounting Principles ("GAAP"), and City Attorney opinions interpreting City Charter Article XIII. GAAP is the professional financial reporting standard for governmental accounting, and the basis for the City's audited annual financial statements, the Comprehensive Annual Financial Report (CAFR).

The City performed the Kid's First set-aside true-up calculation of the unrestricted revenue of the General Purpose Fund based on audited financial statements of the City for FY 2009-10 and FY 2010-11 and determined that the City overpaid the Kid's First fund and, therefore, no adjustment was required to true-up the Kids First fund for FY 2009-10 and 2010-11. On the Calculation of the FY 2011-12, the City determined that it has underpaid the Kid's First Fund. The following table summarizes the budgeted 3% transfer amount and the total Kids First unrestricted revenue 3% allocation:

Description	FY 2009-10 Calculation Set-Aside Basis	FY 2010-11 Calculation Set-Aside Basis	FY 2011-12 Calculation Set-Aside Basis
Unrestricted GPF Revenue Subject to Kids First! Set-Aside	\$379,996,801	\$375,769,510	\$393,517, 6 3 2
Total Kids First Unrestricted Revenue Allocation (3%)	11,399,904	11,273,085	11,805,529
Kids First Budgeted Actual Allocation (Transfer)	11,451,580	11,515,710	10,928,487
Due to / (From) Kid's First	\$ (51,676)	\$ (242,625)	\$ 877,042
NET Due to / (From) Kid's First FY 2010 - FY 2012: \$5	82, 741		

As indicated in the table above, since the City overpaid in FY 2009-10 and then again in FY 2010-11 due to the budgeted unrestricted revenues being lower than the final actuals in each year, the City had to adjust the overpayments in FY 2011-12, after the audit was completed. Therefore, the City was not late in funding the Kid's First fund per Article XIII of the City Charter, but had actually overpaid the fund until which time the City could make the adjustment in a subsequent year when the City underpaid the fund. Since the City underpaid for FY 2011-12, this is the first time that the City can make the necessary "true-up" to recoup the overpaid funds. As a result, this true-up calculation will fully fund the Kids First fund for FY 2011-12.

2014-15

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The following table summarizes an update on the estimated budgeted 3% transfer amount and the total Kids First unrestricted revenue 3% allocation:

	FY 2013-14 Estimated Calculation	FY 2014-15 Estimated Calculation
D escription	Set-Aside Basis	Set-Aside Basis
Unrestricted GPF Revenue Subject to Kids First! Set-Aside	\$406,054,159	\$416,250,516
Total Kids First Unrestricted Revenue Allocation (3%)	12,181,625	12,487,515
Kids First Budgeted Allocation (Transfer) - Proposed Budget	11,763,186	12,125,533
Adjustment to Proposed Budget for Kid's First	\$ 418,439	\$ 361,982
NET Adjustment to FY 2013-15 Proposed Policy Budget for	Kid's First: \$780	,421

The adjustment for the Proposed FY 2013-15 Policy Budget for Kids First is the result of the revised General Fund revenue trends as identified in the FY 2012-13 Third Quarter Revenue and Expenditure Report, as reported during the May 23, 2013 Special Budget Meeting. As reported in the 3rd Quarter, "The City continues to experience modest economic recovery and growth and, however, anticipated additional expenditures accompany this new revenue". Staff updated the estimated FY 2013-14 and FY 2014-15 3% Kids First unrestricted General Purpose Fund 3% allocation and therefore, recommends adjusting the Kids First proposed budget.

As indicated above, the City's determination of what constitutes unrestricted General Purpose Fund revenue is based primarily on Generally Accepted Accounting Principles ("GAAP"), and the City Attorney opinions interpreting City Charter Article XIII. During the City Auditor's audit of the Kids First allocation, questions have come up by the City Auditor and the City Administration that warranted a request for a review and legal analysis by the City Attorney in which the legal opinions could impact the amount due to Kids First per the Charter.

As the issues have been discussed between the City Administration and the City Auditor during the course of the audit, on April 22, 2013, a meeting was held by the City Auditor with representatives from the City Attorney's Office and the City Administration. During the meeting and subsequent follow-tip discussions, the City Administration raised certain issues regarding the Kids First 3% Set-aside calculation and the City Attorney agreed to issue an opinion. The following are some of the items that the City Administration requested for the City Attorney's opinion on Kids First 3% Set-aside calculation that may have an impact on the amount of the final allocation from the City:

Measure Q – Library Services Retention and Enhancement Act – Per City Resolution No. 78223 C.M.S. section 8, "For any year during which this tax is in effect, the City Council may collect this tax only if the General Fund appropriation for Library services is maintained at a level that is no lower than the General Fund appropriation for fiscal year 2000-0L. The General Fund appropriation for Library services for fiscal year 2000-

2014-15

Date: June 18, 2013

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01 was \$9,059,989". Question posed to the City Attorney's Office: Should the revenue allocated to the minimum Library appropriation prerequisite at fiscal year 2000-01 level be treated as restricted revenue, and therefore be excluded from the Kids First 3% Setaside calculation?

- GAAP provides that in some specific instances, that increases in current financial resources are to be reported as "other financing sources," and not revenue. The list below according to GAAP should not be considered revenue, but instead be classified as "other financing sources":
 - o The issuance of long-term debt (face amount and premium)
 - o The inception on capital lease
 - or Debt service on demand bonds reported as fund liabilities
 - o Sale of capital assets
 - o Insurance recoveries
 - o Transfers

Question posed to the City Attorney's Office: Should the above categories be restricted per GAAP definition, and therefore be excluded from the Kids First 3% Set-aside calculation?

Rental Income received for business around the "City Administration Building". The City currently has debt on the Administration building "OAKLAND JOINT POWERS FINANCING AUTHORITY, LEASE REVENUE REFUNDING BONDS (OAKLAND ADMINISTRATION BUILDINGS) 2008 SERIES B.

Question posed to the City Attomey's Office: Should the City restrict the rental Income received from the leased properties around City Administration Building as defined in the bond document for Debt Service Payment, and therefore be excluded from the Kids First 3% Set-aside calculation?

- Notes and Loans Receivables, should the funds received for notes and loan repayment be subject to Kid's First 3% Set-aside?
- City Officers According to the City Charter, some offices are required to be formed, for example, City Council, Mayor, City Administrator, City Attomey, City Auditor, City Clerk and department heads. Should the GPF revenue allocated to the minimum operation of these offices be restricted and removed from the Kids First 3% Set Aside Calculation?

The City Attorney has hot provided a final legal opinion on the above items and this could affect the Kids First true-up calculation from FY 2010 through FY 2013 as well as future Kids First 3% allocation amounts.

To: Honorable Mayor & City Council
Subject: Kids First 3% True-Up Calculation and Adjustment of Proposed Budget for Kids First FY 2013-14 and FY 2014-15

Date: June 18, 2013: --

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For questions regarding this report, please contact Osborn K. Solitei, Controller, at 510-238-3809.

Respectfully submitted,

/s/

OSBORN K. SOLITEI Controller

FILED OFFICE OF THE CITY CLEBS OAKLAND

2013 JUN 21 AM 8: 57

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MEMORANDUM

TO: HONORABLE MAYOR &

CITY COUNCIL

SUBJECT: Results of City of Oakland 2013-14

Tax and Revenue Anticipation Notes

Market Pricing

FROM: Katano Kasaine

DATE: June 18, 2013

City Administrator

Date

Approval

/s/ Scott P. Johnson

6/18/13

INFORMATION

The purpose of this informational report is to provide the City Council with an update on the recent pricing for the \$78,230,000 City of Oakland 2013-2014 Tax and Revenue Anficipation Notes (TRAN) (the "2014 Notes").

The City continues to experience gradual economic improvement and produce stable financial results. On June 6, 2013 the City competitively sold its 2014 Notes through MuniAuction, an online bidding platform.

With the generally improved market tone and reception for the City's debt, it was not until last year (2013) that the City was able to make use of the competitive sale process for the 2013 Tax and Revenue Anticipation Notes, which resulted in participation by eleven (11) bidders with the lowest all-in true interest cost of 0.209%.

During the period surrounding the 2008 financial crisis, negotiated sale (through a selected financial institution(s)), was the predominant method of sale for bonds and notes due to the general lack of liquidity and financial market volatility. The turmoil in the market had created a shortage of buyers of notes. Therefore, in order to ensure a successful sale, until its 2013 TRAN sale, the City had sold its TRANs through a negotiated sale during that time, which is not the most economically efficient process and which may have resulted in higher borrowing costs to the City.

The City has demonstrated strong financial management practices to investors over the years and has continued to maintain high credit rafings for the 2014 Notes, which resulted in participation by eleven (11) bidders who submitted a total of thirty-eight (38) bids. RBC Capital Markets was the winning bid with an all-in true interest cost (TIC) of 0.178% – the second lowest cost of funds compared to other comparable California municipalifies that have priced in the market since the note season began in early June 2013. Below is a schedule summarizing the bid results,

Date: June 18, 2013

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which demonstrate the competiveness of the bids by such a tight spread in interest rates between the top bidders.

	•. •.	\$78,230,000*						
	City of Oakland, California							
	2013-14 Tax a	nd Revenue Anticipation Notes						
Bid	Firm	True Interest Cost (TIC)						
1 st	RBC Capital Markets	0.17816%						
2 nd	Citigroup	0.18092%						
3 rd	Wells Fargo Bank	0.1946%						
4 th	Bank of America	0.19878%						
5 th	Goldman Sachs	0.20009%						
6 th	JP Morgan	0.2009%						
7 th	Barclays	0.20044%						
8 th	Morgan Stanley	0.20394%						
9 th	Mitsubishi	0.20407						
10 th	Jefferies & Co.	0.21826%						
11 th	Piper Jaffray	0.28402%						

^{*} Preliminary, subject to change

The 2014 Notes were issued to finance General Fund expenditures secured by future tax revenues to facilitate availability of cash flows (primarily due to the timing of the receipt of property tax revenues) including current expenses, capital expenditures and the discharge of other obligations of the City. The closing on the 2014 Notes will occur on July 2, 2013.

Respectfully submitted,

KATANO KASAINE
Treasurer, Treasury Division

For questions, please contact Katano Kasaine, Treasurer, at 510-238-2989.

2013 JUN 21 AM 8: 57



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 retiect 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 Recreations followed by the Library. Please note that the positions listed below are head counts, not full-fime equivalent (FTE).

Anna Corner de Corne		
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
7 A	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
A All All Andrews	Recreation Leader I, PT	253
	Recreation Leader II, PT	56
	Recreation Specialist 1, 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 Fire Department		895
	Administrative Assistant I, PT	1
·	Fire Suppression Dist Inspect PT	5
	Office Assistant I, PT	1
	Office Assistant II, PT	4

HONORABLE MAYOR AND CITY COUNCIL

Subject: Proposed FY i3-15 Proposed Policy Budget

Date: June 12, 2013 Page 3

Fire Department Total		11
Library		
	Librarian 1, 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 Planning & Building		252
	Administrative Assistant 1, PT	1
Planning & Building Total Police Department		. 1
The state of the s	Animal Care Attendant, PT	16
	Crossing Guard, PT	52
	Parking Control Technician, PT	52
Rolice Department Total Public Works		120
	Custodian, PT	33
	Facility Security Assistant, PT	1
	Park Attendant, PT	55
Public Works Total		89
Grand Total		136 8

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 scoftlaw 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

Date: June 12, 2013

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

Page 4

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 concems 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.

		Con	iservativ	e Estimates		
No. of Crews	Annu	al Revenue	. Annı	ıal Expense	Annua	al 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/oakca1/groups/cityadministrator/documents/agenda/oak041383.pdf

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

Preliminary analysis suggests that the <u>average</u> 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

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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 find #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 Attomey'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 Attomey'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

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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.

Page 6

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 <u>major miscellaneous revenues</u> 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	· F)	Audited Actuals (2010-i1	·'	Audited Actuals Y 2011-12	I	Year End Projection 7 2012-13	Proposed Budget 2013-14		Proposed Budget 2014-15	Five-Year Forecast ' 2015-16	Five-Year Forecast 2016-17	- !	Five-Year Forecast 2017-18
Sales of Land/Property	\$4	,470,000	\$3	1,391,518	\$	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

HONORABLE MAYOR AND CITY COUNCIL

Subject: Proposed FY 13-15 Proposed Policy Budget

Date: June 12, 2013

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.

Page 7

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,

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 Upgrated Positions

SUMMARY OF FTE changes - Midcyde FY 13 to Proposed FY 33-15 (Does not include changes reflected in Frrato versams 1-3)								
	Midcyde FY 2012-13	Miacyle to Baseline Change (A)	Proposed Y1		Proposed Y1 to Proposed Y2 Change (C)	Proposed FY 2014-15		
ŀ.,		-		·		·		
3,7	3,680.69	189.44	(36.37)	3,833.36	/f2.0 D	3,875.76		

DETAIL BY CLASSIFICATION

75 ·		The Age of the Africa	<u> </u>	en detail de la second
9-11		FTE Change		
			Base ine to	Proposed YE1
			Proposed Y1	Proposed Y
Affected Class	ID	Baseline (A)	(B)	(0
			OTHER	
Account Clerk II	26498	- .	(1.00)	-
Account Clerk II	30704	-	(1.00)	-
Account Clerk III	33951	1.00	- Original relatives with the second	- Stantanting and stantanting of the stantanting of
		阿维姆 1		
Account Clerk III	34309	- Wexenferratures en sites	1.00	
ine is our error. His				
Accountant II	21259		0.14	
Accountant II	21239	-	0.14	-
			# 1	
A Designation				
Accountant II	25428		0.07	
Accountant II	25428	0.00	0.68	-
•				

Annual Raw Salary per 1.0 FTE Transfer to Fund 1820 Transfer to Fund 1820 42,601 - Frozen Frozen 42,601 Add/delete - Position added Position added 48,560 - Reduction & Transfer from 1010; .14 to 2103 & .12 to 2108 Transfer in .07 Transfer in .07 Transfer in .08 FTE from 2160, 2103, 2108 Annual Raw Salary per 1.0 FTE ###################################		in the second of	and the second s	
Annual Raw Salary per 1.0 FTE Transfer to Fund 1820 Transfer to Fund 1820 42,601 Add/delete Position added Position added Position added 48,560 Reduction & Transfer from 1010; .14 to 2103 & .12 to 2108 Transfer in .07 Transfer in .07 Transfer in .068 FTE Transfer In 0.68 FTE Transfer In 0.68 FTE from 66,878	NOTES on FTE change			
Salary per 1.0 FTE Transfer to Fund 1820 Transfer to Fund 1820 42,601 Frozen Frozen 42,601 Add/delete 46,617 Position added Positim added 48,560 Reduction & Transfer from 1010; .14 to 2103 & .12 to 2108 Transfer in .07 Transfer in .07 66,878 Transfer in 0.68 FTE Transfer In 0.68 FTE from 66,878				Annual Power
Transfer to Fund 1820 Transfer to Fund 1820 Transfer to Fund 1820 Transfer to Fund 1820 42,601 42,601 Add/delete Position added Position added 48,560 Reduction & Transfer from 1010; .14 to 2103 & .12 to 2108 Transfer in .07 Transfer in .07 Transfer in .068 FTE Transfer in 0.68 FTE				
Transfer to Fund 1820 Transfer to Fund 1820 42,601 - Frozen Frozen 42,601 Add/delete 446,617 - Position added Positkm added 48,560 - Reduction & Transfer from 1010; .14 to 2103 & .12 to 2108 - Transfer in .07 Transfer in .07 66,878				
- Frozen Frozen 42,601 Add/delete 46,617 - Position added Positkm added 48,560 Reduction & Transfer from 1010; .14 to 2103 & .12 to 2108 Transfer in .07 Transfer in .07 Transfer in 0.68 FTE Transfer In 0.68 FTE from 66,878	(A)	(B)	(C)	FTE
- Frozen Frozen 42,601 Add/delete 46,617 - Position added Positkm added 48,560 Reduction & Transfer from 1010; .14 to 2103 & .12 to 2108 Transfer in .07 Transfer in .07 Transfer in 0.68 FTE Transfer In 0.68 FTE from 66,878				
- Position added Positkm added 48,560 - Position added Positkm added 48,560 - Reduction & Transfer from 1010; .14 to 2103 & .12 to 2108 - Transfer in .07 Transfer in .07 G6,878 - Transfer in 0.68 FTE Transfer In 0.68 FTE from 66,878	,	Transfer to Fund 1820	Transfer to Fund 1820	42.601
Add/delete	ł			,
Add/delete				ARTHRONOUS PERSONS
Add/delete				
Add/delete		THE PROPERTY OF THE PROPERTY O		
- Position added Positkm added 48,560 - Reduction & Transfer from 1010; .14 to 2103 & .12 to 2108 - Transfer in .07 Transfer in .07 - Transfer in 0.68 FTE Transfer In 0.68 FTE from 66,878				DEPOSIT BEEST TO SHOULD REPORT A
- Position added Positism added 48,560 - Reduction & Transfer from 1010; .14 to 2103 & .12 to 2108 - Transfer in .07 Transfer in .07 G6,878 - Transfer in 0.68 FTE Transfer In 0.68 FTE from 66,878	Add/delete			
Reduction & Transfer from				
Reduction & Transfer from		Position added	Positkm added	48,560
Reduction & Transfer from			The state of the s	
Reduction & Transfer from				
1010; .14 to 2103 & .12 to 2108 2108 Transfer in .07 Transfer in .07 Transfer in .068 FTE Transfer in 0.68 FTE Transfer in 0.68 FTE Transfer in 0.68 FTE from 66,878				
1010; .14 to 2103 & .12 to 2108 2108 Transfer in .07 Transfer in .07 Transfer in .068 FTE Transfer in 0.68 FTE Transfer in 0.68 FTE Transfer in 0.68 FTE from 66,878				<i>EE</i> 977
Transfer in .07 Transfer in .07 G66,878 - Transfer in 0.68 FTE Transfer in 0.68 FTE from 66,878	Ţ .		• •	90,677
Transfer in .07 Transfer in .07 66,878 **Transfer in .068 FTE Transfer in .068 FTE from 66,878	į –			
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Transfer in .07 Transfer in .07 66,878 - Transfer in 0.68 FTE Transfer In 0.68 FTE from 66,878				
- Transfer in 0.68 FTE Transfer In 0.68 FTE from 66,878				
- Transfer in 0.68 FTE Transfer In 0.68 FTE from 66,878		Transfer in .07	Transfer in .07	66.878
- Transfer in 0.68 FTE Transfer In 0.68 FTE from 66,878		the egypte to the party of the second of the second		
- Transfer in 0.68 FTE Transfer In 0.68 FTE from 66,878		Pripries de la company de la c		
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from 2160, 2103, 2108 2160, 2103, 2108	- 1	***************************************		00,878
		trom 2160, 2103, 2108	2160, 2103, 2108	1
				an extraction field in the or other hand the
			halp har pring the manager than a manager	

