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OFFICE OF THE CITY CLERK
OAKLAND
2014 JUN 19 PM 6:15

AGENDA REPORT

TO: HENRY L. GARDNER
INTERIM CITY ADMINISTRATOR

FROM: Sarah T. Schlenk
Interim Budget Director

SUBJECT: Supplemental Report on FY
2014-15 Midcycle Budget
ERRATA #1

DATE: June 18, 2014

City Administrator
Approval

Date

6/19/14

COUNCIL DISTRICT: City-Wide

REASON FOR SUPPLEMENTAL

The purpose for this supplemental report is to transmit to the City Council a list of correction (a.k.a. errata) to the original proposed budget as published on May 23, 2014 and discussed at the Special City Council meeting on June 2, 2014.

OUTCOME

With the proposed errata changes described below, the proposed GPF increase now totals \$29,877,358 for a total adjusted budget of \$489,749,824. The proposed Other (non-GPF) Funds increase totals approximately \$24.5 million for a total adjusted **All Funds** budget of \$1,144,465,890 in expenditures and \$1,144,550,101 in revenues.

ANALYSIS

General

In the transmittal letter dated May 22, 2014 (top of page 2), there is a reference to funding additional helicopter hours through a separate action, using non-General Purpose Fund (GPF) sources. The statement incorrectly indicated the funding would result in the helicopter to be available 40 hours per week. Unfortunately, the funding is only enough for an additional 8 flight hours per week – up from existing funding that allows 8 flight hours per week, for a maximum total of 16 flight hours per week.

General Purpose Fund – Exhibit 1

B11 (Page 1) (New): To budget for the correct accounting treatment of credit card merchant fees. Similar to line B5 – this action is budget neutral. The revised proposal increases revenues and expenditures by \$664,000 in the Revenue Management Bureau.

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E10 (Page 3): Reduce the amount added to GPF reserve by \$500,000 from \$1.16 million to \$0.66 million.

E11 (Page 3) (New): Reserve \$500,000 for an Oakland Public Library contingency for potential future funding deficiencies due to increasing shortfalls in Measure Q as a result of expenditure growth outpacing revenue growth.

Other (Non-GPF) Funds – Exhibit 2

Section F (Page 2) – Multipurpose Reserve Fund (1750): The original proposed midcycle budget amendments assumed the changes reflected in the May 20th report to Council and Resolution No. 84993 C.M.S., were adjustments to the existing budget. Staff identified the error and determined these referenced numbers were gross. The proposed changes to Fund 1750 are much more modest with a net increase to the fund of just under \$250,000. This also corrects the response to a question that was published on Friday, June 6th regarding the transfer to fund balance within Fund 1750. The transfer to fund balance is actually proposed to only slightly increase by \$22,500 from \$380,000 to just over \$400,000. As a reminder, this fund has a historical negative fund balance, and this transfer to fund balance will help pay down the negative fund balance over time.

Section Z (Page 7) – Central District Tax Allocation Bond, Series 2003 Fund (5611): Corrects the changes to reflect the reconciliation for the accounting treatment is included in the May 20th report to Council and Resolution No. 84993 C.M.S. revenue projection. Additionally, the revision includes a partial allocation of the proposed new Program Analyst III and other operating costs.

Section AA (Page 8) – Central District Tax Allocation Bond, Series 2009T Fund (5613): Corrects the changes to reflect the reconciliation for the accounting treatment is included in the May 20th report to Council and Resolution No. 84993 C.M.S. revenue projection. Additionally, the revision includes a partial allocation of the proposed new Program Analyst III and other operating costs.

Section AC (Page 8) (new) – Trade Corridor Improvement Fund (TCIF) State Grant (2129): Allocates 2.60 positions from Fund 5671 and \$125,000 of Environmental Services project staff costs from the Army Base Leasing Fund to the Grant Fund per the grant budget allocation.

Section AD (Page 8) (new) – Army Base Leasing Fund (5671): Transfer 2.60 positions to Fund 2129 and \$125,000 of Environmental Services project staff costs to the TCIF Grant Fund per the grant budget allocation from the Army Base Fund.