		FTE Cliange		
			Baseline to	
. (6	16	Maleyle to	Prioposed YU	Proposed Y?
Affected Class	ID	Baseline (A)	(8)	(i.)
Accountant il	25428	(0.00)	(0.37)	
instituti medical	- y 	e Ac	* .*	index.
Accountant II	31508	1.00	-	
Accountant III	1283	(0.50)	` •	-
		·		
			<i>X</i> .44.666	
Accountant III	2132	· (0.25)		
Accountant III	5652	· 网络阿尔特斯特 (14)	0.17	ក្រុម មួយ មួយ មួយ មួយ មួយ មួយ មួយ មួយ មួយ មួ
	54572			
Accountant III	17552	(0.20)		
Accountante iii	1,332	(0.20)		
Accountant III	26050	(0.10)	-	_ កើតមេដែលក្រសាមហើយកែមេដូចម
				·
			Januari sa nga da paga a sa	kussamaaksmali alabiiska liiaksi
Accountant III	31268	(0.40)	-	-
the latest appropriate the same of the sam	22660		(1.00)	
Accountant III	33660		(1.00)	
Pade issue bare a sus in Cariotti (11811-119) (277) (CAI) (119)	o all nemarkille		Marian Calendaria	

NOTES on FTE change			
			Annual Raw
(A)	(B)	(C)	Salary per 1.0 FTE
· (· · /	Transfer .37 from	Transfer :37 from fund	66,878
	fund 2108 to 1010 &	2102 to 1010 & 2120	
	217.0	To the second	- 54 g - 164 l
Baseline clean-up - correct PTEs			60,746
And the first an			
Transfer 0.50 PTE to GPF due to SRA reduction	,		67,727
dude to SKA reduction	,		
SRA reduction			67,728
SKA reduction			07,728
Silvani i Indonésia karang manang mangang mang	Transfer .17 from	Transfer .17 from fund	75,046
	fund 2195 to 1610	2195 to 1610	
Reallocate 0.20 FTE to			76,231
GPF due to reduction in	,		,
Fund 1610			
Transfer 0.10 FTE to GPR	. 61-0 02-63 (1051) SHI HI HI HI SHI HI H	леоного и повижания и полетия полетия в полетия пол	75,046
due to SRA reduction		2	
in i British i de in inchestral in condital i de individi			
Add/delete	STIMES (B) STRING (ARCHAS)	THE RESIDENCE OF THE PARTY OF T	71,290
	Parish and parish and a market beam and a state of the st		
	Eliminated	Eliminated	73,044
		The management of the Property of the Party	

		FTE Change		
			Baseline to	Proposed Y1 to
		Whileyle to	Propasod Y1	Propused Y.?
Affected Class		Baseline (A)	(3)	(C)
Accounting Supervisor	34147	1.00	(1.00)	aksituariaksikininderilanderi
	32706			
Admin Analyst II, PPT	33786 21691	. 0.50	(0.50)	
Administrative Analyst I	22697	0.20	*	
<u> </u>				
	280 XE			
Administrative Analyst I	28070	0.00	(0.85)	-
Administrative Analyst II	3395	(0.20)	reparted the automorphis	-
TERREPORTED I POLICIO PROPERTO PER ANTANTA DE SERVICIO POR LA CARRA DE PROPERTO PORTA DE PROPERTO POR LA CARRA DE PROPERTO PORTA DEPORTA DE PROPERTO PORTA D		Tobal Table (Carl Description of the	and Bell California and the Cali	ala di Milia di Sala di Mala d
Administrative Analyst II	3927	(0.20)		
		, , , ,		
	k a attali ti o tik m		THE RESIDENCE OF THE PROPERTY	
	342			
Administrative Analyst II	20648	(1.00)		
Administrative Analyst II	21842	0.20	-	-
	NUMBER OF STREET			SING OPERALIS MESSPERIARES
Administrative Analyst II	30082	0.00	(0.30)	
Administrative Analyst II	30082		(0.30)	
Administrative Analyst If	30673	(1.00)	usanistussas, scriibie d	-
Administrative Analyst II	34138	0.80	lan managan da managan	

NOTES on FTE change			
			Annual Raw
			Salary per 1.0
(A)	(B)	(C)	FTE
	Frozen	Frozen	101,724
ADD			
ADD	Eliminated	Eliminated	62,497
Transfer 0.20 FTE from	Blancone (- march of the High County Dallings)	TOTAL DELENGATION OF THE PERSON NAMED OF THE P	60,819
1610 to 1010			200
•	Transfer from fund 1610 to 2105	Transfer from fund 1610 to 2105	57,778
Reallocate 0.20 FTE to	Proceedings		61,320
GPF due to reduction in			Ť
Fund 1610			
Reallocate 0.20 FTE to			67,947
GPF due to reduction in			07,547
Fund 1610			
Technical Clean up			60,362
Transfer 0.20 FTE to GPF	armi eritmentelen samen menter ti delett	- Confidential and in the state of the state	67,947
due to SRA		·	
- Barung nanggarakan digunakan digunakan d	Eliminated	Eliminated	56,891
Add/delete			60,362
Add/delete			
Add/delete	ann chuisean ann an tha bhuis in an tha bh	inicominationismismismismismismismismismismismismismi	59,189

Page 3 of 39

		FTE Change		
			Baseline to	
10.77		Mideylo ta		Proposed 72
Affected Class	ID	Baseline (A)	(13)	(C)
Administrative Assistant I	15671	· 1.00	-	-
Administrative Assistant I	27657	-	(1.00)	
				,
Administrative Assistant II	24509	-	0.67	
Administrative Assistant II	24509	(0.00)	(0.34)	, –
Administrative Assistant II	31543			
Administrative Assistant II	31343	1.00	•	•
Administrative Services	3874	(0.20)	-	-
Manager I	gaicheappyhjaj	TORING HARRIST FOR STA	ABUSERAGER HERRIGER	Maria da
Administrative Services	10238	TO SEPTIMENTAL PROPERTY OF C	(1.00)	
Manager I	10200		(1.00)	
Administrative Services	32449	-	(1.00)	-
Manager II				
Agency Director, Admin	33683		(1.00)	
Services				

NOTES on FTE change		·	
			Annual Raw
			Salary per 1.0
(A)	(B)	(t.)	FTE
Transfer 1 FTE from 3100			46,005
to 7760			
	ADD/DELETE	ADD/DELETE	46,005
	Transfer .67 from fund 2211, 2416	Transfer .67 from fund 2211, 2416	51,406
	Tuna 2211, 2416	[2211, 2416	
Statistical desired and the statistical desired to the statistical desired	Transfer .34 from	Transfer :34 from fund	51,406
	fund 2416 to 2231	2416 to 2231	
Baseline clean-up - correct FTEs			48,035
0.80 FTE transferred		. Walder (water to miles be a clear of the second of	94,116
from 1010 to fund 1150			
	Eliminated	Eliminated	95,602
_	Eliminated	Eliminated	93,405
		RAMA YEROTA BANKA KIRANING KANANG INTANA	
-	ADD/DELETE	ADD/DELETE	179,114

		FTE Change		
			Baseline E.	Proposed YT (o
		Midcyle to	Proposed Y1	Proposed Y2
Affiected Class	ID	Baselino (A)	(13)	(C)
Assist to the City	13155	(0.10)	-	- [
Administrator			2.4	No.
Assist to the City	32850	(0.10)	-	
Administrator			· .	
Assist to the City	34307	-	1.00	-
Administrator	THE RESERVED IN CAUSE	Washington and the second seco	NUMBER OF THE PROPERTY OF THE	(ASIAAN PARISISTAN PROPERTY (PARIS
Assistant City Administrator	Δ1	0.02		
7 55 55 Garage Grey 7 4 4 1 1 1 1 1 5 C G G G	72	0.02		
Assistant City Administrator	33043	0.17		
Assistant City Administrator	32042	0.17	-	- 1
	ı.			
Assistant City Administrator	32842	0.50	-	-
		. #150241088#102888##		
Auto Equipment Mechanic	2855	1.00	-	Deptember 1
				'
		APPEAR AND A PART HAN AND A STANDARD	和外有种体的	
Battalion Chief	30902	(1.00)	AND ONCE A PRODUCTION -	
Battalion Chief	30971	0.75		
		P.		

NOTES on FTE change			
		! :	Annual Raw
(A)	(B)	(C)	Salary per 1.0 FTE
Reallocate to GPF due to			110,112
reduction in Fund 1610	· · · · ·	, ₁₄	
Reallocate 0.10 FTE to			123,699
GPF due to Reduction in Fund 1610			
Fund 1610			
•	Position added	Position added	100,739
Reallocate 0.02 PTE to			191,459
GPF due to reduction in			191,459
Fund 1610			
Add/delete			208,000
7.00,000			200,000
	•		208,000
Unfreeze			57,368
Technical Clean-up		Seligopoli (associate and control of the control of	139,438
Add/ricicto			120 427
Add/ncicto			139,437

		FTE Change		
			Baseline to	Proposed YI to
		Mulcyle to	Proposed YI	Proposed Y2
Affected Class	ID	Baseline (A)	(8)	(9)
Budget & Operations	4929	0.10	-	-
Analyst III.		·		
Budget & Operations	30632	0.10	ng li ₌i	
Analyst III				
Buyer	34321	UNGKARRITAN IP TANKSETA	1.00	
Cable Operations	19424	0.20	-	٠
Technician	10 4 HOLK WAYN I 1/2			
Cable TV Production Assistant, PPT	22202	(0.19)	-	-
Cable TV Production Assistant, PPT	22203	(0.19)		·

Captain of Fire Department		1.00	-	-
Case Manager I	28151		0.20	
Case Manager II	3809	-	(1.00)	-

NOTES on FTE change			
			Annual Raw
(A)	(B)	(C)	Salary per 1.0 FTE
			86,712
Transfer .10 FTE to GPF due to SRA reduction			86,712
	Position added	Position added	61,849
Parties and the control of the control			
Reallocate 0.20 FTE to			78,645
1760 due to reduction in			
Fund 1610			
Reallocate 0.19 FTE to			38,756
Fund 1610			
			38,756
กับนักรับเทียงกับเลยเราะบางเกาะเลยเราะสาร์เกาะ	Norman and a substitution of the substitution		
Add/delete	en an annan in vice en en en en en en en en	. 45457441460039445594456600045100138960	127,185
-	Increase by 0.20 FTE	Increase by 0.20 FTE	39,725
	Eliminated	Eliminated	63,694

		1			
			FTE Change		
				Baseline to	
			Middyle to	Proposed YL	Proposed Y2
Affected Class		ID	Baseline (A)	(8)	((*)
City Administrator	21 gr. 11	534	(0.20)	-	- *1
	7.	•	1.2°.		
City Admires teacher	B		t and the state of the state of the		
City Administrator	Analyst :	11318	(0.20)	- (-
THE PROPERTY OF THE PARTY.	r tunin i sheri da Daga daga da				
City Administrator	Analyst	32454	(1.00)	-	-
Property and the second					
City Administrator	Analyst	33027	0.75	-	-
City Administrator	Analyst	33028	0.50	-	-
•	•				
		,			
Off reasons and					
City Administrator	Analyst ´	34310	-	1.00	-
	energe en	Hear class a resident	THE MENTER STREET	THE BUILDING BUILDING TO SEE	su igirki ne menanamanase
		34.76 2			
		337310			
City Administrator	Anaiyst	327210	(0.20)	-	-
Contract the Contract of the C	And the second				
City Attorney		2147	(0.20)	-	•
1					

NOTES on FTE change			
			Annual Raw Salary per 1.0
(A)	(B)	(C)	FTE
Reallocate 0.20 FTE to	in part of the both and the second of the		210,604
GPF due to reduction in			
Fund 1610	inana any aran'ny mandrona ao amin'ny faritr'i Nordan- Nordana any aran'ny faritr'i Nordan-Marierana ao amin'ny faritr'i Nordan-Marierana ao amin'ny faritr'i Nordan-	ing a paragraph of the section of th	
			210,474
			83,170
Add/delete			72,158
Reallocate 0.75 FTE to	ESCOS DATE DATE DATE DE LA CONTRACTOR DE		95,944
GPF due to Reduction in			
Fund 1610			The second property of
Reallocate 0.50 FTE to	TERRESON DE LA PROPERTIE DE LA PERSONA DE LA	satula militara mana hasa nasiri di biada militari har	95,944
GPF due to Reduction in			
Fund 1610	Assen (APRI) A PROSTA I TOTAL AREA (APRIL APRIL		
HI THE STATE OF TH			
The south and the state of the	Position added	Position added	101,002
	•		
Add/delete			95,944
Transfer 0.20 FTE from			207,349
1610 to 1010			

		FTE Change		
			Daseline to	
Affected Class	10	ivlideyle to		Proposed Y2
Affected class	ID Name representation	Baseline (A)	(i) mannessamentes	(°). Harmatorikinan-aban-aban-
City Clerk	1663	(0.10)		- <u> </u>
City Clerk, Assistant	31975	(0.20)	-	-
City Councilmember's	2075	(0.20)		-
Assistant	385090	acum campus kini mpana	Michigo Decidada Nalada da	TOTAL PROBLEM BY A DECEMBER AND A STATE OF THE STATE OF T
	2078			
City Councilrnember's Assistant	10498	(0.20)	-	-
City Councilmember's Assistant	.14367	(0.20)	-	-
City Councilmember's Assistant	14404	(0.20)	_	-
City Councilmember's	14411	(0.20)	-	-
Assistant		ALBERTALINI DE DE PRINCIPA DE LA COMPONIO DE LA CO	leter en	
City Councilmember's Assistant	14416	(0.20)	-	-
City Councilmember's Assistant	25432	(0.20)	-	-
-				•

NOTES on FTE change			
			Annual Raw
(A)	101		Salary per 1.0
	(B)	(() Resemblication de la company de la compa	FTE
Transfer 0.10 FTE from		ASS	141,949
1610 to 1010			A CONTROL OF THE CONT
Transfer 0,20 FTE from			93,723
1610 t0 1010	minali lihin i biking pini abahin bara		and and and an analysis of the second
		HEACHTHANN HOLTH AND THE LITTLE HINN HINN HAND AND THE	81,497
Transfer 0.20 FTE from	ELECTRICAL PROPERTY OF THE PRO		81,497
1610 to 1010			
anko ragi jeda da era da e			
Transfer 0.20 FTE from			81,497
1610 to 1010			
Transfer 0.20 FTE from			81,497
1610 to 1010			01,437
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			81,497
1610 to 1010	!	•	l I

	FTE Change		
		Baseling to	Proposed Y1 to
	Mudcyle to	Proposed YI	Proposed Y2
Affected Class ID	Baseline (A)		(C)
City Councilmember's 2543	7 (0.20)	,	-
Assistant		***: E 200 E 60 (200 E 60 E	
Citywide Records Manager 2792	3 (0.20)	-	-
Clean Community 1885	7	(1.00)	-
Supervisor	Euraphien destribition il legel - Marie I	it day dan markanya na na na	
Construction Inspector 322		(1.00)	and the state of t
(Field)			
		(1.00)	
Construction Inspector 936 (Field)	-	(1.00)	-
Construction inspector 1899	-	(1.00)	-
(Field)		Į.	
Construction Inspector 1566 (Field)	18	(1.00)	erusi masaringa (dalah 1994)
	I		i 1

NOTES on FTE change			
			Annual Raw
			Salary per 1.0
(A)	(B)	(()	FTE
Transfer 0.20 FTE from	¥		81,497
1610 to 1010		53 - 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	
Transfer 0.20 FTE from		· '	86,482
1610 tO 1010	usta (1885), landikudu Salak (1991) - 1844 (1995)		
は実施を持ちずにおいている。はいまからはないのかられ	Eliminated	Eliminated	77.393
	Transfer from 310010 2415 (Cost Neutral)	Transfer from 3100 to 2415 (Cost Neutral)	58,418
	2415 (COST NEUTRAI)	(COSt Neutral)	
	Transfer from 3100 to	Transfer from 3100 to 2415	58,418
	2415 (Cost Neutral)	(Cost Neutral)	
-	Transfer from 3100 to	Transfer from 3100 to 2415	58,418
[2415 (Cost Neutral)	(Cost Neutral)	
	Township in the state of the state of the	िम्बद्धस्यक्षात्रकात्रमधान्त्रसद्यक्षात्रस्यक्षित्रस्य मनसङ्ग्रह्मकात्रम्	州州祖祖祖 即 _{中华} 台山至市
	Transfer from 3100 to	Transfer from 3100 to 2415	58,418
	2415 (Cost Neutral)	(Cost Neutral)	
		,	

	F	TE Cliange			
			Baseline to	Proposed YT i	Ųr.
		Mideyle ro	Proposed Y1	Proposed Y	27
Affected Class ID		asoline (A))
Construction Inspector 15	669		(1.00)		4
(Field)	1003		(1.00)		ļ
Construction inspector 15 (Field)	570	<u>-</u>	(1.00)	-	
harried met the design that we would the man the second	736	<u>anagerturanarana</u>	(1.00)	- 	2181
Construction Inspector, Sr 19 (Field)	188	-	(1.00)	-	
	403		(1.00)		
Assistant	403	-	(1.00)	•	
Contract Compliance 30 Officer	3	-	(1.00)	-	
Contract Compliance 34 Officer, Sr\	368	7	1.00		

NOTES on FTE change	· -		
			Annual Raw Salary per 1.0
¹ (A)	(a)	(C)	FTE
	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
	dynny prodesimalisti vy jej Biominimania dominima domini		
	Transfer from 3100 to	Transfer from 3100 to 2415	58,418
	2415 (Cost Neutral)	(Cost Neutral)	
	an an anu ang sanatan sa sa sa sa sa Bang nagarahan ang sanatan an		
	Transfer from 3100 to	Transfer from 3100 to 2415	70,959
	2415 (Cost Neutral)	(Cost Neutral)	
न्यं कर्णाता विद्याता । विद्याना विद्याता ।	Transfer to GPF	Transfer to GPF	61,629
	Transfer from fund 1010 to 5671	Transfer from fund 1010 to 5671	77,160
	ADD/DELETE	ADD/DELETE	96,912
1			I

		FTE Change		
			Daseline to	
		Midcyle to	Proposed Y1	Proposed Y./
Affected Class	ID	Baseline (A)	(8)	(€)
Council Member	132	(0.20)	· ·	
Council Member	134	(0.20)	-	-
Council Member	753	1.00	_	
Council Member	1547	0.20	-	
Council Member	2580	0.20	-	_
Council Member	4902	. 0.20	-	-
Council Member	5325	0.20	- The all of the second state of the state of the	- Carlotte Control Con
	38.H			
Council Member	5674	0.20	- ·	-
Council Member	32404	(0.80)	-	-
Custodian	34354	- 2000-000-000-02-02-02-02-0	1.00	Hallana de propinsión de la company de la co
Property Core Activities and				
Deputy City Administrato	r 32983	0.20		

NOTES on FTE change			
			Annual Raw
(A)	(B)	(C)	Salary per 1.0 FTE
			67,260
	dagnakaren masaren arratzakan kesa		67,260
	Source (maintaine and and a maintaine (modes)	ACCALISATE ASSESSMENT OF THE STREET PROPERTY OF	67,260
			67,260
			67,260
માં કર્યા સ્થાન કે અમાનુ ભાગામાં મહત્વન કર		Hantiff to the control of the contro	67,260
			67,260
			67,260
Technical error - delete			67,260
old position			
	Maria in ini ini ini ini ini ini ini ini in		31,762
Reallocated 0.20 FTE to			195,513
GPF due to Reduction In Fund 1610			
,		APARTIES DE DESCRIPTO DE LA CONTRACTOR D	
TOTAL CONTRACTOR OF THE PROPERTY OF THE PROPER	nenenggersverentalishingskistere	TOTAL SHADOW TO THE CHARACTER STATE SHADOW	STREET,

		FTE Change		
			Baseline to	Proposed Y140
		Middyle to		Proposed V2
Affected Class	10	Baseline (A)	(4)	(()
Deputy City Attorney il	27221	(0.50)	Jane 1900 – Principal III	
DEAL CONTRACTOR	1.5354	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	机灰群轮线	阿斯斯斯斯
Deputy City Attorney III	15358	(1.00)	-	
	300		THE PLANT	
	25044	0.00	•	(0.25)
Development/Redevelopme				
nt Pgrm MGR	\$ 17 TH			
	461 114 114 11			
	31540	-	(1.00)	-
Development/Redevelopme				i
nt Pgrm MGR				
	DOM:		帯はは取 すご	
	32856	(0.00)	(0.25)	-
Development/Redevelopme				
nt Pgrm MGR	स्थितका संस्थानसम्बद्धाः स्थान	TOWERSHERS	- MANGROCKER STREET, S	
Director of Development	34277	TO THE REPORT OF THE PARTY.	1.00	
Director of Bevelopment	3-12//		1.00	
			H#12167 5 1	
Director of Housing &	33650	(0.00)	(0.50)	-
Comm Dev	N + C+ P#101111		84131	
Director of Personnel Res	1642	- Herita in the succession of	0.10	
Mgmt				
				, l

NOTES on FTE change			
			Annual Raw Salary per 1.0
(A)	(B)	(c)	FTE
	zerde Parischungs annancibilite nav	STREET THE BOOK OF THE STREET	111,996
Transfer 1 FTE from 1610			136,377
to 1010	, 7 m 1 p=1		
	P(- - - - - - - - - -		
Technical Baseline Clean-	ESTAT PRINCIPALITATION OF A STATE OF THE STA	i kaka ina na na na kata ini kata ini ang kat Ini kata ini ang kata ini kata ini ang kata i	93,405
nb			
Production of Child Assets Abstract	from maring the		
Added to maintain ratio	Eliminated	Eliminated	108,958
due increase in Police	Emmated	Enriqua de d	106,336
Officers due to	,		1
Academies	Childre teminischall, nebeskentrigen if ER	The state of the s	
	Market Charles		
	Reallocate between Fund 2195 and Fund	Reallocate between Fund 2195 and Fund 5671	100,740
	5671		
	ADD/DELETE	ADD/DELETE	167.664
	Transfer from fund	Transfer from fund 1610 to	126,028
	1610 to 2105	2105	
anniar karangaran karangan ka	Transfer from 1010;	Transfer from 1010; .20 to	134,222
	.20 to 1150 & .10 to	1150 & .10 to 7130	
	7130	1	1

			Baseline to	,
If a delay	ID	Middyle to		Proposed Y2
ffected Class		Daseline (A)	(B)	(,) reurisseanadddanaenscriptono:
Pirector of Personnel Res	1642	· "> -	(0.30)	
igmt				
	经制制			
arly Childhood Center Trector	2052	0.20	-	-
ary Cambridge Page 2				
arly Childhood Center	3720	0.20	es e la mattenantilia minis	
irector				
, ,	3723	0.20	Alaineamphingseadan	
irector				-
	2.			
arly Childhood Center	3725	0.20	og de la composition	
irector	3123	0.20		
arly Childhood Center	5282	0.20		
irector	3202	0.20	_	_
	566			
arly Childhood Center	5877	0.20	_	-
	क्षात्रकारमञ्जूषा दश			
arly Childhood Center	6778	0.10	-	-
irector	77/100		AND DESCRIPTION OF THE PARTY OF	

NOTES on FTE change	,		
			Annual Raw
(A)	(B)	(C)	Salary per 1.0 FTE
	Emiliania indiana basini india	Emmarch market and the control	
** ·	Transfer from 1010;	Transfer from 1010; .20 to	134,222
	.20 to 1150 & .10 to	1150 & .10 to 7130	
Baseline clean-up -			40,584
correct FTEs			
Baseline clean-up -			40,584
correct FTEs			
Baseline dean-up -	L.C.C.C.C.C.C.C.C.C.C.C.C.C.C.C.C.C.C.C		38,385
correct FTEs .		number led konsider odne a strict skriveren in magnifikation	
Baseline clean-up -	JHHITERIK GERUPI ANTARE PLANKE TANCISA	UNITERATED AND AUTOMOBILISME THE AND AUTOMOBILISME	40,584
correct FTEs			
Baseline clean-up -	PARAMORNISH PURBURAN SHRINGI I		40,584
correct FTEs			
			40 F84
Bàseline clean-up - correct FTEs			40,584
Baseline clean-up - correct FTEs			45,658
CONTECT PIES			

_		FTE Change		
			Baseline to	Proposed Yito
***		Midryle to		Propised Yd
Affected Class	(O	Baseline (A)	$\langle E \rangle$	(17)
Early Childhood Center Director	13469	0.10	-	-
Early Childhood Center	31481	1.00		
Director	31461		7	<u>-</u>
Early Childhood Instructor	57	0.20	-	(H)
Early Childhood Instructor	529	0.10	-	
Early Childhood Instructor	1229	0.20	-	- BETE CT ENVIOUED HENTIN
Early Childhood Instructor	1362	0.10	-	-
Early Childhood Instructor	2596	0.10	- -	- -
Early Childhood Instructor	3702	0.20	-	
Early Childhood Instructor	3705	0.20		

NOTES on FTE change	
	Annual Raw
(6)	Salary per 1.0
(A) (B) (T)	FTE
Baseline clean-up -	45,658
correct FTEs	
Baseline clean-up -	44,444
correct FTEs	
Baseline clean-up -	30,241
correct FTEs	30,241
Baseline clean-up -	34,021
correct FTEs	- •
Baseline clean-up -	30,241
correct FTEs	
Baseline clean-up -	34,021
correct FTEs	Your the state of
Baseline clean-up -	34,021
correct FTEs	HARAGINA ARAMANIAN PRO
Baseline clean-up -	30,241
COFFECT FTES	
TERRORIEM CHERTOSHOCH HER PER VALLE DE LIGHER SERVICE ERRORIEM SERVICE DE LE COMPANION DE LA C	30,241

		FTE Change		
		Mideylə tə	Baseline to Proposed 71	Proposed Y1 to : Proposed Y2
Affected Class	ID	Baseline (A)	(B)	(\mathcal{C})
Early Chiltihood Instructor	3707	0.10	-	-
Early Childhood Instructor	3710	0.10		TERUSAUSAH BARK
Early Childhood Instructor	3713	0.20	-	
Early Childhood Instructor	3715	0.20	_ 	_
Early Childhood Instructor	3718	0.20	-	-
Early Childhood Instructor	5286	0.20	-	-
Early Childhood Instructor	6115	0.20	-	·
Early Childhood Instructor	6117	0.20	•	-
Early Childhood Instructor	6119	0.20	_	-

NOTES on FTE change			
			Annual Raw
(A)	(B)	[C]	Salary per 1.0 FTE
Baseline clean-up -			34,021
correct FTEs	, , , , , , , , , , , , , , , , , , , ,		
Baseline dean-up -			30,577
correct FTEs			
Baseline clean-up -			26,724
correct FTES		rcalomican angazina mangarinakan kangaran di kangaran di kangaran di kangaran di kangaran di kangaran di kangar	TOTAL SPECIAL PROPERTY OF THE PARTY.
Baseline clean-up -			30,241
correct FTEs		a libra in iki sa marangan kanangan kanangan	
Baseline clean-up - correct FTEs	•		26,724
			延期的 指令
Baseline clean-up -			27,294
correct FTEs	to James Salainan kan anakaring sa		THE TEXT DESIGNATION OF THE
Baseline clean-up -			30,241
correct FTEs			Strandish dan or a safat
Baseline clean-up -			30,241
correct FTEs			HERE TERM
Baseline clean-up -			30,241
correct FTEs			(M) (M) (M) (M) (M) (M) (M)

	i	FTE Change		
		· In change	Baseline to	Proposed Y1 to
		or dTyphiM	Prapased YJ	Hopowd Y3
Affected Class	IO.	Carsoline (A)	(6)	4 C}
Early Childhood Instructor	6306	0.20	-	-
<u>, , , , , , , , , , , , , , , , , , , </u>				
Early Childhood Instructor	6308			
Early Childhood Histractor	0306	0.10	-	_
	6676			
Early Childhood Instructor	6880	0.10	-	-
	in the below in	in signification from the side of		Historia de la companya de la compa
	1803			
Early Childhood Instructor	10937	0.20		
Early Childhood Instructor	11206	0.20	-	-
Early Childhood Instructor	13475	0.20	- '	-
Tanks without the latter to		ransertuzionenieseise	and the manufacture of the second	Andrian and Branch Branch Branch
Early Childhood Instructor	13490	0.20		
	i de la compa	神器 建工工		
	化果酸素			
Early Childhood Instructor	13995	0.20	-	-
	3 . T . A			
Early Childhood Instructor	13997	0.20	_	-
	TRANCES IN			district of the street of the street

NOTES on FTE change			
			Annual Raw
(*)	(5)		Salary per 1.0
(A)	(B)	(C)	FTE
Baseline clean-up - correct FTEs			30,241
CONTROL FILE			
Baseline clean-up -	A COLUMN TO THE TENT OF THE PARTY OF THE PAR	()	34,021
correct FTEs			
Baseline clean-up -			34,021
correct FTEs	indiale na cue militare escent el describitor de	(4-15) MARION CONTROL	
Baseline clean-up -			30,241
correct FTEs			Alle Children III II ann aite ann an
Baseline clean-up -		·	29,861
correct FTEs			
Baseline clean-up -			27,294
correct FTEs			
Baseline clean-up -			30,241
correct FTEs			
Baseline clean-up -	,		30,241
correct FTEs			
Baseline clean-up -			30,241
correct FTEs	AU SKALEDI AD ATA SALUH YENDA DIL		

		FTE Change		
			Baseline to	Proposed Y1 to
Affected Class	ID	Mideyle to Baseline (A)	Proposed VII (E)	Proposed V71 (10)
Early Childhood Instructor	13999	0.20	}	
Early Childhood Instructor	14001	0.20	•	V North Inger State In
Early Childhood Instructor	14186	0.20	-	-
Early Childhood Instructor	17762	0.10	-	_
Early Childhood Instructor	22384	0.20	-	
Early Childhood instructor	30713	0.20	-	-
Early Childhood Instructor	31483	1.00	-	-
Early Childhood Instructor	31485	1.00	-	<u>-</u>
Early Childhood Instructor	31487	1.00	-	-

NOTES on FTE change			
			Annual Raw
(A)	(B)	(0)	Salary per 1.0 FTE
Baseline clean-up -	100	1 10	30,241
correct FTEs			30,241
Baseline clean-up -	·		30,241
correct FTEs		TO BE THE WORLD BETTE BETTE BETTE TO THE STATE OF THE STA	and a filtrary by an industry desired and
Baseline clean-up -			30,241
correct FTEs			
Baseline clean-up - correct FTEs	<u>.</u>		34,021
correct FIES			
Baseline clean-up - correct FTEs			27,890
Total Control of the			
Baseline clean-up - correct FTEs			27,294
CONTECT PLES			
Baseline clean-up - correct FTEs			31,471
Baseline clean-up -			29,893
correct FTEs			. 43,033
Baseline clean-up -	Terdina yan dinakin shinishi kan 1077 (2011)		31,471
correct FTEs			

		FTE Change		
			Baseline to	Proposed Y1 to
		Mildcyle to		Proposed Y.:
Affected Class	ID	Baseline (A)	(5)	(0)
Early Childhood Instructor	31489	1.00	- ,	-
		VANCETY:		
Early Childhood instructor	31492	1.00	-	-
Early Childhood Instructor	31494	1.00	See white and the Combi	-
	rammingsated stille	Marka Marka Del Marka Dangaran da	e a kadratiteti kultuut kutteet	
Electrical Const & Maint	2293		0.33	- HAT AT BUTTER OF THE SECOND
Planner				
Electrical Engineer II	31156	0.50		
Electrical Engineer in	31130	0.30]	-
			PRAGLI	
Electrical Engineer III	2615	-	1.00	-
	F."." #F			
Electrical Engineer III	3573	-	1.00	-
	ratin	LOGICO CONTROCOS OSTRACI		THE SELECT PRODUCTION OF THE PARTY AND THE
Electrical Supervisor	158	-	0.50	-
	Blancker Barrer	Turni luinteelikkounkeelikuutuura.		
Electrical Supervisor	2444	TESTEMBRE (PRE) MESTIVES (PRE)	0.50	
Electrician	181		1.00	
Licot, oldii		_	1.00	.
•	•		•	•

NOTES on FTE change			e .
			Ancual Raw
(A)	(B)	(C)	Salany pen 1.0 FTE
Baseline clean-up -	(6)	(t)	
correct FTEs			31,471
Baseline clean-up -	``		31,471
correct FTEs	**************************************		TTP (THE STATE AND
Baseline clean-up -			29.893
correct FTEs		1	25,033
	山海道海道道		
-	Transfer 33 from	Transfer .33 from fund	81,300
	fund 2211 to 2231	2211 to 2231	Widaning and a state of the sta
Transfer 0.50 FTE from	thin management to the control of th		81,658
7760 to 4450			01,030
-	Transfer from fund	Transfer from fund 2211 to	104,747
	2211 to 2231	2231	rapasissamanopianopianis
	Transfer from fund	Transfer from fund 2211 to	104,747
	2211 to 2231	2231	104,747
	PULLBOOK PULL CARRIED COMPANY		
-	Transfer .50 from	Transfer .50 from fund	81,270
ALE LA ENSEMBLE LA LA ESTA EN	fund 2211 to 2231	2211 to 2231	
	Transfer .50 from	Transfer .50 from fund	81,270
	fund 2211 to 2231	2211 to 2231	52,270
		Producto and Complete State and Stat	
	Transfer from fund	Transfer from fund 2211	62,019
	2211 to 2231	to 2231	J

Affected Class ID Faceline (A) (S) (S) Electrician 926 - 1.00 Electrician 1114 - 1.00 Electrician 123 - 1.00 Electrician 2386 - 1.00 Electrician 5083 - 1.00	
Affected Class D Calculus (A) (B)	
Electrician 926 - 1.00 Electrician 1114 - 1.00 Electrician 1123 - 1.00 Electridan 2386 - 1.00 Electridan 5083 - 1.00	V.
Electrician 926 - 1.00 Electrician 1114 - 1.00 Electrician 1123 - 1.00 Electridan 2386 - 1.00 Electridan 5083 - 1.00	()
Electridan 1114 - 1.00 Esectración 1123 - 1.00 Electridan 2386 - 1.00 Electridan 5083 - 1.00	
Electrician 1114 - 1.00 Electrician 1123 - 1.00 Electrician 2386 - 1.00 Electrician 5083 - 1.00	٠
Electridan 1123 - 1.00 Electridan 2386 - 1.00 Electridan 5083 - 1.00	
Electridan 1123 - 1.00 Electridan 2386 - 1.00 Electridan 5083 - 1.00	-
Electridan 2386 - 1.00 - Electridan 5083 - 1.00 -	
Electridan 2386 - 1.00	-
Electridan 2386 - 1.00	
Electridan 5083 - 1.00 -	-
	-
Electrician 5084 - 1.00 -	-
Electrician 5655 - 1.00 -	-
Electrician 5840 - 1.00 -	-
Electriden 32300 - 1.00 -	-

NOTES on FTE change			
145 tes on the thorige		•	Annual Raw
			Salary per 1.0
(A)	(6)	(C)	FTE
	Transfer from fund 2211 to 2231	Transfer from fund 2211 to 2231	61,355
	Transfer Count Court		克姆斯斯 (1955)
_	Transfer from fund	Transfer from fund 2211	62,019
	2211 to 2231	to 2231	
	Transfer from fund	Transfer from fund 2211	61,355
· ·	2211 to 2231	to 2231	
-	Transfer fnam fund	Transfer from fund 2211	62,019
	2211 to 2231	to 2231	Mineral Art 1861 Li Contro de Maria de Contro
	Transfer from fund	Transfer from fund 2211 to	62,019
_	2211 to 2231	2231	02,015
	Taras us area see M		6.00
· -	Transfer from fund	Transfer from fund 2211 to	62,019
n i Georgiaan suumen (saanema etti etti etti etti etti etti etti ett	2211 to 2231	2231	
-	Transfer from fund	Transfer from fund 2211 to	61,355
THE RESERVE THE PROPERTY OF TH	2211 to 2231	2231	transpearation of the second
	Transfer from fund	Transfer from fund 2211 to	62,019
	2211 to 2231	2231	,
	me description and and the second	New Committee of the Co	
		Transfer from fund 2211 to	50 157
	Transfer from fund 2211 to 2231	2231	59,157
6	5511 M 5521	leest [I

	FTE Change		
		Baseline to	
Affected Class ID	Mideyle		
			(
Electrician Helper 35t	i 9	- 1.00	
Electrician Leader 248	0	- 1.00	
· ····································	and the second s	Man audorienenaren ≤/ministe	
Electrician Leader 357	0	1.00	-
Emergency Planning 342		- 1.00	
Coordinator, Sr	.5.	1.00	
Employee Assist Svcs 597	3 (0.5	0) -	-
Coordinator	TE OF OFFICE OF THE		
Engineer, Civil (Office) 343		(1.00)	- Lighter beginner ett meg ett
Engineer, Civil (Office) 320	46 0.0	(0.10)	-
Engineer, Civil Supv (Office) 159	40	(1.00)	-
Engineer, Transportation 128	40 0.0	0.50	-
•	•	•	'