Section AE (Page 8) (revised) – All Other Funds: Technical adjustments to balance other funds.

OTHER ISSUES/CLARIFICATIONS

Consumer Price Index (CPI) City Council Salary Increase

In Exhibit 1, line D3 provides for a 2.4 percent increase in the City Council salaries per the Public Ethics Commission (PEC) recommendation for a total burdened cost of \$23,481. The proposed *budgeted cost* for the CPI increase is calculated based on the maximum annual salary amount currently received by Councilmembers. This budgeted amount includes a discount attributed to years when the City Council declined either part or all of the approved PEC increase. The proposed budget is based on an annual salary for Councilmembers totaling \$76,100 for FY 2014-15. The PEC authorized a salary amount totaling \$81,550.11, which does not factor in any years that the recommended increase was declined by Council.

The PEC recommended salary amount will be effective July 1, 2014. The Council can decide to accept a salary at a lesser amount as it has done in the past. Staff understands that Council President Kernighan will bring forward such action for consideration on July 15, 2014. The fully burdened cost to accept the salary authorized by the PEC for all Councilmembers would be an additional \$73,159 for a total cost of \$96,640 (includes \$23,481 in burdened costs as detailed above).

Election Costs

After the Midcycle budget proposal was submitted to the City Council, staff learned of several proposed charter amendments that will potentially be placed on the November 2014 ballot. At this point, it is difficult to estimate total election costs due to a number of factors that include, but are not limited to: the total number of City and County measures, the number of candidates that will be placed on the ballot, and rounds of rank choice processing. The final election costs will not be available until several months after the November 2014 election. Staff does not have sufficient information to request an additional appropriation at this time, but will report back to the City Council after the November 2014 election in the event that an additional appropriation is required.

Attached to this supplemental report is a revised resolution and associated exhibits.

Respectfully submitted,



SARAH SCHLENK
Interim Budget Director
City Administrator's Office

Attachments:

- Revised Proposed FY 2014-15 Midcycle Budget Resolution*
- Exhibit 1: Midcycle Amendments to General Purpose Fund*
- Exhibit 2: Midcycle Amendments to Other Funds*
- Exhibit 3: Midcycle Amendments to Revenue*

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OAKLAND CITY COUNCIL

RESOLUTION NO. _____ C.M.S.

RESOLUTION AMENDING THE CITY OF OAKLAND'S FISCAL YEAR 2013-15 BIENNIAL BUDGET, WHICH WAS ADOPTED PURSUANT TO RESOLUTION NO. 84466 C.M.S. ON JUNE 27, 2013 AND AMENDED BY RESOLUTION NO. 84897 C.M.S. ON MARCH 18, 2014; TO: (1) INCREASE THE FISCAL YEAR 2014-15 REVENUE PROJECTION IN THE GENERAL PURPOSE FUND (GPF) BY \$29,877,358; (2) APPROPRIATE ADDITIONAL FISCAL YEAR 2014-15 GPF EXPENDITURES IN AN AMOUNT NOT TO EXCEED \$29,877,358; (3) INCREASE THE FISCAL YEAR 2014-15 GPF RESERVE IN AN AMOUNT OF \$1,567,653, PLUS AN ADDITIONAL APPROPRIATION TO THE RESERVE OF \$663,075; (4) INCREASE FISCAL YEAR 2014-15 APPROPRIATIONS IN OTHER (NON-GPF) FUNDS BY \$24,466,381.

WHEREAS, the City Council adopted Resolution No. 84466 C.M.S. on June 27, 2013 adopting the FY 2013-15 biennial budget, and appropriating certain funds to provide for the expenditures proposed by the said budget; and

WHEREAS, the City Council amended the FY 2013-15 biennial budget on March 18, 2013; and

WHEREAS, the City Council has reviewed proposed variances in FY 2014-15 revenues and expenditures as part of the Midcycle budget review; now, therefore be it

RESOLVED: That the City's FY 2014-15 Midcycle Policy Budget is hereby amended to include adjustments presented by the City Administrator in Exhibit 1 for the GPF, subject to additional amendments that may be presented and adopted on the floor, which amendments will be incorporated into Exhibit 1; and be it