NOTES on FTE change			
			Annual Raw
(A)	(8)	(C)	Salary per 1.0 FTE
	Thanks and accompanies MIN	त्राचित्राम् स्टाप्तां स्टाप्तां स्टाप्तां स्टाप्तां स्टाप्तां स्टाप्तां स्टाप्तां स्टाप्तां स्टाप्तां स्टाप्त (१८)	
<u>.</u>	Transfer from fund	Transfer from fund 2211 to	44,645
	2211 to 2231	2231	
	tori presentati		
Prinning and the second	Transfer from fund	Transfer from fund 2211	71,682
- allian hisa sescientali di di propinsi di secono	2211 to 2231	to 2231	
	Transfer from fund	Transfer from fund 2211 to	71,825
	2211 to 2231	2231	The second second second
	ADD	ADD	83,298
Add/delete			50,189
, real, acree			30,203
	Eliminated	Eliminated	89,481
			1 10 20
-	Transfer .10 from fund 2211 to 3100	Transfer .10 from fund 2211 to 3100	80,761
	Tuna 2211 to 3100	2211 (8 3100	
-	Transfer from 3100 to	Transfer from 3100 to 2415	109,991
	2415 Tale 22 H H H H H H H H		
_	Transfer 0.50 FTE	Transfer 0.50 FTE from	89,480
	from 2416 to 1750 and 7760	2416 to 1750 and 7760	
1	ויסט		

		FTE Change		
			Baseline to	ProposedYite
		Midcyl- to	Proposed Y1	Proposed YO
Affected Class	ID	Baseline (4)	(E)	(3)
Engineer, Transportation	26178	0.00	0.50	-
Engineer, Transportation	10365	-	1.00	-
Supv	The Australia milita	TANK PROPERTY OF THE SECOND PORTY	133013101310212212	appropriate Hard Control of
Engineer, Transportation	12792	-	0.50	-
Supv		MATRICAL PROPERTY.	nakanika ang pagarang	TENNING GODDI UNIGRUTHICA
Exec Assist to Asst City	33850	1.00	-	-
Administrator		aria antiparantamentan	1020 Parallel Care Velocity	name surpes participa num
	38			
Exec Assist to the City	2188	0.20		
Administrator	2100	0.20	_	-
Exec Assist to the City	1759	0.20	-	-
Attorney	I Diographic orbital	-near illiansish - sambana		- Leader Dr. Brack Brack
Exec Assistant to Agency Director	1053	0.20	(1.00)	-
Facility Security Assistant, PT	30801	-	0.50	-

NOTES on FTE change			
			Annual Raw
· (A)	(B)	(C)	Salary per 1.0 ,
			the services while dates
4	Transfer .50 from	Transfer .50 from fund	89,480
	fund 2416 10 1750	2416 to 1750	TOTAL PROPERTY OF THE PARTY OF
AND PARTY OF THE P	Transfer from 1750	Transfer from 1750 fund	109,991
	fund to 7760	to 7760	
	Transfer 50 from		
·	fund 2416 to 2211	Transfer 50 from fund 2416 to 2211	109,992
Add/delete			72,902
<u> </u>			73,111
Transfer 0.20 FTE from	TO SEA SAN THE REPORT OF THE PROPERTY OF THE	TOTAL PROPERTY OF THE PROPERTY	68,366
1610 to 1010	001-00		77747
Transfer .20 FTE to GPF	Eliminated	Eliminated	63,694
due to SRA reduction			
nakanionna nan kadasannanasandanasan	PERSON VENEZUM DECENTRALISMO PERSON	аранданданалындары негизимий жий жий жий.	
	Transfer .50 from	Transfer .50 from fund	21,222
		1010 to 1820	,

	, 1	FTE Change		
			Baseline to	Proposed YI to
		Mideyle to	Proposed Y1	Proposed Y2
Affected Class	ID	Baseline (A)	(3)	<u> (()</u>
	348			
Family Advocate	404	0.20		
Family Advocate	779	0.20	<u>-</u>	-
Family Advocate	1372	0.20	(1.00)	j
			::::::::::::::::::::::::::::::::::::::	
Family Advocate	1825	0.20		
	266	WHILE ST		
Family Advocate	3729	0.10	_	-
Family Advocate	5912	0.20	(1.00)	-
Females Administration				
Family Advocate	6111	0.20		- Turney Harris Control of the Contr
	#E-/-E			
Family Advocate	31497			
ramily Advocate	3149/	-	1,00	-
	# 7 1 is		AMB T	
Financial Analyst	17376	0.50	-	-
ļ.				
description of the state of the	Hillian waterman	inininining parameter	akia menantahan sampan kebutah	Cleaner Meistrickuntlinkringsbrochten
Financial Analyst	26400	(0.05)	0.30	
	100	(0.03)	3.50	
	-	•		•

NOTES on FTE change			
			Annual Raw
(5)	/D)		Salary per 1.0
	(B) The dischessorable procession and the control of the control o	- (() Fannandrændraken og dilbaktioner o ksaltskrive	FTE
Baseline clean-up -	1		34,184
correct FTEs			-
THE PLANE OF THE PARTY OF THE PARTY.		De all son Property and State of the State o	34,184
Baseline clean-up -	Eliminated	Eliminated	30,476
correct FTEs			
	I NATAN KANDALIN SHAKETIN MATAN	Maistratic (1996) Harbaran Tabunak	34,184
Mary lass artists artist through the state of the state o			
elepteringen ausgeben eine sent in der diene			38,458
	Eliminated		
Baseline clean-up - correct FTEs	Eliminated	Eliminated	31,402
hanter mate manifestal manifestal			
Baseline clean-up -			34,184
correct FTEs	ALAM SENASAR MENANTENDAN PROPERTIE GERAN.	-CONTRACTIONS REPORTED THE CONTRACT OF STREET	
——————————————————————————————————————	Transfer funding to	Transfer funding to GPF	35,573
	GPF from 2128	from 2128	
Transfer 0.50 FTE to GPF			84.939
due to SRA reduction			04,333
Transfer .05 to GPF due	Transfer from fund	Transfer from fund 2105 to	80,691
to reduction in SRA	2105 to 1610 and	1610 and 1010	90, 03 1
	1010		

Page 22 of 39

	FTE Change		
		Baseline to	
	iviidcyle to		
Affected Class 10	Baseline (A)	(E)	(C)
		The same but	
Financial Analyst 26400	0.00		
rmancia: Analyst 20400	0.00	(0.20)	1
Financial Analyst 27340	(1.00)	_	-
nggundalist man undangga ta taga 17. sagat La munganis Languagan tan da Maranasa			
Financial Analyst, Principal 24910			
Financial Analyst, Principal 24910	(0.20)	0.30	-
Assistance in the constraint of the constraint o			
Financial Analyst, Principal 24910	0.20	-	-
	ł		
Koristican naka Sir Jaha in Saratikan in tahungan sahari halinga tahun saratika i	a analamananananana	Artrii (1811) and a and a contraction of the contra	
Fire Fighter 28089	1.00		
Fire Prevent Bureau 21523	-	(1.00)	-
inspect, Civil	e (Nieth Bereitsbergereiter	STANDAGO BARTAN BARAN BA	
Food Service Worker 514	0.11		
Food Service Worker 883	0.11		
		ALIMATE PARTIES	
Food Service Worker 3727	0.11	-	-
Grants Coordinator 32098	-	(1.00)	- (

NOTES on FIE change			
			Annual Raw Salary per 1.0
(A)	(B)	(C)	FTE
Transfer .05 to GPF due to reduction in SRA	Transfer fmm fund 2105 to 1610 and	Transfer from fund 2105 to 1610 and 1010	80,691
to reduction in sala	1010		
	er mili sir dinipera a maja basa di s	PURRENCE HEREE OF OUR OF CHILD OF STREET	84,945
	Transfer .30 from fund 2105, 2108 to 1610	Transfer .30 from fund 2105, 2108 to 1610	108,959
	All the Company of the Company		
Transfer 0.20 FTE to GPF due to SRA reduction			108,959
en antique d'estration de la mateur de la ma		ander kade er free with the locate (whe ver broke be	74,555
	Frozen	Frozen	69,570
l Charachta bliadailth abhai a' lean li ann amhlachaclaich agus			ianan dispantas regional vectors.
			33,560
			30,282
			33,560
	Eliminated	Eliminated	84,939

		FTE Change		
			Bareline to	Proposed Y1 to
		Midcyle to	Proposed Y1	Proposed Y2
Affected Class	ID .	$Baseino_{\mathcal{F}} = (\Delta)$	(8)	{ C}
Graphic Design Specialist	49	(0.00)	(0.50)	
	. –	V-122 - 1	,	[]
Head Start Driver Courier	3815	0.11		
The distriction of the country	3013	V.11		_
Head Start Driver Courier	14713	0.11	-	-
Cent Seri Mondes				
Headstart Program	3735	-	(1.00)	-
Coordinator	anilaleshi kalifara		Deplement whites a straight	
	374			
Headstart Program	31499	1.00	-	-
Coordinator	ipensturosantid	azador estavarias politores (22)		and the state of t
Headstart Program	33398	1.00	-	-
Coordinator	and being that and	annasennumistarionuliani	nutra enhissationen	Treat on Physical Residence
	tine:			
Health & Human Svcs Prgm	33890	0.62	(0.12)	(0.25)
Planner				
			•	
Health & Human Svcs Prgm	33890	0.13	(0.13)	-
Planner				·
Housing Development	289	#	(1.00)	_
Coordinator III				

NOTES on FTE change			
:			Annual Raw
(6)	(n)	(1)	Salary per 1.0
. (А) - приняния приняния приняния приняния	(B) Начинатичного применя при начина на применя	(() Reversional england and a substitution of the control of the	FTE
	Eliminated	Eliminated	63,692
	$\mathbb{R}_{\mathbb{Q}}^{n}$:"	
Baseline clean-up - correct FTEs	1		39,256
Correct FIES			
Baseline dean-up -			39,256
correct FTEs			The sales of the s
	Eliminated	Eliminated	55,028
	Limitinated	Lilimiated	33,028
Baseline dean-up -			51,413
correct FTEs	· Per en ser de la marca de la marca de la composición del composición de la composi		
Baseline clean-up -	anna anna ann an taona an a	literidi Villenis prijejd spravije same e brog je je je je je	48,843
correct FTEs			
Baseline clean-up - correct FTEs	Transfer from fund 2112 & 2159 to 2251	Transfer from fund 2112 & 2159 to 2251	76,150
La recentario, acompropriati de la			
ADD ·	Transfer from funci	Transfer from fund 2112 &	76,150
	2112 & 2159 to 2251	2159 to 2251	electronic society and the let
	Eliminated	Eliminated	73,748
			, 5,,40
		,	1

		FTE Change		
			Baseline to	Proposed Y1 to
		ivideyle to	Proposed VI	Proposed Y2
Affected Class	ID	Baseline (A)	(B)	(C)
Housing Development	3795	(0.00)	(0.36)	
Coordinator III	3/33	(0.00)	(0.30)	
				Charles and Control of the Control o
Housing Development Coordinator (I)	3823	-	1.00	(1.00)
Housing Development Coordinator ():	5323	0.00	0.03	-
princessor, carrier at the majorite transfer				
Gapris et al. Housing Development	18847		(1.00)	
Coordinator III	200 17		(1.00)	
Housing Development	166	(0.00)	-	(0.35)
Coordinator IV	Opyropyjany, s id			
Housing Development	3786	-	1.00	(1.00)
Coordinator IV	numerosonomos	SCHOOLS HUIGHOUNG HER HOUR	BEIDERHUUNGSERFON	Wilkling West com Reserve House
Housing Development	26729	-	1.00	(1.00)
Coordinator IV	(Statemortalism		EHRERHERHUUNGAN PA	THE REPORT OF THE PROPERTY OF THE
Housing Development	31574	- [1.00	(1.00)
Coordinator IV	nijajira kananos			uman aran rannan parantaga karantaga
Human Res Systems	34143	1.00		
Analyst, Supv			,	

NOTES on FTE change			
			Annual Raw
(A)	(B)	C)	Salary per 1.0
-	Reduce to .40 FTE	Reduce to .40 FTE	73,748
-	Transfer from fund	Eliminated Second Year	70,059
	1610 to 1884		
	Transfer in .03 FTE	Transfer In .03 FTE from	73,748
	from 2108	2108	14. To resident in secretarial processing
Newster State Indiangues of the second state of the second	Eliminated	Eliminated	70,059
ALTAGARIST STREAMERICAN MARIENTAL. -		Eliminated Second Year	85 . 148
	Transfer from fund	Eliminated Second Year	85.147
	1610 to 1884		
	Transfer from fund	Eliminated Second Year	89,632
	1610 to 1884	Cinimiated Second Year	65,032
	Transfer from fund	Eliminated Second Year	73,010
	1610 to 1884	Emmilated Second real	73,010
Add/delete			95,944
5	1		

		FTE Change		
			Baseitae to	
• ((• • • • •		Micicyle to		Proposed Y2
Affected Class	ID GENOTOSEEM	Paseline (A)	(II)	[()
Human Resource Analyst,	14695	(0.10)	-	-
Principal			-	
The second contract of			STHEET	
Human Resource	5740	(0.20)		-
Technician				
			ing the same	
Human Resources Manager	1106	-	(1.00)	-
Latent Print Examiner III	34230	1.00		
	3 1233	1,00		ŀ
Legal Administrative	2407	(0.50)	-	-]
Assistant				
Legislative Recorder	646	0.10		-
Legislative Recorder	2482	0.10	-	-
	31530			
Legislative Recorder	31520	0.10	-	-
Librarian i, PT	34280	APPENDENCE STREET	1.43	

NOTES on FTE change			
			Annual Raw
(A)	(B)	(C)	Salary per 1.0 FTE
Transfer 0.10 FTE to GPF due to reduction in SRA			102,868
age to reportion in Sky			
Transfer .20 FTE to GPF			50,6 9 6
due to SRA reduction			30,030
	Walter restrict the best interest.	THE RESIDENCE OF THE PROPERTY	
siterarificari sulfeirréiseonistari minimentali	Eliminated	Eliminated	50,696
		mangangan aniskapangangangan (h) Ripidid	H REPRESENTATION HIS SECTION OF THE
Added per Council Reso		With Chinase was 5 and Canada and Chinase	82,854
Reduction of 0.50 FTE In			63,718
1610			
Transfer 0.10 FTE from			54,026
1610 to 1010			
	acentinumenti ettettimienimisteri	u nda seli antias kia tibaki usette tassonas (sa 1000	60,467
Transfer 0.10 FTE from			54,026
1610 to 1010			,
		Position added	84,938
	Position added	Position added	84,938

	1	FTC Change		
			Baseline to	Proposed (14)
		Midcyle to	Proposed YI	Proposed Y2
Affected Class	ID .	Baseline (A)	(8)	(t.)
Librarian II	2213	-	(1.00)	-
	TENER DARKS STREET		(Setuate extreme com	
Librarian li	13418		(1.00)	
			(=,	
	en de pari			
Librarian II	17393	(1.00)		
Librarian II	19008	-	(1.00)	-
Librarian, Senior	2720			1.00
Coranan, Scinor	2,20		_	1.00
Librarian, Supervising	403		1.00	
a biantani, sapervisnig	103		1.00	
	42			
Librarian, Supervising	2530	-	1.00	- 1
The second secon				
Librarian, Supervising	19515	1.00	(1.00)	-
ZTIPPELLIANIP (EUNOKO) P HALINIKALIO-IPPLICALIO (HIZARIO)(K)	Her remarks the	Bundanan kan kan kan kan kan kan kan kan kan	4144434424424444	eri (fifte finist alsonithis) ((Us) barrifo) (
Library Aide	3743	-	(1.00)	
	10年11月		胡桐柳绿沙!	
Library Aide	30306	-	(1.00)	I CONTROL INCLUDIO I

NOTES on FTE change			
			Annual Raw
(A)	(B)	(C)	Salary per 1.0 FTE
	Transfer from fund	Transfer from fund 1010 to	67,752
<u>.</u>	1010 to 2241	2241	
	Transfer from fund	Transfer from fund 1010	67,752
	1010 to 2241	to 2241	
Transfer 1 FTE from 2241		A THE REPORT OF THE PARTY OF THE PROPERTY OF THE	67,752
to 1010			
-	Transfer from fund	Transfer from fund 1010	67,752
	1010 to 2241	to 2241	Minimum and the second
		Transfer from fund 1010	77,128
		to 2241 in Second Year	77,126
	Transfer from fund	Transfer from fund 1010 to	85.335
	1010 to 2241	2241	03,333
	The last sale course and the last sale sale sale sale sale sale sale sale	Partie de la compansa del compansa del compansa de la compansa de	
	Transfer from fund	Transfer from fund 1010	77,005
	1010 to 2241	to 2241	
Transfer 1 FTE from 2241	Transfer from fund	Transfer from fund 1010	77,017
to 1010	1010 to 2241	to 2241	-
	Eliminated	Eliminated	32,704
	Eliminated	Eliminated	32,704

		FTE Change		
			Baseline to	Proposed YI to
		Midcyle to	Proposed V1	Proposed Y2
Affected Class	ID	Easeline (A)	(9)	(C)
Library Aide, PPT	15439	-	(0.60)	-
	71692		THE STATE OF THE S	
Libraty Aide, PPT	19042		(0.60)	
	a e nth			在1960年的
Library Aide, PPT	34282	_	0.60	
	3426			
Library Aide, PT	34283	agaveraryaryaryaryaryaryar	0.70	-
		編制組制語	HERESI	的越热品推炼器
Library Aide, PT	34287	_ ####################################	0.77	- VANDESTINGER ISSESSED OF THE
Library Aide, PT	34290		1.35	
	34303		200	
Library Aide, PT	34292		0.75	
Library Assistant	93	-	(1.00)	-
PPERMITTAL NO VINCENTE DE LE LINE DE LINE DE LE LINE DE LE LINE DE LE LINE DE LINE D	ecernian.		Horn Januar Lagran (m. 1881)	ani shiran kamengarata
Library Assistant	504	-	(1.00)	-
Library Assistant	1213	-	(1.00)	
Library Assistant, PT	26659	-	(1.40)	
			田田田にごり	
Library Assistant, PT	34285	. <u>-</u>	0.95	-
	3424 6			
Library Assistant, PT	34293	-	0.80	-
				или принастине номожения выст
Library Assistant, Senior	5576	-	-	1.00
	10550			
Library Asst, PPT	19559	-	(0.60)	· - 1

NOTES on FTE change			
			Annual Raw
			Salary per 1.0
(A)	(B)	(C)	FTE
-	Eliminated	Eliminated	17,714
			11 1962
	Eliminated	Eliminated	17,714
`	Position added	Position added	18,568
			30.96
-	Position added	Position added	. 21,663
			期間間上上記
17.31(37.4)	Position added	Position added	23,829
	Lubus Mahana and Mahana		
I am hi ali dina di halifi di indicente da latarence brea dinas-	Position added	Position added	41,778
			电射动
	Position added	Position added	23,210
	Transfer from fund	Transfer from fund 1010 to	52,646
	1010 to 2241	2241	
PERSONAL PROPERTY OF THE PROPE	Transfer from fund	Transfer from fund 1010 to	52,646
	1010 to 2241	2241	
			Lies
	Transfer from fund	Transfer from fund 1010	52,646
	1010 to 2241	to 2241	and annual classical Propriet Co
	The state of the s		
	Eliminated	Eliminated	66,517
	Position added	Position added	47,313
	Position added	Position added	39,842
	Position added	Position added	39,842
STATEMENT OF THE CANADA STATEMENT OF THE PROPERTY OF THE PROPE		Transfer from fund 1010 to	64,032
		2241 Second Year	04,032
	+==04:42,607,044,784,784	2241 Second Year	
reviewoelikuswanikaswa silikusiyususi	Elminated	Eliminated	28,518
1	I curimoreo	z.m.mq.cu	20,010