FURTHER RESOLVED: That to meet the 7.5% of General Purpose Fund reserve requirement \$1,567,653 is to be reserved in the General Purpose fund, plus an additional \$663,075 for unforeseeable events, economic uncertainty, and unfunded liabilities; and

FURTHER RESOLVED: That Exhibit 1 presents the General Purpose Fund expenditure amendments totaling \$29,877,358 the FY 2013-15 Policy Budget (Resolution 84466 C.M.S.), which authorized expenditures of \$455,294,399 in FY 2013-14 and \$459,872,466 in FY 2014-15; and

FURTHER RESOLVED: That Exhibit 2 presents Non-General Purpose Fund expenditure amendments to the FY 2013-15 Policy Budget (Resolution 84466 C.M.S.) in FY 2014-15; and

FURTHER RESOLVED: That Exhibit 3 presents General Purpose Fund revenue amendments to the FY 2013-15 Policy Budget (Resolution #84466 C.M.S. in FY 2014-15).

IN COUNCIL, OAKLAND, CALIFORNIA, _____

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, GALLO, GIBSON MCELHANEY, KALB, KAPLAN, REID, SCHAAF and PRESIDENT KERNIGHAN

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

LaTonda Simmons
City Clerk and Clerk of the Council
of the City of Oakland, California

MIDCYCLE AMENDMENTS TO 2014-15 BUDGET - EXHIBIT 1

General Purpose Fund (GPF/1010)