		FTE Change		
			Baseline to	Proposed Yi to
		Midcyle to	Proposed Y L	Propos⊬d Y2
Affected Class	ID	Buseline (A)	(8)	(4)
Lifeguard, PT	24967	-	(0.46)	-
Loan Servicing	10060		0.50	(0.50)
Administrator			5.50	(0.30)
Loan Servicing	10060	-	(0.50)	-
Administrator		,		
	eas,			
Maintenance Mechanic	34357	-	1,00	-
Maintenance Mechanic	34359		1.00	
Maintenance Mechanic, PPT	33875	1.00	-	-
Maintenance Mechanic, PT	33412	1.00		-
Management Assistant	18287	-	(1.00)	-
Management Intern, PT	28104	- Calabathan again agas a	(0.50)	
Manager, Agency	13816	0.20	-	-
Administrative	i			l

NOTES on FTE change	
Ann	ual Raw
	ry per 1.0
(A) (B) (C) FTE	C. A F. ATT. AND THE RESET
	i in in the
Reduce by 0.46 FTE in Reduce by 0.46 FTE in 1010	92,676
1010 transfer .46 FTE transfer .46 FTE to 1820	Ţ"
to 1820	
	#1676
Transfer .50 from Transfer .50 from Fund	85,364
Fund 1610 to 1884 1610 to 2826	405,56
- Transfer .50 from Transfer .50 from Fund	85,364
Fund 1610 to 1884 1610 to 2826	
- Position added Position added	36,317
- Position added Position added	36,317
	250
	30,171
Baseline clean-up -	4 366
correct FTEs	4,266
- Transfer from fund Transfer from fund 1720	77,422
1720 to 3100 to 3100	indipolintations
Harry Hally and the state of th	
- Eliminated Eliminated	11,776
THINGING TO THE RECORD AS A CONTROL OF THE PROPERTY OF THE PRO	108,130

		FTE Change		
			Baseline to	Proposed Y1 to
		Міфсую на	Proposed Y1	Progressed Y2
Affected Class	ID	Baseline (A)	(8)	(C)
Manager, Building Sen/Ices	34365	. .	0.48	<u>.</u>
Manager, Contact & Employ Svcs	31037	1.00	(1.00)	-
Manager, Electrical Services	263	(0.00)	(0.33)	-
		把但是那时 的	H H H H L L L L L L L L L L L L L L L L	湖南田東田東町
Manager, Treasury	2314	0.00	(0.10)	-
Manager, Treasury	2314	0.00	(0.15)	
Mayor	32402	0.10	-	-
Microcomputer Systems Specialist III	27956	(0.20)	_	-
Museum Collections	32185	(1.00)	-	-
Coordinator	pro politica	Durangoner filmenninge	CHILL MERCHANIC TERROR II	John Mark Market Control
	242		i i gin	用品用性 指於
Museum Guard, PT	17353	0.50		
Nurse Case Manager	2859	HITE PARSE SHE LUNG IS	(1.00)	
The case with the second second	2033 1000			
Office Assistant I	30715		1.00	

NOTES on FTE change			•
			Annual Raw
			Salary per 1.0
(A) жесттенения высыменный выше	(9)	(()	FTE
	Position added	Position added	116,620
Technical Cleanup	ADD/DELETE	ADD/DELETE	137,465
	Tfansfer from fund	Transfer from fund 2211	124,870
	2211 to 2231	to 2231	THEOLOGISTS AND AND AND AND
	Reallocate	Reallocate	153,311
		Realistate	
На заправина в предостава поста и поста пост Поста поста	Reallocate	Reallocate	153,311
			144541
ekenkangi antikanggalanggalanggalang		3°CC AGRICULARES CONTRA CO	137,547
			***725
Add/delete			91,047
Add/delete			63,544
Add/delete		**************************************	22,174
High shall be drome to the second state of the	Eliminated	Eliminated	57,484
	Transfer from fund	Transfer from fund 1010	31,123
•	1010 to 2241	to 2241	31,123

	,	FTE Change		
		. ,	Paseline to	
		Minkyle to		Proposed Y2
Affected Class	ΙŪ	Paseline (4)	(B)	(C)
Office Assistant II	1317	-	1.00	-
Office Assistant II	17516	_	1.00	(1.00)
·		٠.		
Office Assistant II	32731		(1.00)	
Office Assistant II	34139	1.00	er i i i i i i i i i i i i i i i i i i i	messasma insilia omina i
			RALL LIES	
Operations Support	26048	(0.20)	_	-
Specialist	Hermanian Sit	Terrenta terratura de como		Leniem de grabb de production de la
Outreach Developer	32970		0.30	
Outreach Develpper	34266		1.00	
Painter	34380		1.00	
	34300		1.00	_
Parking Control Technician, PT	25581	12.28	-	-
	HELIOTOPHO LE			
Payroll Personnel Clerk II	1690	(1.00)		

NOTES on FTE change			
			Annual Raw
			Salary per 1.0
(A)	(B)	(C)	FTE
-	Transfer from fund	Transfer from fund 4550	35,736
	4550 to 1010	to 1010	
-	Transfer from fund	Eliminated Second Year	39,606
·	1610 to 2826		
	Eliminated	Eliminated	35,607
Unfreeze	iinaasene Bukthenensiseliitiir ee ka	maning and the second s	41,535
			11 to 10 54 043
Transfer 0.20 FTE to GPF			49,605
from SRA		D oor Leikh rei derskiesing sin erikerkieskieskieskieskieskiesk	STRUMSS (AREA COLLABORATED AND A
in the range of the same of th			58,893
	Position added	Position added	72,311
	4-11 Position Added	4-11 Position Added	61,984
· ·	4 11 1 0 3 Ki O II 7 0 0 C 0	4 11 i osidoli Added	01,504
Re-org			560,939
		AFINE TARBUM SUNTANIAN DAN TURNI MENARTAKAN MENERAK	
Add/delete	м, отога и видежи размения привидения бир с	erne, p. 1. deta 112 meter melaj letikon (elektrista (228)) (23	42,424
	-		
THE PERSON OF TH			

	:	FTE Change		
			Daseline to	
		Middyle to		Proposed Y2
Affected Class	ID	Saseline (A)	(B)	(C)
Payroll Personnel Clerk II	26473	0.20	- '	-
Payroll Personnel Clerk il	32483	0.20	- ALCOHOLOGICALIA	-
	THE OF STREET	iletila est meren partacia de la circa		
Payroll Personnel Clerk III	3885	0.08		
rayloa reisoillei cielk iii	3003	0.08	· -	-
Lauthtran Januar Hannahir ann Allan				
Planner i	25780	-	(1.00)	-
Please II	能器制度			
Planner III	17428		0.50	-
	rivii il	SALEH SINGER BERGER BERGER BERGER BERGER	anabasista regulare	
Police Communications	268		1.00	
Dispatcher				
		计然特别 。		化连接转换
Police Communications	34308	-	5.00	- ,
Dispatcher			BishidishishChinashilehd	
				7107366
Police Officer Trainee	34146	50.00		
	15.51		47 T 77 B P 1	
Police Records Supervisor	34124	1.00	-	-
(P)Me-Handeschliggeribhishindidirenda bara	alesa de april aleman	anijanajarapatanawarno	1927 (1915-25) gantan 1 a a a a	ili etalenga penasanan mana

NOTES on FTE change			
			Annual Raw
			Salary per 1.0
(A)	(B)	(C)	FTE
Transfer .20 FTE to GPF			42,601
due to SRA reduction			•
n and water and an interest of the			
Transfer .20 FTE to GPF		strickly residente in providente en	36,536
due to SRA reduction			Í
Baseline dean-up - correct FTEs			49,881
TEXT THE BUILDING			
- 1700 Galana 350 Galan	Eliminated	Eliminated	55,029
化工作工作			
	Transfer .50 from	Transfer .50 from fund	73,748
	fund 4450 to 2415	4450 to 2415	naka uhusa kepada kapa kena
-	Transfer from fund	Transfer from fund 1010 to	65,721
	1010 to 2411	2411	Carried Clark Physics are steal
	Positions added	Positions added	335 030
·	rosittyris audeu	Positions added	335,920
Academies			1,487,766
Technical Clean-up			60,643
		Mattititationstaticititititatititititititititititititi	105-20160140181891001818100E

•	1	FTE Change	•	
			Baseline to	Proposed Y1 to
		Middyle to	Proposed Y1	Philippedeck Y2
Affected Class	ID	Baseline (A)	(14)	(C)
Police Services Technician II	34125	20.00	-	-
A PRODUCTION OF THE SHAPE PROGRAM OF THE SHAPE S			etic back and the reserve	HERVER HERVER
Program Analyst I	17227		(1.00)	
The same of the sa	2004		(1.00)	
Program Analyst I	20784	0.00	(0.08)	-
			Park to the local and state of the sections of the last	
			Control & Control of State and Control	
Program Analyst	34361		1.00	
Program Analyst II	120		(0.50)	- And succession and an analysis of the
	10026		(0.50)	
Program Analyst II	19926	`	(0.50)	-
	西鄉洋	LINE WATER		
Program Analyst II	25017	(0.00)	0.08	-
	Surface to translate			ORGEROUS HERBERT FROM PARTO DOL
Program Analyst II	33785	1.00		_
	\$ 44.6			
Program Analyst III	27703	0.50		
Program Analyst III	32570	0.33		
Program Analysem	32370	0.33	•	-
				[
	Deports of the			
Program Analyst III	33677	(1.00)		
L CORIGIII Smerker in	330//	(1.50)	- 1	· · · · · · · · · · · · · · · · · · ·

NOTES on FTE change			
			Annual Raw
			Salary per 1.0
(A)	(B)	(4)	FTE
Added per Council Reso	-	-	50,501
TOTAL COME SUPPLEMENT OF THE STREET	Eliminated	Eliminated	47,058
·	Transfer out .08 FTE to Fund 2103	Transfer out .08 FTE to Fund 2103	52,13 9
	Position added	Position added	56,232
	Cara San El Bar	Position added	30,232
	Transfer .50 from	Transfer .50 from fund	66,892
	fund 1780 to 1820	1780 to 1820	
-	Transfer .50 from	Transfer .50 from fund	66,892
ta este ono dinado en el manuel de trada Rancon.	fund 2195 to 5671	2195 to 5671	TERESIDENTIAL PROPERTY
-	Transfer in .08 FTE	Transfer in .08 FTE from	66,891
	from 2108, 2160	2108, 2160	i
		The state of the s	
ADD	Managara (1990)		65,792
			7 7 7 7
Add/delete	Turibi illeki (1804 kasian kiri sarkasa sa bh	Segrena as da par tice da la casa de la consula con esta dela consula con esta de la consula con esta de la consula consu	78,644
Reallocate to 1750 due to			81,497
reduction in Fund 1610	i		
Add/delete			71,588

	1	FTE Change		
			Baseline to	Proposed Y1 to :
		Midcyle to	Proposed Y1	Proposed Y2
Affected Class	ID.	Boseline (A)	(6)	(C)
Program Analyst III	33916	1.00	-	
Program Analyst III	34076	1.00	-	TRALE _
Project Manager	33787	0.60		
Project Manager II	25964	(0.00)	(0.50)	-
	marka irra H	MHRESHIER GRAFARAN		landa araban kalaban
Public Information Officer II			1.00	
F dunc information officer is	34231	-	1.00	•
tolly in lightly broughter frameworth true				
Public Service Employee 14,	4762	0.75	-	
PT				1
Public Service	1073	-	(1.00)	-
Representative				
Public Service	25363	-	1.00	- 1
Representative	anselmine l	THE CHORDS HORD TO THE	Namenda sambara sa sa s	Name de la companya
Public Service	26363	(1.00)		
Representative	20303	(1.00)	-	
Public Works Maintenance	593	0.66	-	
Warker	-		ł	ļ
Public Works Supervisor I	33940	1.00	- 1	-
			ļ	į

NOTES on FTE change			
Ů			Annual Raw
			Salary per 1.0
(A)	(B)	(C)	FTE
Add/delete			72,351
Add/delete			87,896
Addycelete			37,330 38,770
Add/delete	a 1. manusemen manuari mesersimin	Charles and the high search seather and the season of the	96,710
-	Transfer .50 from	Transfer .50 from fund	126,129
	fund 1610 to 2999	1610 to 2999	
	Transfer from fund	Transfer from fund 1010 to	125,618 87,896
-	1010 to 1760	1760	07,030
Baseline clean-up -			12,098
correct FTEs			
•	to 1720	Transfer to from 3100 to 1720	45,813
Transfer 1 FTE from 7760	Transfer from fund	Transfer from fund 3100 to	46,005
to 3100	3100 to 2415	2415	A SOUTH OF THE PROPERTY AND THE PROPERTY
Transfer 1 FTE from 7760 to 3100			46,005
	All and a load to the Fig. 18 see 18		
Transfer 0.66 FTE from	And the state of t		46,532
3100 to 2231			
ADD			69,056
	•]	

·		FTE Change		
			Baseling to	
Affected Class	יטו	Mideyle to (A) — Baseline	Proposed Y1 (B)	Proposed Y2 (10)
Real Estate Agent	500	(0.00)		(0.14)
		. (5.557	·	(4.2.7)
Recreation Center Director	34232	1.00		-
				alamanah pagamanah ang
Recreation Leader I, PT	4190	-	(0.40)	-
Recreation Leader II, PPT	31067	(2.25)		and constraint and the season.
Recreation Leader II, PPT	33620	0.75	•	-
Recreation Leader II, PPT	34135	0.75	•	- ·
			MARKET ST	
Recreation Leader II, PT	19544	•	0.35	-
Recreation Program	27474	(1,00)		
Director	2/4/4	(1,00)	•	
	14.46.44			
Recreation Specialist I, PT	15825		(0.25)	
	Рими ЯЦИН- И	(American) (American)	NATES AND AND PROPERTY OF THE PARTY OF THE P	

NOTES on FTE change			
			Annual Raw
(A)	(B)	1.61	Salary per 1.0 FTE
		(C)	
	· .	Transfer .14 from fund 1010 to 1770 Second Year	79,343
-		1010 to 1770 become resi	
Add/delete			59,748
		The second secon	
-	Transfer 0.40 FTE to Fund 1820	Transfer 0.40 FTE to Fund 1820	10,997
			開闢版 2017
Add/delete			463,736
Technical correction			23,333
Add/delete		·	24,305
-	Transfer from fund	Transfer from fund 1010	10,820
	1010 to 1820	to 1820	
Add/delete			45,877
<u>-</u>	Transfer from fund 1010 to 1820	Transfer from fund 1010 to 1820	25,344
		101020	

		FTE Change		•
			Baseline to	Proposed Y1 to
		Mideyle to	Proposed Y1	Proposed Y2
Affected Class	1D	Baseline (A)	(B)	+ C)
Recreation Specialist II, PPT	27423	-	(0.75)	· -
Recreation Specialist II, PT	13718	_	(0.18)	-
TOPOGRAPHY THE TOPOGRAPHY TO THE TOPOGRAPHY	THE STATE			
Recreation Supervisor	28411	-	(1.00)	-
		THE PROPERTY OF		
Recycling Specialist	17668	(0.00)	(0.70)	_
Recycling Specialist, Senior	33881	0.70	•	-
Rehabilitation Advisor III	28065	-	(1.00)	-
	(278)			
Revenue Assistant	27088	(1.00)	_	-
Revenue Operations	33855	0.60	-	=
Supervisor				
Service 11 4 1 4 1	1499.			
Senior Employment	14490	-	0.60	-
Coordinator	alitifari ng		anashing samari	
Senior Services Prgm	6082	(0.00)	0.51	-]
Assistant, PPT		The state of the s	ining a specification	

NOTES on FTE change			
			Angual Raw
	4. 4		Salary per 1.0
(A)	(B)	(C)	FTE
	Transfer from fund	Transfer from fund 1780 to	35,524
	1780 to 1820	[1820	
	Transfer from fund	Transfer from fund 1010	15,462
	1010 to 1820	to 1820	
-	Transfer 1.0 FTE to	Transfer 1.0 FTE to 1820	66,862
	1820		
	Eliminated	Eliminated	66,891
Add/delete			80,139
· · · · · · · · · · · · · · · · · · ·	Transfer from fund	Transfer from fund 1610 to	66.718
	1610 to 2999	2999	55,155
Transfer from CAO to Admin Services			51,326
Admin Services			
	A THE RESERVE THE PROPERTY OF	The state of the s	79,730

-	Transfer .60 from fund 2195 to 1010	Transfer .60 from fund 2195 to 1010	60,366
-	Transfer .51 from	Transfer .51 from fund	27,777
of subministration and a subministration of the subministration of t	fund 1010 to 2120	1010 to 2120	in the military to prove

		FTE Change		
			Baseline to	Proposed Y1 to
		Mickeyle to	Proposed Y1	Proposed Y2
Affected Class	ID	Baseline (A)	(B)	(C)
Senior Services Supervisor	2721	-	(1.00)	+
	400 (020 200 200 215)	THE SHARE SHARE AND ADDRESS OF THE SHARE S	ATTE A LONG OF THE STREET OF THE STREET COME	
Senior Services Supervisor	5269	0.00	CONTRACTOR OF THE PARTY OF THE	(0.59)
Samor Sarvices Supervisor	3203	0.00	_	(0.33)
Sergeant of Police (PERS)	22440	5.00	-	-
·				
	34363			
Special Assistant to the	32195	(0.10)	-	-
Mayor				
Particular de la companya de la comp	(D) Specific to A straight			vijas saucesiana preparation
		etc		
Special Assistant to the	32225	(0.10)		
Mayor	52225	. (0.10)		•
	i			
Special Assistant to the Mayor	32226	(0.10)	•	-
		AL MODERN C. T		
Specialty Combination Insp,	32359	-	(1.00)	-
Senior	unpermedicinis	NINGSTRUMENT OF THE PARTY OF TH		- Industrial Composition (Composition II)
Specialty Combination	线型数据键 2327		(1.00)	
Inspector	2027	_	(1.00)	_
Specialty Combination	5309	-	(1.00)	- ;
Inspector	ı	i i	1	

NOTES on FTE change			
			Annual Raw Salary per 1.0
(A)	(B)	(C)	FTE
	Eliminated	Eliminated	71,291
		The state of the s	
-		Eliminated Second Year	75,046
Charles de la			
Add to maintain Sergeant to Police Officer ratio	-	-	118,789
Once Officer racio			
Transfer 0.10 FTE from			87,470
1610 to 1010 due to SRA			
reduction			
Transfer 0.10 FTE from			122,548
1610 to 1010 due to SRA reduction			
Transfer 0.10 FTE from			122,549
1610 to 1010			122,349
	Eliminated	Eliminated	75,454
CHERRITORIS SALIKO 1607 S NEDERLEGGE CONSTRUCTOR		Anti-Alabaharan janggaba (con an 1)	
<u> </u>	Ellminated	Eliminated	74,579
THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND ADDRESS O	Ellminated	Eliminated	74,579
ļ			l

		FTE Change		
1			Baseline to	
		Middyle to	Proposed YI	Proposed Y2
Affected Class	ID .	Baseline (A)	(6)	(C)
	4186			9.用电压性器
Storekeeper ()	3579	-	(1.00)	
Student Trainee, PT	18806		(1.00)	
			(2.00)	
	A SOL			
Student Trainee, PT	31498	(0.00)	(0.18)	-
			HO DIES	
Student Trainee, PT	32369	-	(0.50)	-
Student Trainee, PT	34268	_	1.00	-
Systems Analyst III	932	1.00	STREET STREET	
	+ 1			
Tax Auditor III	32493	(1,00)	-	-
CONTRACT LAST CONTRACTOR OF CO	Uporto hap of water large	rente descriptor e parte ser a sulla	epastanijansaarasens	i i i i i i i i i i i i i i i i i i i
Tax Enforcement Officer II	33856	0.90	-	•
AND THE PERSON OF THE PERSON O	<u>स्थित्रभूमका शतका निर्मा</u>	[-[-]-[-]-[-]-[-]-[-]-[-]-[-]-[-]-[-]-[en seralungalan belah	
Tax Enforcement Officer III	32489	(1.00)	-	**
College (market property and a market	तकत्रकारमञ्जूषित्रका	Personalismostaria	SSORIE POVIOU EN HUITU	nemerlanderalikundrinskere
Telecommunication	11625	1.00	(1.00)	THE PROPERTY OF THE PROPERTY O
Systems Engineer			,	
	18053			
Temporary Recreation Spec	18953	-	0.40	-
1, 31, 71				

NOTES on FTE change			
			Annual Raw
:			Salary per 1.0
(A)	(B)	(0)	FTE
			建筑地 里,816
-	Eliminated	Eliminated	52,382
		TO MAN TO THE PROPERTY OF THE	
	Transfer from fund	Transfer from fund 2211	40,664
SCHOOL STREET, STREET, SAID SAID STREET, SAID	2211 to 2231	to 2231	
	Eliminated	Eliminated	14,496
	Eliminated	Eliminated	7.071
			7,971
	ADD	ADD	21,237
Transfer in from PWA			83,750
Transfer from CAO to			71,292
Admin Servíces			
The state of the s			
Transfer from CAO to			60,747
Admin Services			
Transfer from CAO to			71,292
Admin Services			
Unfreeze	Eliminated	Eliminated	87.239
Uniteeze	Eliminateu	ciniminarea	67,239
Alleranderwirter (Allerander Market)			
	Transfer from fund	Transfer from fund 1010	13,721
	1010 to 1820	to 1820	

	į	FTE Change		· · · · · · · · · · · · · · · · · · ·
			Baseline to	Proposed Y1 to
		Midcyle to	Proposed Y I	Proposed Y2
Affected Class	IB .	Paseline (A)	(6)	(1)
Temporary Recreation	27160	•	0.04	-
Specialist, PT	Umpeli Dan Britis	· ·		
Treasury Analyst	3003	(0.40)	-	THE PROPERTY OF THE PARTY OF TH
Urban Economic Analyst I	33615	-	(1.00)	-
Urban Economic Analyst II	34148	1.00		-
Urban Economic Analyst II	34149	1.00	(1.00)	-
Urban Economic	34073	1.00	-	-
Coordinator	District Control (C)		les messer de la companya del companya del companya de la companya	วากระการเการกระการ
Watershed Program	3399	-	0.04	(0.04)
Supervisor				HERRICAL PROPERTY FOR THE
Youth Sports Program Coordinator	10920	-	(0.50)	-
Grand Total		189.44	(36.37)	42.00

		Annual Raw
		5 1 1
		Salary per 1.0
(8)	(C)	FIG
Transfer .04 FTE from GPF	Transfer .04 FTE from GPF	1,21
		77,42
ADD/DELETE	ADD/DELETE	56,38
	. Which Articles is a season in principal control of the season in the s	restrictions are reserved
p. gentlinkerpoornendakerbetonende		72,31
	But Care But and the late of the second of t	
Technical correction -	Technical correction -	72,31
originally inputted	originally inputted	
incorrectly in GPF	incorrectly in GPF	
		101,24
Transfer .04 from		89,63
fund 3100 to 2230		-10-11-2
	Transfer 0 50 5TE to 5 and	60,67
Fund 1820	1820	60,67
	Patrician accompanie programa accompa	
	Transfer .04 FTE from GPF ADD/DELETE Technical correction - originally inputted incorrectly in GPF Transfer .04 from fund 3100 to 2230 Transfer 0.50 FTE to	Transfer .04 FTE from GPF GPF ADD/DELETE ADD/DELETE ADD/DELETE Technical correction - originally inputted incorrectly in GPF Transfer .04 from fund 3100 to 2230 Transfer 0.50 FTE to Transfer 0.50 FTE to Fund

ATTACHMENT B

CITY OF OAKLAND

Required Communications and Recommendations

Fiscal Year Ended June 30, 2009

Required Communications and Recommendations Fiscal Year Ended June 30, 2009

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MACIAS GINI & OCONNELL LLE CAPEITIANT Public Accountants & Management Consultents

OAKIAND 565 14* Street, \$4 Ploor Oaldand, CA 94612 510.273.8974

MACHAMENTO

WALNUT CREEK

LOS ANGELES

MEMPORT REALLY

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 fimd, 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, titis 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 fine 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 (intertial ixmtrol) 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 lunited 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 eniployees, in the normal course of performing their assigned firections, 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 peraconol, 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 unplementing 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

Maria Mini & C Cumb 2 LU

Certified Public Accountants Oakland, California

November 25, 2009

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

L The Auditor's Responsibility Under U.S. Generally Accepted Auditing Standards and OMB Circular A-t33

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 fmancial 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 fiee of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a dhect 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 ophion 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. Accordingty, 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 hi the City's comprejensive 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.

Required Communications and Recommendations Fiscal Year Ended June 30, 2009

REQUIRED COMMUNICATIONS (Continoed)

IIL Planned Scope and Timing of the Audit

We performed the audh 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 Chy 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 Attomey'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. Uhimately, the Chy'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 currect events and assumptions about fiture events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that fiture events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Fair value of threstments. 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.

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.

Difficuitiea 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 appropriale 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, citter 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.

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.

Required Communications and Recommendations Fiscal Year Ended June 30, 2009

SCHEDULE OF RECOMMENDATIONS AND RESPONSES

Comment No. 2009-1 – Material Weakness Internal Service Fond Deficits

Governments a Sen use into nai service fimds 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 find 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 fimd under GAAP.

The City has not set user fees to recover the fill cost of services. Due to the deficiency in charges thr services, the internal service finds 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 not assets deficit of internal service funds grew by \$3.1 million and the overall borrowings fivan the General Fund grew by \$1.7 million.

The City has acknowledged this matter as significant and has made an effort to take conective measures. The City prepared a "rebalancing plan" for its internal service fimds, which was first adopted thr the fiscal year 2005-07 policy budget, which attempted to cure the internal service thind 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 find 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 thinds.

The need thr 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 finds 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 line 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 thil cost of providing goods or services within a reasonable period of time, then the use of internal service funds is no longer appropriete under GAAP and should not be used fca financial reporting purposes.

Management Response:

During the 2009-11 budget, the City revised the repayment plan for the internal service funds to eliminate the fimds 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 fimds, as required by the financial policies and barring any fiscal emergencies – will, in essence, expedite the "repayment" of the oegative 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.

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 fimds, Equipment. Radio, Facilities, Raproduction and Central Stores. Governments often use internal service fimds 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 fimds 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 fimd 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 though fees or charges. Therethre, if the City does not intend to recover the full cost of providing goods or services, then the use of internal service fimds 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 interfind 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 thr internal service fimds 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 finds continued to worsen, and the rebalancing plan has been restrictored. 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 Comminity 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. Therethre, 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.

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.

Statius:

Management held a meeting among CEDA, the Public Works Agency, and the Finance and Management Agency to identity 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 thformation. The FY2008 PFRS report disclosed a sixyear 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 firm 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 aumual pension cost and changes to net pension assets.

Status:

This has been fully unplemented.

ATTACHMENT C

Detail of Repayment Schedules for Funds 1100 and 4100

SELF-INSURANCE FUND [1100] FINANCIAL PROJECTION

Beginulag Pund Deficit 5 f21,171,561)	1	Revenues		1			Amount of Transfer			
	I		Total	Total ibpenditures	Total Coatribution to Pund Balance	Year- End	GPF	Non-GPF	Change tn	Increase
	1) Fund	% of Total Rev	Revenues			Fund Balance	Portion	Portion	Ttansfer	in Snbsidy
2013-14			22,979,358	20,771,353	2,208,005	(18,963,556)	19,454,567	3,524,791	1,964,731	9%
	1720	0.87%	200,000					1-1-1-1-1-1		
	2310	1.43%	327,904	11:11:11:11:11:11:11:11:11:11:11:11:11:	-					3:1:1:1:1:1:1:1:1:1:1:1:1:1:1:1:1:1:1:1
	3100	B.71%	2,001,863		. "		3-2-12-12-12-12-12-12-12-12-12-12-12-12-1			
	4100	2.05%	479,025		•					
	4400	0.14%	32,701			44444444				1 1 1 1 1 1 1 1 1 1 1 1 1
	7760	2.10%	483,298	14:4:4:4:4:4:4:4:4:4:4:4:4:4:4:4:4:4:4:						
	1010	84.66%	19,454,567		2,208.005					
						<u> </u>				<u> </u>
2014-15			22,979,358	20,849,803	2,129,555	(16,834,001)	19,454,567	3,524,791	-	0%
	1720	0.87%	200,000							
	2310	1.43%	327,904							
	3100	8.71%	2,001,863		•					
	4100	2.06%	479,025		•					
	4400	0.14%	32,701		•					
	7760	2.10%	483,298	34:43:43:43:43:43						
	1010	84.66%	19,454,567		2,129,555			:::::::::::::::::::::::::::::::::::::::		
				-			:			
2015-16			22,749,422	20,261,247	2,488,175	(14,345,827)	19,337,008	3,412,413	(229,936)	-1%
	1720	0.81%	185,148			3111111111111111				
	2310	1.37%	311,772							::::::::::::::::::::::::::::::::::::::
	3100	8.66%	1,968,981						<u>:</u> `:::::::::::::::::::::::::::::::::::	::::::::::::::::::::::::::::::::::::::
	4100	2,03%	461,381							
	4400	0.09%	19,523							
	7760	2.05%	465,611							
	1010	85.00%	19 337,008		2,488,175	: : : : : : : : : : : : : : : : : : : :				
			,						_	
2016-17			23,707,969	21,219,794	2,488,175	(11,857,652)	20,151,773	3,556,195	958,547	4%
	1720	0.81%			-	######################################		2-10:00:00:00		<u>:::::::::::::::::::::::::::::::::::::</u>
	2310	1,37%	324,908							
	3100	8.66%	2,051,944							
	4100	2.03%	480,821							
	4400	0.09%	20,345		-					
	7760	2.05%	485,229					<u> </u>		<u>:::::::::::::::::::::::::::::::::::::</u>
	1010	85.00%	20,151,773		2, <u>488,175</u>			<u> </u>		<u> </u>
2017-18			24,770,056	22,281,881	2,488,175	(9,369,477)	21,054,547	3,715,508	1,062,087	4%
	1720	0.81%								
	2310	<u>1.37%</u>		<u>:::::::::::::::::::::::::::::::::::::</u>	-					
	3100	8.66%								
	4100	2.03%	5 <u>02,361</u>					 	<u>```</u>	*********
	4400	0.09%						<u>:-:-:::::::::::::::::::::::::::::::::</u>	<u>.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	<u>: : : : : : : : : : : : : : : : : : : </u>
	7760	2.05%			-			<u> </u>		
	1010	85.00%	21,054,547		2,488,175			; ; ; ; ; ; ; ; ; ;		<u>:-:::::::::::::::::::::::::::::::::::</u>
			05 500 4	400:000	2	75 001 005	04 047 047	2.250.225	0=0.4%	
2018-19	4=00	A D404	25,728,177	13 240,002	2,488,175	[6,381,303]	21,868,950	3,359,326	958,121	4%
	1720	0.81%	209,390		<u>:</u> _					
	2310	1.37%	352,594		Page 1			<u> </u>	<u> </u>	

Page 1 of 2

SELF-INSURANCE FUND (1100) FINANCIAL PROJECTION

8	leghming	Reven	wes				Amotast of T	ransfer		
Fu	ınd Defidt	· · · · · · · · · · · · · · · · · · ·	Total	Total	Total Contribution	Year- Bnd	GPF	Non-GPF	Change tn	burease
\$	(21,171,561) Fund	% of Total Rev	Revenues	Expenditures	to Fund Balance	Fund Balance	Portion	Portion	Transfer	in Subsidy
	3100	8.66%	2,326,794		•					
	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	<u> </u>	26,727,497	24,239,322	2,488,175	(4,393,128)	22,718,372	4,009,125	999,320	4%
	1720	0.81%	217,323		•					
	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	25,281,613	2,488,175	(1,904,953)	23,604,319	4,165,468	1,042,291	4%
	1720	0.81%	226,006		<u> </u>				<u>:::::::::::::::::::::::::::::::::::::</u>	
	2310	1,37%	380,574		-				<u> </u>	
	3100	8.66 <u>%</u>	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	26,368,722	2,488,175	503,222	24,528,362	4,328,535	1,087,109	4%
	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		323 253 253 253			

EQUIPMENT FUND (4100) FINANCIAL PROFECTIOM

\$ [7,0\$9,377] 2013-14 1010 - General Fund: General 1710 - Recycling Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials In 1750 - Multipurpose Reserve 1760 - Telecommonications R 1884 - 2006 Housine Bond Pr 2102 - Department of Aericul 2108 - HID-CDBG 2128 - Department of Health is 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - Scate Gas Tax 2231 - State Gas Tax-Prop 42 2251 - Measure Y: Public Safet 2310 - Liehting and Landscap 2411 - Palse Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radfo / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 2014-15 1010 - General Fund: General 1770 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials h 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HijD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax 2231 - State Gas Tax		Revenues] . [Change in Pond Balance	Year- End	Impact	Rate
1010 - General Fund: General 1710 - Recycling Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials Ir 1750 - Multipurpose Reserve 1760 - Telecommonications R 1884 - 2006 Housine Bond Pr 2102 - Department of Aericuli 2108 - HUD-CDBG 2128 - Department of Health i 2172 - Alameda County. Vehic 2211 - Measure B: ACTIA 2230 - Scate Gas Tax 2231 - State Gas Tax-Prop 42 2251 - Measure Y: Public Safet 2310 - Liehting and Lendscap 2411 - False Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 2014-15 1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials hi 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax			Total Revenue	Total Expenditures	Total \$ Contribution to Repayment	Fund Balance	on CPF	Inc.
1710 - Recycling Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials Ir 1750 - Multipurpose Reserve 1760 - Telecommonications R 1884 - 2006 Housine Bond Pr 2102 - Department of Aericuli 2108 - HUD-CDBG 2128 - Department of Health is 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - Scate Gas Tax 2231 - State Gas Tax-Prop 42 2251 - Measure Y: Public Safety 2310 - Liehting and Landsscap 2411 - False Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 2014-15 1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials his 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42		% ot Total Rev	19,623,320	18,270,840	1,352,480.00	(5,706,897)	9,826,147	
1720 - Comprehensive Clean- 1740 - Hazardous Materials Ir 1750 - Multipurpose Reserve 1760 - Telecommonications R 1884 - 2006 Housine Bond Pr 2102 - Department of Aericuli 2108 - HUD-CDBG 2128 - Department of Health is 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - Scate Gas Tax 2231 - State Gas Tax-Prop 42 2251 - Measure Y: Public Safe 2310 - Liehting and Landscap 2411 - False Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials his 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - Hild-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax	al Purpose	50.07%	9,826,147	444646	677,238,47			1 : 1 : 1
1720 - Comprehensive Clean- 1740 - Hazardous Materials Ir 1750 - Multipurpose Reserve 1760 - Telecommonications R 1884 - 2006 Housine Bond Pr 2102 - Department of Aericult 2108 - HUD-CDBG 2128 - Department of Health is 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - Scate Gas Tax 2231 - State Gas Tax-Prop 42 2251 - Measure Y: Public Safet 2310 - Lighting and Landscap 2411 - False Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 014-15 1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials hi 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax		0.03%	4,972		342.6B			: : : :
1740 - Hazardous Materials In 1750 - Multipurpose Reserve 1760 - Telecommonications R 1884 - 2006 Housine Bond Pr 2102 - Department of Aericuli 2108 - HUD-CDBG 2128 - Department of Health i 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - Scate Gas Tax 2231 - State Gas Tax-Prop 42 2251 - Measure Y: Public Safet 2310 - Lighting and Landscap 2411 - False Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 014-15 1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials hi 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax	neur .	16.64%	3,266,031		225,103.02			• • • • •
1750 - Multipurpose Reserve 1760 - Telecommonications R 1884 - 2006 Housine Bond Pr 2102 - Department of Aericuli 2108 - HUD-CDBG 2128 - Department of Health i 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - Scate Gas Tax 2231 - State Gas Tax-Prop 42 2251 - Measure Y: Public Safei 2310 - Liehting and Landscap 2411 - False Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 014-15 1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials h 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HiD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax		0.01%	1,041		71.75			•
1760 - Telecommonications R 1884 - 2006 Housine Bond Pr 2102 - Department of Agricult 2108 - HUD-CDBG 2128 - Department of Health i 2172 - Alameda County, Vehic 2211 - Measure B: ACTIA 2230 - Scate Gas Tax 2231 - State Gas Tax-Prop 42 2251 - Measure Y: Public Safet 2310 - Liehting and Landscap 2411 - False Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42	e e	0.08%	15,907	- : : : : : : : : : : : : : : : : : : :	1,096.34	 	 	· · · ·
1884 - 2006 Housine Bond Pr 2102 - Department of Aericuli 2108 - HUD-CDBG 2128 - Department of Health i 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - Scate Gas Tax 2231 - State Gas Tax-Prop 42 2251 - Measure Y: Public Safet 2310 - Liehting and Landscap 2411 - False Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Boulpment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 1710 - Recycline Program 1720 - Comprehensive Clear- 1740 - Hazardous Materials h 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42		0.03%	6.019	**********	414.84		*******	••••
2102 - Department of Aericuli 2108 - HUD-CDBG 2128 - Department of Health 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - Scate Gas Tax 2231 - State Gas Tax 2231 - State Gas Tax-Prop 42 2251 - Measure Y: Public Safet 2310 - Liehting and Landscap 2411 - False Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 1710 - Recycline Program 1720 - Comprehensive Clear- 1740 - Hazardous Materials 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Program 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax 22		0.02%	3,247	 	223.79	10101010101010		••••
2108 - HUD-CDBG 2128 - Department of Health is 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - Scate Gas Tax 2231 - State Gas Tax-Prop 42 2251 - Measure Y: Public Safet 2310 - Liehting and Landscap 2411 - False Alarm Reduction 2415 - Development Service Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 1710 - Recycline Program 1720 - Comprehensive Clear-1740 - Hazardous Materials h 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax		0,00%	19	444444	LSI			
2128 - Department of Health is 2172 - Alameda County: Vehici 2211 - Measure B: ACTIA 2230 - Scate Gas Tax 2231 - State Gas Tax Prop 42 2251 - Measure Y: Public Safet 2310 - Liehting and Landscap 2411 - False Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 2760 - Grant Clearing 2760 - Grant Clearing 2760 - Grant Clearing 2760 - Telecommunications R 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42		0.15%	29,462	dalalalalala	2,030,58	.		
2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - Scate Gas Taz 2231 - State Gas Tax-Prop 42 2251 - Measure Y: Public Safet 2310 - Lighting and Landscap 2411 - False Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 014-15 1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials hi 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42	h and Human Services	0 80%	156,991		10,820,15		******	•
2211 - Measure B: ACTIA		0,14%	28,044		1,932,85			•
2230 - Scate Gas Tax 2231 - State Gas Tax-Prop 42 2251 - Measure Y: Public Safet 2310 - Liehting and Landscap 2411 - False Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 014-15 1010 - General Fund: General 1710 - Recveline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax-Prop 42	nete ite and item of the	0.02%	4,629		319.04		******	• • • • •
2231 - State Gas Tax-Prop 42 2251 - Measure Y: Public Safet 2310 - Lighting and Landscap 2411 - False Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 014-15 1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials h 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42		6.42%	1,259,010	3-1-1-1-1-1-1-	86,773,59			•
2251 - Measure Y: Public Safe' 2310 - Lighting and Landscap	2 Renlacement Funds	0.09%	1B.0S7		1,244.53			
2310 - Liehting and Landscap 2411 - False Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 014-15 1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials h 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42		0.95%	186,960	1-1-1-1-1-1-1-	12,685.67			
2411 - False Alarm Reduction 2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Boulpment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 6014-15 6016 - False 6016		10,39%	2,03B,443	4444	140,493.73			
2415 - Development Service F 2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Boulpment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 014-15 1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials h 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax		0.04%	7.920	1.1.1.1.1.1.1.	545,86			•
2416 - Traffic Safety Fund 3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 600 60		1.04%	204,726		14,110,14	4444		•
3100 - Sewer Service Fund 3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 014-15 1010 - General Fund: General 1710 - Recveline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials hi 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42		0.12%			1.561.50			
3200 - Golf Course 4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 014-15 1010 - General Fund: General 1710 - Recveline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials in 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - Hilb-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42		6.98%	1,368,936		94,350,05			
4100 - Bouipment 4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 014-15 1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials in 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - Hilb-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42	***************************************	0.10%	20,236		1,394.71			
4200 - Radio / Telecommunic 4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 014-15 1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials h 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax		2.93%		313131313131				•
4400 - City Facilities 4500 - Central Stores 7760 - Grant Clearing 014-15 1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials h 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42	ications	0.14%					- , , , , ,	
4500 - Central Stores 7760 - Grant Clearing 014-15 1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials h 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax		1.99%				: -: : : : : : : : : : : : : : : : : :		• • • •
7760 - Grant Clearing 1014-15 1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials h: 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42		0.04%						
1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials hi 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42		0.78%						
1010 - General Fund: General 1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials hi 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - Hill-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42								
1710 - Recycline Program 1720 - Comprehensive Clean- 1740 - Hazardous Materials hi 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42			19,919,058	18,443,117	1,475,941.00	(4,230,956)	9,839,829	29
1720 - Comprehensive Clean- 1740 - Hazardous Materials hi 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42	al Purpose	49.40%	9,839,829					
1740 - Hazardous Materials hi 1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - Hilb-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42		0.03%	5,239		360,169.15			
1750 - Multipurpose Reserve 1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42	1-up	16.68%	3,362,024		177,920.20			::::
1760 - Telecommunications R 1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42	hispections	0.01%	1,129		67,890.92			
1884 - 2006 Housing Bond Pr 2102 - Department of Agricult 2108 - HiD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42	<u>e</u>	0.06%			43,417,30			::::
2102 - Department of Agricult 2108 - HilD-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42		0.03%	6,366		21,447.74			
2108 - HID-CDBG 2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42	Proceeds	0.00%	0		10,594.98			::::
2128 - Department of Health a 2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42	llture	0.00%	13		5,233,32			
2172 - Alameda County: Vehic 2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42		0.15%	29,239		2,385.46			
2211 - Measure B: ACTIA 2230 - State Gas Tax 2231 - State Gas Tax-Prop 42	and Human Services	0,30%	158,382		1,277.19			
2230 - State Gas Tux 2231 - State Gas Tax-Prop 42	icle Abatement Authority	0.14%	28,044		630.92			::::
2231 - State Gas Tax-Prop 42		0.02%	3,876		311.67		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	• • • •
		6.46%	1,286,256		153.96			: ::
00F4 M . W D 11 0 C .	2 Replacement Funds	0.10%	19,09B					: ::
2251 - Measure Y: Public Safet		0.94%						: :
2310 - Liehtine and Landscape	pe Assessment District	10.59%	2,109,710		16.56			
2411 - False Alarm Reductioh	h Preeram	0.04%			9,17			:::

Page 1 of 4

EQUIPMENT PUND (4100) FINANCIAL PROJECTION

Beginning Cash Deficit		7		1	Change to Day 1 Dalan	1		
Casu Dencir		Reyeni		1	Change tn Pund Balance	Year- End	Impact	Rate
			Total	Total	Total \$ Contribution to			
\$ (7,059,377)		_	Revenue	Expenditures	Repayment	Fund Balance	on GPF	lac
	2416 - TrafRc Safety Fund	0.11%	22,656	:::::::::::::::::::::::::::::::::::::::	2,24	<u> </u>		::::::::::::::::::::::::::::::::::::::
	3100 - Sewer Service Pund	7.03%	1,399,362	11111111111111111	L11	<u> </u>		<u>::::::</u>
<u> </u>	3200 - Golf Course	0.11%	21,419	<u>;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;</u>	0.55			
	4100 - Bqulpment	1.77%	353,264	-;:::::::::::::::::::::::::::::::::::::	. 0,27	<u> </u>		
	4200 - Radio / Telecommunications	0.14%	26,131	<u> </u>	0.13			
	4400 - City Facilities	3.27%	651,507	<u> </u>	0,07	44 - 1 - 1 - 1 - 1 - 1 - 1	• : • : • : • : • : • : • :	<u> ; . ; . ;</u>
****	4500 - Central Stores	0.04%	7,204	;;;;;;;;;;;;	0.03		<u>: </u>	
	7760 - Grant Clearine	0.61%	161,641		0.02	<u> </u>		: : : : :
2015-16			20,512,540	19,180,842	1,331,698,16	(2,899,258)	10,188,109	3%
	1010 - General Fund: General Purpose	49.40%	9,839,829		<u> </u>	(2,033)	10,100,100	· · · · · ·
	1710 - Recycling Program	0.03%	5,239					
	1720 - Comprehensive Clean-up	16.08%	3,362,024				-1-1-1-1-1	••••
	1740 - Hazardous Materials Inspections	0.01%						
	1750 - Multipurpose Reserve	0.08%						
-	1760 - Telecommunications Reserve	0.03%						
	1884 - 2006 Housing Bond Proceeds	0.00%						
	2102 - Department of Aericuloire	0.00%						
	2108 - HUD-CDBG	0.15%				***********		
	2128 - Department of Health and Human Services	0,30%	159 392					
	2172 - Alameda County: Vehicle Abatement Authority	0.14%						
	2211 - Measure B: ACTIA	0.02%					*******	4
	2230 - State Gas Tax	6,46%						
	2221 - State Gas Tax-Prop 42 Replacement Funds	0.10%					1-1-1-1-1-1	••••••
	2251 - Measure Y: Public Safety Act 2004	0.94%						
	2310 - Lixhting and Landscape Assessment District	10,39%						•
	2411 - False Alarm Reduction Program	0.04%						*****
	2415 - Development Service Fund	1,07%					*******	****
	2416 - Traffic Safety Fund	0,11%					*****	•••••
*******	3100 - Sewer Service Fund	7.03%					****	
	3200 - Golf Course	0.11%						•••••
	4100 - Eaulpment	1,77%	353 264			******	******	•
	4200 - Radio / Telecommunications	0.14%	26 131			******		::::: :
	4400 - City Facilities	6,25%						****
	4500 - Central Stores	0.04%					*****	:::::
	7760 - Grant Clearing	0,31%						•
2016 17		· · · · ·	24 422 026	10040077	4 477 770 70	(4 T)2 F000	10 402 740	20/
2016-17	1010 - General Fund: General Purpose	49,40%	21,123,826	19,948,075	1,175,750.79	(1,723,508)	10,493,748	3%
	1710 - Recycling Proeram	0,03%					2121212	• • • • • • • • • • • • • • • • • • • •
	1720 - Comprehensive Clean-up	16,38%	3,362,024		 	*******	3:3:3:3:3:3:3:3:3	••••••
· · ·	1740 - Hazardous Materials Inspections	0.01%	1,129	******	*********	****		····
	1750 - Multipurpose Reserve	0.08%					1-1-1-1-1-1-1	•
	1760 - Telecommunications Reserve	0,03%					*****	
	1884 - 2006 Housing Bond Proceeds	0.00%						
	TOOL - PAAN UNISHIE DAME LINCECES	0,0070	U		<u>. • . • . • . • . • . • . • . • . • . •</u>	1+1+141+141+14		
	2102 - Department of Aericulture	0.00%	12		38888888888			

EQDIPMENT FUND (4100) FINANCIAL PROJECTION

Cash Deficit		Reven	Res]	Change tn Fnad Balance	Year- Bnd	Impact	Ra
	•		1'otal	Total	Total \$ Contribution to	l		
(7,059,277)	•		Revenue	Expenditures	Repayment	Fund Balance	on GPF	. in
	2128 - Department of Health and Human Services	0,80%	158,282	Territorie i de la compa	8.8.8.8.8.8.8.8.8.8.8.8.8.		· ; • ; • ; • ; • ; • ; •	• : • : • :
	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					
	22S1 - Measure Y: Public Safety Act 2004	0.94%	186,960					•
···	2310 - Ligdulnx and Landscape Assessment District	10.59%	2,109,710				1-1-1-1-1-1-1-	• • • • •
	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 - Boulpment	1.77%	353,264		+{+}+++++++++++++++++++++++++++++++++++		*************************************	
	4200 - Radio / Telecommunications	0.14%	26,131					
	4400 - Chy Facilities	9,82%	1,856,275	121111111111111				
	4500 - Central Stores	0.04%	7,304	***********	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
	7760 - Grant Clearing	0.81%					,	•
	7700 - Grant Greating	0,0170	101,041	***********	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>			
17-18			21,963,326	20,745,998	1,217,327.62	(506,180)	10,913,491	8 4
	1010 - General Fund: General Purpose	49.40% 98		2011 (01270	1,511,001,100	[000]100]	10// 10/17	<u> </u>
	1710 - Recycling Program	0.03%						
	1720 - Comprehensive Clean-up	16.08%	3,862,024					
	1740 - Hazardous Materials Inspections	0.01%						
· · · · · · · · · · · · · · · · · · ·	1750 - Multipurpose Reserve	0.06%	16,315					
	1760 - Telecommunications Reserve	0.03%						
	1884 - 2006 Housing Bond Proceeds	0.00%			*************			
	2102 - Department of Agriculture	0.00%	13					•••
	2108 - HDD-CDBG	0.15%	29,239		**********			
	2128 - Department of Health and Human Services	0.00%						***
	2172 - Alameda County: Vehicle Abatement Authority	0.14%						
	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%	166,960	********		**********	*****	
	2310 - Lighting and Landscape Assessment District	10.39%	2,109,710			****	*****	
		0.04%	7,920	*****	*.*.*	*********	*********	
	2411 - False Alarm Reduction Program 2415 - Development Service Fund				!+!+ +!+!+!+!+!+!+!+!+! +!	******	*******	***
		1.07%	212,974		:::::::::::::::::::::::::::::::::::::	***********		
	2416 - Traffic Safety Fund	0.11%	22,656	 		+:+:+:+:+:+:		
·	3100 - Sewer Service Fund	7.03%	1,299,262	-::::::::::::::::::::::::::::::::::::	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		******	
	3200 - Golf Course	0.11%				**********	*: *:*:*:	++++
	4100 - Equipment	1.77%	353,364					
	4200 - Radio / Telecaminunications	0.14%	28,131	-::::::::::::::::::::::::::::::::::::		•	****	• •
		13.53%	2.695,775			• • • • • • • • • • • • • • • • • • • •		• • • •
	4400 - City Facilities							
	4500 - Central Stares	0.04%	7,204					÷÷.

EQUIPMENT FUND (4100) FINANCIAL PROJECTION

Beginoling Cash Deficit	-	Reven	nes		Change ip Fund Balance	Year-End	Impact	Rate
		Reven	Total	l L Total	Total \$ Contribution to			raju;
\$ f7,059,377)			Revenue	Expenditures	Repayment	Fund Balance	on GPF	Inc.
	1010 - General Fund: General Purpose	49.40%	9,039,829	<u> </u>		:::::::::::::::::::::::::::::::::::::::	1:1:1:1:1:1:1:	::::::::::::::::::::::::::::::::::::::
<u> </u>	1710 - Recycling Program	0.03%	5,339	4:4:4:4:4:4:4:				::::::
	1720 - Comprehensive Clean-up	16,88%	3,362,024					<u> </u>
	1740 - Hazardous Materials Inspections	0.01%	1,129				: : : : : : : : : :	::::::
	1750 - Multipurpase Reserve	0,08%	16,315	3:3:4:4:3:3:3:3:3:3:3:3:3:3:3:3:3:3:3:3			:::::::::::::::::::::::::::::::::::::::	
	1760 - Telecommunications Reserve	0,03%	6,366	*: -: -: -: -: -: -: -: -:			: - : - : - : - : - : -	
	1884 - 2006 Housing Bond Proceeds	0.00%	0					.;.;.;:
	2102 - Department of Agriculture	0.00%	13	4:				
	2108 - HUD-CDBG	0.15%	29,339	24 24 24 24 24 24 24			-:-::::::::::::::::::::::::::::::::::::	
	2128 - Department of Health and Human Services	0.80%	158,382	-:-:-:-:-:-:			; · : · : · : · : · : ·	
	2172 - Alameda County: Vehicle Abatement Authoricy	0.14%	28,044	1 1 1 1 1 1 1 1 1 1 1			4:4:4:4:4:4:	
	2211 - Measure 8: ACTIA	0,02%	3,876	100000000000000000000000000000000000000				
	2230 - State Gas Tax	6.46%	1,266,356	3 - 1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2			4:4:4:4:4:	
	2231 - State Gas Tax-Prop 42 Replacement Funds	0.10%	19,098		.,.,.,.,.,.,.,.,.,.,.,.,.,.,.,			141111
	2251 - Measure Y: Public Safety Act 2004	0.94%	186,960					
	2310 - Lighting and Landscape Assessment District	10,89%	2,109,710					
	2411 - False Alarm Reduction Program	0.04%	7,920					
	2415 - Development Service Fund	1,07%	212,974	4:				::::::
	2416 - Traffic Safety Fund	0.11%	22,656	33333333333333				11.11.11
	3100 - Sewer Service Fund	7,03%	1,399,362					
	3200 - Golf Course	0.11%	21,419					
	4100 - Eauipment	1,77%	353,364					<u> </u>
	4200 - Radio / Telecorumunications	0.14%	28,131	1111111111111				
	4400 - City Fadlities	17.92%	3,568,355					
	4500 - Central Stores	0.04%	7,304				111111111111111111111111111111111111111	
	7760 - Grant Clearing	0,81%	161,641					

FILED OFFICE OF THE CIT + CITE+ OAKLAND

DISTRIBUTION DATE: ____6/11/13____



2013 JUN 2 | AM 8: 58

MEMORANDUM

TO: HONORABLE MAYOR & CITY COUNCIL

FRUM:

FROM: Donna Hom

SUBJECT: Affordable Housing in the Mayor's

DATE: June 11, 2013

FY 2013-15 Proposed Policy Budget

City Administrator

Date

Approval

/s/ Deanna J. Santana

6/11/13

REVISED - INFORMATION

The purpose of this information memorandum is to clarify the status of funding in the Mayor's FY 2013-15 Proposed Policy Budget and at the direction of Mayor Quan, provide her latest proposal regarding affordable housing.

The affordable housing program is one of the programs that suffered both from the dissolution of the redevelopment agency as the result of state law changes and the sequestration as a result of the federal budget reduction. Since 2011, funding for affordable housing has decreased by 85%, from \$13 million to \$2 million per fiscal year. Rising operating costs also contributes to the reduction in funding available for projects. To date, with the dissolution of redevelopment, local governments have been relatively on their own to provide for affordable housing programs, both by covering the costs of staff and policy goals.

The Mayor's FY 2013-15 Proposed Policy Budget requested to utilize \$1.8 million one-time bond funds to pay for 7 staff in year one. The Mayor further proposed to use up to \$2.6 million in one-time revenue to pay for the housing staff for year two.

Additionally, there will be no additional funding available for programs except for funds allocated by the U.S. Department of Housing and Urban Development (HUD) through the HOME Partnership grant. The City received notification that it will receive \$2,259,656 in HOME Partnership grant funds for HUD in FY 2013-14. This is \$1.7 million less than in prior years where the City received \$3.9 million. The majority of these funds will underwrite the City's Annual Notice of Funding Availability (NOFA) for affordable housing development. The City will allocate \$2 million of the HOME funds for the NOFA for affordable housing projects in FY 2013-14. This is a decrease of overall funding available for affordable housing. This is a continuous decreased funding compared with prior years (See table below):

Date: June 11, **20**13

Page 2

Summary of City of Oakland's Investment in Affordable Housing & return on the Investment from July 1, 2010 to June 30, 2013

May 24, 2013 v. 4

			Year				
1		2010-2011	2011-2012		2012-2013	. <u>.</u> -	Total
Basic Investment			•	-			
City of Oakland NOFA investmem in Oaldand affordable housing projects (1)	\$	23,663,000	\$ 4,345,000	\$	3,960,000	\$	31,968,000
Total Investment				**			
Total investment in Oakland affordable housing projects including funding from other sources (1)	\$	139,705,726	\$ 17,833,291	\$	46,055,357	\$	203,594,374
Direct Return on Investment			,				
Affordable units (1)		433	185		154		772
Affordable bedrooms (I)		934	247		162		1,343
Oakland resident construction jobs (FTE annual equivalent) (2)	•	411	52		135		599
Indirect Return on Investment (3)	,-		 ·* · · · · · · · · · · · · · · · · · ·	. :			
Taxes, permit fees, business license fees and other revenue for local government		\$9,628,053	\$ 1,229,011	\$	3,173,982	\$	14,031,046
Local wages & salaries (4)	\$	64,963,163	\$ 8,292,480	\$	21,415,741	\$_	94,671,384

Notes

¹⁾ Data from the City's Housing & Community Development Department includes both new construction and rehabilitation projections.

²⁾ Oakland residents construction jobs total based on an estimate of \$85,000/annum average wage rate for construction workers and 30% of total construction jobs were performed by Oakland Residents.

³⁾ Indirect Retum on Investment data from National Association of Home Builders "Local Impact of Home Building In Typical Metro Area" Report, dated June 2009

⁴⁾ Local wages & salaries include primary & secondary jobs in construction, professional services, wholesale & retail trade, medical, transportation and other support industries.

HONORABLE MAYOR AND CITY COUNCIL

Subject: Affordable Housing in the Mayor's FY 2013-15 Proposed Policy Budget

Date: June 11, 2013

As the result of the dissolution of redevelopment agency and federal budget sequestration, there will be a related reduction in services: there will be no new units built next year in comparison to 154 units for FY 12-13; 185 units for FY 11-12; and 433 units for FY 10-11.

Page 3

If the affordable housing program does not have the stable staff and some level of program funding, it would also impact the First Time Homebuyers program and result in the potential loss of 50 new homebuyers per fiscal year. Any Oakland projects competing for State Tax Credits would not be competitive given the small amount of local contribution to the projects. The City will also lose its ability to leverage private financing due to the small amount of local contribution to the projects.

The Mayor proposed (1) to use City claim of the "triple flip" administrative fee overpayment fund for the housing staff for year 2; (2) to adopt a policy to allocate 20%-25% of the on-going boomerang funds for the affordable housing program; and (3) to allocate 20%-25% of one-time boomerang funds for the affordable housing program.

In summary, if City Council approves the Mayor's proposal as part of the FY 2013-15 Policy Budget, it will stabilize the housing staff for two years only. If the City Council also adopts the policy to allocate 20% to 25% boomerang funds for the housing program, there will be on-going funds for affordable housing staff and projects in addition to the HOME funds to contribute to the NOFA which will allow the city to increase its affordable housing stock. If the City Council fürther adopts the policy to allocate 20% to 25% of one-time boomerang funds for the affordable housing program, there will be additional funds for the program.

Of note, if the proposed policy is enacted in FY 2015-16, there will be approximately \$3 million to \$4 million available to support this policy priority, depending on the property revenue level, each year of the General Purpose Fund commitment earmarked for the Affordable Housing program. If the proposed policy is enacted in FY 2013-14, the amount required to be set aside for Affordable Housing will have to come from current proposed budget, which will create a funding gap, and the calculation is indicated below.

- 20% of the "boomerang" fund for Y1 is \$13M x 20% = \$2.6M; 25% is \$3.25M; a difference of \$\$650K; and,
- 20% of the "boomerang" fund for Y2 is \$17M x 20% = \$3.4M; 25% is \$4.25M; a difference of \$850K.

/s/
DONNA HOM
Budget Director

Respectfully submitted,

HONORABLE MAYOR AND CITY COUNCIL
Subject: Affordable Housing in the Mayor's FY 2013-15 Proposed Policy Budget

Date: June 11, 2013

For questions please contact Michele Byrd, Director, Department of Housing and Community Development, at 238-3714.

Page 4

FILED OFFICE OF THE CITY CIER DISTRIBUTION DATE: ___6/10/13_____

Date



2013 JUN 2 1 AM 8: 58

MEMORANDUM

TO: HONORABLE MAYOR &

CITY COUNCIL

FROM: Donna Hom

Budget Director

SUBJECT: Federal and State Budgetary Actions

Standing Report

DATE: June 10, 2013

City Administrator

Approval

/s/ Scott P. Johnson

6/10/13

INFORMATION

During the May 14, 2013 and May 28, 2013 Finance and Management Committee, the Assistant City Administrator verbally reported the latest known Federal and State budgetary actions that may have financial implications to the City of Oakland. This memorandum memorialized the presentation as well as provides additional detail that has recently become available.

Federal:

Sequestration

Federal government allows each agency to have flexibility to meet the target budget reduction from Sequestration. The measures range from furloughs (Internal Revenue Service) to operational cost cuts (Information Technology). We had previously provided information in April 2013 on fiscal impacts derived from sequestration due to reduced federal funding available to our Head Start and Housing programs. Below is additional details related to the impacts of our Head Start Program.

Head Start

The impact from sequestration to the City of Oakland Head Start program is approximately \$954,467, which will take effect on September 1, 2013. Currently, the City matches approximately \$250,000 to the Head Start grant of \$18,352,486. The City also supports the program through an annual waiver of the City's Central Service costs in the amount of approximately \$2 million. The Central Service Costs include indirect support to the program from internal services such as Controller's office, payroll, human resources, legal, etc.

Currently, the program serves 1,778 children (slots). As the result of sequestration and service cost increases, the proposed Policy Budget for FY 2013-15 assumes the closure of the San Antonio and Eastmont Centers in which 102 slots of enrollment reduction would occur. However, the Mayor and City Administrator's FY 2013-15 Proposed Policy Budget proposed to

Date: June 10, 2013 Page 2

keep the Eastmont Center open, which will save 34 of slots. If the proposal is approved by the City Council, the service level will be 1,710 slots, resulting in a decrease of 68 slots.

Of note, there will not be any impacts to children who are currently registered with the program. The service impact lies on the reduction of future enrollment.

State:

In April, the State collected more income tax then expected; however, it is projected that the extra revenue will be allocated to community college and k-12 in accordance to Proposition 98.

The Governor's Office has released the May Revision to the Governor's FY 2013-14 Proposed Budget. The highlights of the revised proposal are listed below:

Overview:

- It reflects the continuation of the state's economic and budget recovery
- The national economic outlook has dimmed since the Governor's Budget and recent federal actions have slowed the pace of the state's economic growth
- In the past four months, the state has experienced a multibillion dollar increase in currentyear cash receipts. Yet, it should be noted that most, if not all of this increase will be allocated to schools as well as from the implementation of the Local Control Funding Formula.

Revenue:

- Personal income growth was adjusted downward from a 4.3% growth rate to 2.2% due to the federal government's action on not extending the 2% payroll tax reduction.
- Personal Income Tax is adjusted downwards by 4.8%; Tobacco tax downward by 2.2%; Motor Vehicle Fee downward by 20.7%; "others" downwards by 42.4%
- Sales Tax is adjusted upward by 13.6%; Corporate Tax upward by 13.3%, Insurance Tax upward by 2%; and Liquor Tax upward by 2.2%

Expenditures:

- \$2.9 billion expenditure upward adjustment for K-12 due to Prop. 98 formula
- \$467 million expenditure upward adjustment for Medi-Cal costs due to federal and court actions
- The state improved fiscal condition reduces the cost of borrowing by \$484 million.
- Expenditure upward adjustment to the CalWORKs for ijob training program
- \$72 million additional appropriation to counties for assisting the stale in reducing its prison population

HONORABLE MAYOR AND CITY COUNCIL

Subject: Federal and State Budgetary Action Standing Report

Date: June 10, 2013 Page 3

Risks:

- Increase Special Fund for Economic Uncertainties from \$232 million in the current year to \$1.11 billion in FY 2013-14
- The pace of the economic and revenue recovery is still uncertain
- Federal court actions on prison health care provision
- Rising health care costs on Medi-Cal and State employees and retirees
- There are more than 70 active pending court actions associated with former redevelopment agencies
- Federal budget action may further impact state's budget
- Projecting between now and FY 2016-17, the cost for retired state employees' health care will rise by 59%
- Still need to address significant amount of unfunded liabilities

For the entire document, see link below:

http://www.dof.ca.gov/documents/2013-14 May Revision.pdf

Respectfully submitted,

/s/

Donna Hom
Budget Director

For questions, please contact Donna Hom, Budget Director, at (510) 238-2038.

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2013: JUN 21 AM 8: 58

DISTRIBUT	TION DATE:	6/7/13



MEMORANDUM

TO: HONORABLE MAYOR & CITY COUNCIL

FROM: Katano Kasaine

SUBJECT: SEE BELOW

DATE: June 7, 2013

City Administrator

Date

Approval

/s/ Deanna J. Santana

6/7/13

REVISED INFORMATION

SUBJECT: Update on CalPERS New Rate Increases Due to Amortization and Smoothing Policy Changes Adopted by CalPERS on April 17, 2013

This information memorandum provides an update on CalPERS recent changes to its new smoothing and amortization policy that was approved on April 17, 2013. Under the new smoothing and amortization policy changes as provided in CalPERS circular letter dated April 26, 2013, investment gains and losses would be recognized over a fixed 30-year period with the increases or decreased in the rate spread directly over a 5-year period. According to CalPERS, this action will result in an increase in employer rates in the near term but lower contributions rates in the long term. The smoothing will increase the employer rate volatility in normal years but a much reduced chance of very large rate increase in extreme years if there was a large investment loss. In addition, the adoption of this new amortization and smoothing method will improve funding levels, which would reduce the funding level risk and ultimately achieve a fully funded status for its plans in thirty years. The adopted policy changes intend to protect the beneficiaries and reduce the long-term cost of benefits for all. This new change will be implemented in the June 30, 2013 actuarial valuations. A copy of the CalPERS circular letter dated April 26, 2013 is attached to this memo.

On April 5, 2013, Staff provided an information memorandum on CalPERS newly adopted actuarial assumptions being implemented with the June 30, 2011 valuation and the impact to the City's contribution. This memorandum is revising the figures to reflect the newly adopted CalPERS' rates and the new information issued by CalPERS on projected impacts on future rates effective FY 2015-16.

HONORABLE MAYOR AND CITY COUNCIL

Subject: CalPERS New Rate Increases Due to Amortization and Smoothing Policy Changes Adopted by CalPERS

on April 17, 2013

Date: June 7, 2013 Page 2

Current and New Rates from CalPERS and Projected Costs

In the previous information memorandum dated April 5, 2013, it was projected that the City's retirement contributions to CalPERS costs will increase by 20.5% in FY 2013-14 and 5.25% in FY 2014-15 respectively. Based on updated budget data, as presented in the FY 2013-15 proposed policy budget, the cost will increase by 19.5% in FY 2013-14 and an additional 8.6% is projected to increase in FY 2014-15, respectively. The table below provides the detail of the City's employer contribution rates and projected armual costs based on the FY 2013-15 Proposed Policy Budget and CalPERS' new smoothing and amortization policy changes, as well as historical rates and costs.

Table 1

	MISCELLAN	NEOUS	FIRI	£	POLICE		,	
	Annual Cost	Rate	Annual Cost	Rate ⁽³⁾	Annual Cost	Rate ⁽³⁾	Total Annual Cost	Cumulative % Change*
2006-2007	38,013,933.26	17.480	13,799,911.54	27.280	27,415,317.53	27.280	79,229,162.33	
2007-2008	42,934,740.16	19.200	14,357,867.10	26.660	30,244,078.80	26.660	87,536,686.06	
2008-2009	41,909,512.12	19.550	14,799,733.04	27.090	35,228,553.86	27.090	91,937,799.02	
2009-2010	28,609,780.59	19.590	14,450,896.34	27.448	34,554,042.38	27.448	77,614,719.31	
2010-2011	23,436,093.61	19.890	14,175,460.08	27.682	30,221,552.26	27.682	67,833,105.95	
2011-2012	31,440,003.39	23.604	13,113,234.90	28.561	21,058,342.21	28.561	65,611,580.50	
2012-2013(7)	33,044,376.00	25.115	12,465,077.00	26.479 ⁽⁴⁾	21,784,707.00	30.479 ⁽⁵⁾	67,294,160.00	
2013-2014(1)(6)	41,076,011.00	27.300	15,960,302.00	28.857	23,397,368.00	32.857	80,433,681.00	
2014-2015 ⁽¹⁾⁽⁶⁾	43,525,191.00	29.100	18,128,464.00	30.410	25,717,197.00	34.410	87,370,852.00	
201 5 -2016 ⁽⁷⁾	47,508,102.00	31.200	19,380,749.00	32.510	28,563,822.00	36.510	95,452,673.00	9.25%
2016-2017 ⁽⁷⁾	50,705,762.00	33.300	20,632,658.00	34.610	30,206,770.00	38.610	101,545,191.00	16.22%
2017-2018 ⁽⁷⁾	53,903,426.00	35.400	21,884,568.00	36.710	31,849,718.00	40.710	107,637,709.00	23.20%
2018-2019 ⁽⁷⁾	57,101,084.00	37.500	23,136,477.00	38.810	33,492,666.00	42.810	113,730,227.00	30.17%
2019-2020 ⁽⁷⁾	60,298,745.00	39.600	24,388,386.00	40.910	35,135,614.00	44.910	119,822,745.00	37.14%

⁽I) Projections

For questions please contact Katano Kasaine, Treasurer, at (510) 238-2989.

⁽²⁾ Covered Payroll is based on FY 2014-2015.

⁽³⁾ Net of Port's payment (approximately 0.489%)

⁽⁴⁾ Police rate change from 29.064% to 30.479% on 8/31/12

⁽⁵⁾ Fire rate changed from 29.064% to 26.479% on 8/31/12

⁶Computed on baseline payroll, projected as of April 12, 2013

⁽⁷⁾Projections based on CalPERS new policy change date April 26, 2013 circular letter

Note: total may not add up due to rounding

^{*} Represents % changed due to PERS new policy on amortization and smoothing methods effective FY 2015-16

HONORABLE MAYOR AND CITY COUNCIL
Subject: CalPERS New Rate Increases Due to Amortization and Smoothing Policy Changes Adopted by CalPERS

on April 17, 2013

Date: June 7, 2013

Page 3

Respectfully submitted,

KATANO KASAINE Treasurer, Treasury Division

Attachments (1) -- CalPERS April 26, 2013 Letter



California Public Employees' Retirement System P.O. Box 942709 Sacramento, CA 94229-2709 (888) CalPERS (or 888-225-7377)

TTY: (877) 249-7442 www.calpers.ca.goV Reference No.:

Circular Letter No.: 200-019-13 Distribution: VI

Special:

Circular Letter

Aprii 26, 2013

TO:

ALL PUBLIC AGENCY EMPLOYERS

SUBJECT: EMPLOYER RATE INCREASES DUE TO AMORTIZATION

AND SMOOTHING POLICY CHANGES

The purpose of this Circular Letter is to inform you of recent changes to the CalPERS amortization and smoothing policies. These changes are expected to increase employer contribution rates in the near term but result in lower contribution rates in the long term.

Background

At the April 17, 2013 meeting, the CalPERS Board of Administration approved a recommendation to change the CalPERS amortization and smoothing policies. Prior to this change, CalPERS employed an amortization and smoothing policy which spread investment returns over a 15-year period with experience gains and losses paid for over a rolling 30-year period. After this change, CalPERS will employ an amortization and smoothing policy that will pay for all gains and losses over a fixed 30-year period with the increases or decreases in the rate spread directly over a 5-year period.

The new amortization and smoothing policy will be used for the first time in the June 30, 2013 actuarial valuations. These valuations will be performed in the fall of 2014 and will set employer contribution rates for the Fiscal Year 2015-16.

Analysis

The current amortization and smoothing policy was designed to reduce volatility in employer contribution rates. The policy has accomplished this goal fairly well since its adoption, however a number of concerns have developed:

- The use of an actuarial value of assets corridor can lead to significant single year increases to rates in years when there are large investment losses.
- The use of long asset smoothing periods and long rolling amortization periods result in slow progress toward full funding.
- The use of an actuarial value of assets requires the disclosure of two different funded statuses and unfunded liability numbers in actuarial valuation reports. This adds confusion and inhibits transparency.
- The use of rolling amortization and long asset smoothing periods makes it difficult for employers to predict when contribution rates will peak and how high that peak will be.

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 The use of rolling amortization and asset smoothing periods may result in additional calculations for the new accounting standards. These calculations would be avoided with a quicker funded status recovery.

The adoption of the new smoothing and amortization policies will change future employer contribution rates. Changes are as follows:

- Funding levels will improve, which will reduce the funding level risk. The new methods will put your plan on a path to be fully funded in 30 years.
- Your plan will experience more rate volatility in normal years, but a much reduced chance of very large rate increases in years when there are large investment losses.
- Contribution rates in the near term will increase.
- Long tenn contribution rates will be lower.
- There will be greater transparency about the timing and impact of future employer contribution rate changes.
- The new policy eliminates the need for an actuarial value of assets. As a result, there will be only one funded status and unfunded liability in actuarial reports.
- There will be less confusion when the new accounting standards are implemented since there will be no need for extra liability calculations.

Expected Rate Increases Due to Changes

The following table can be used to gauge your agency's expected increase in employer contribution rates under the new amortization and smoothing policy.

The illustrated rates are based on public agency asset volatility ratios. The asset volatility ratio (AVR) is an agency's assets divided by their annual payroll. This ratio provides a measure of how sensitive an agency's contribution rate will be due to investment returns. For pooled plans, the AVR is the asset volatility ratio of the pool. Your plans AVR is provided in the risk analysis section of your annual actuarial report. The table shows the projected increases in employer contribution rates for Fiscal Years 2015-16 through 2019-20, assuming CalPERS earns 7.50 percent after 2011-12. Projections for Fiscal Year 2014-15 are not affected. As an extreme example, we have included a plan with an AVR of 15.

Cumulative Projected Increase in Employer Contribution Rate beyond the Projected Fiscal Year 2014-15 Rate

Fiscal Year	AVR of 4	AVR of 6	AVR of 8	AVR of 10	AVR of 15
2015 – 2016	1.1%	1.7%	2.2%	2.8%	4.2%
2016 – 2017	2.2%	3.4%	4.4%	5.6%	8.4%
2017 – 2018	3.3%	5.1%	6.6%	8.4%	12.6%
2018 – 2019	4.4%	6.8%	8.8%	11.2%	16.8%
2019 – 2020	5.5%	8.5%	11.0%	14.0%	21.0%

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For example, suppose your agency has an estimated 2014-15 contribution rate of 14.5 percent and an AVR of 4. Referring to the table above, under the AVR of 4 column, you can expect to see a 1.1 percent increase in your current employer contribution rate for 2015-16 resulting in a 15.6 percent rate, a 2.2 percent increase for 2016-17 for a 16.7 percent rate, and so forth until the rate reaches an expected maximum of 20.0 percent in Fiscal Year 2019-20.

Be aware these are only estimates since we do not know the final return on investments beyond June 30, 2012. Your employer rate will also differ due to your own plans demographic experience, or if you are in a pool, due to the pool's demographic experience.

Overall, these contribution increases will result in your plan being better funded in time and will ultimately result in lower contribution rates.

If you have any questions, please call our CalPERS Customer Contact Center at 888 CalPERS (or 888-225-7377).

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