ITEM No. Description	Department	EXPENDITURES				REVENUES			
		Ongoing	One-time	Combined	FTE	Ongoing	One-time	Combined	
FY 2013-15 ADOPTED POLICY BUDGET									
A1	Adopted Budget		\$ 446,935,896	\$ 12,936,570	\$ 459,872,466	2,198.32	\$ 441,895,422	\$ 17,977,044	\$ 459,872,466
REVENUE AND TECHNICAL EXPENDITURE ADJUSTMENTS									
B1	Projected increase in Real Estate Transfer Tax (RETT) (one-time defined as above \$40 million)	City-Wide	\$ -	\$ -	\$ -	-	\$ -	\$ 11,020,000	\$ 11,020,000
B2	Adjustment to various ongoing revenue categories (see revenue chart for details-Exhibit 3)	City-Wide	\$ -	\$ -	\$ -	-	\$ (2,929,565)		\$ (2,929,565)
B3	FY13-14 year-end fund balance projection based on FY13-14 Q3	City-Wide	\$ -	\$ -	\$ -	-	\$ -	\$ 15,759,763	\$ 15,759,763
B4	Additional FY13-14 year-end fund balance projection (RETT)	City-Wide	\$ -	\$ -	\$ -	-	\$ -	\$ 500,000	\$ 500,000
B5	Correct accounting treatment for parking citation revenue; budget neutral - offsetting expense	Finance	\$ 2,800,000	\$ -	\$ 2,800,000		\$ 2,800,000	\$ -	\$ 2,800,000
B6	Eliminate expired 8.85% give-backs on vacant sworn Fire positions (system error correction)	Fire	\$ 1,206,304	\$ -	\$ 1,206,304	-	\$ -	\$ -	\$ -
B7	Savings assumed for Internal Service Fund -- creation delayed	ITD	\$ -	\$ 1,350,000	\$ 1,350,000	-	\$ -	\$ -	\$ -
B8	Approved Cost of Living Adjustment (COLA) for vacant sworn Police positions (system error correction)	Police	\$ 1,431,698	\$ -	\$ 1,431,698	-	\$ -	\$ -	\$ -
B9	Unrealized savings assumed from merging Police and Fire fiscal units; merger deemed unfeasible	Police/Fire	\$ 500,000	\$ -	\$ 500,000	-	\$ -	\$ -	\$ -
B10	Increase in Central Service Overhead recoveries (mostly due to COLA impact on other Funds), partially offset by various other position changes	City-Wide	\$ (826,680)	\$ -	\$ (826,680)	8.46	\$ -	\$ -	\$ -
B11	Correct accounting treatment for credit card merchant fees; budget neutral - offsetting expense	Finance	\$ 664,000	\$ -	\$ 664,000		\$ 664,000	\$ -	\$ 664,000
SUB-TOTAL -- REVENUE AND TECHNICAL EXPENDITURE ADJUSTMENTS			\$ 5,775,322	\$ 1,350,000	\$ 7,125,322	8.46	\$ 534,435	\$ 27,279,763	\$ 27,814,198
APPROVED BY CITY COUNCIL DURING FY 2013-14 OR REQUIRED									
C1	Negotiated Cost of Living Adjustment (COLA) and other economic item increases for Civilians (including Temporary Part-Time)	City-Wide	\$ 3,446,473	\$ -	\$ 3,446,473	-	\$ -	\$ -	\$ -
C2	Projected savings from one-time appropriation of \$6.0 million in FY13-14 to cover approved COLA for Civilians	City-Wide		\$ (2,000,000)	\$ (2,000,000)	-	\$ -	\$ -	\$ -
C3	Add Grant Writer (City Administrative Analyst)	CAO	\$ 152,412	\$ -	\$ 152,412	1.00	\$ -	\$ -	\$ -
C4	Citywide website investment -- Digital Front Door (additional \$50k allocated from other eligible sources)	CAO	\$ -	\$ 75,000	\$ 75,000	-	\$ -	\$ -	\$ -
C5	Civilian Fire Marshall funding gap	Fire	\$ 98,249	\$ -	\$ 98,249	-	\$ -	\$ -	\$ -
C6	Increase Kids First! Set aside for FY 2014-15 based on increases in revenue from the adopted budget	Non-Departmental	\$ -	\$ 543,673	\$ 543,673	-	\$ -	\$ -	\$ -
C7	Kids First! reconciliation (FY 2012-13) based year-end audit	Non-Departmental	\$ -	\$ 1,978,537	\$ 1,978,537	-	\$ -	\$ -	\$ -
C8	Debt Service for IT systems upgrades (\$1 million previously set-aside in FY14-15 budget)	ITD	\$ -	\$ 2,745,629	\$ 2,745,629	-	\$ -	\$ -	\$ -
C9	Payment Card Industry (PCI) Compliance Audit (tech refresh security & hardware/software is one-time)	ITD	\$ 215,000	\$ 310,000	\$ 525,000	-	\$ -	\$ -	\$ -
C10	Transfer position to GPF/1010 from the Development Services Fund (2415) following implementation of Accela; adjustment necessary based on eligible work	ITD	\$ 101,960	\$ -	\$ 101,960	0.30	\$ -	\$ -	\$ -
C11	Budget system purchase and implementation; Public Sector Budget system no longer supported by Oracle (ongoing cost after Y1 is estimated to be \$100k)	ITD	\$ 3,000	\$ 347,000	\$ 350,000	-	\$ -	\$ -	\$ -
C12	COPS Grant Match	Police	\$ -	\$ 448,757	\$ 448,757	-	\$ -	\$ -	\$ -
C13	Negotiated Settlement Agreement (NSA) Monitor funding	Police	\$ -	\$ 553,000	\$ 553,000	-	\$ -	\$ -	\$ -

MIDCYCLE AMENDMENTS TO 2014-15 BUDGET - EXHIBIT 1

General Purpose Fund (GPF/1010)

ITEM No.	Description	Department	EXPENDITURES				REVENUES		
			Ongoing	One-time	Combined	FTE	Ongoing	One-time	Combined
C14	Add 4.0 Animal Control Attendants, PT and \$50k operating and maintenance (O&M) costs (approved during FY13-14); one-time funding while alternatives for Animal Shelter operations are explored	Police	\$ -	\$ 245,252	\$ 245,252	4.00	\$ -	\$ -	\$ -
C15	Transfer positions to GPF/1010 from the Mandatory Refuse Program Fund (1700) based on projected eligible work performed	Finance	\$ 828,200	\$ -	\$ 828,200	5.51	\$ -	\$ -	\$ -
C16	Installation/replacement of parking meters; budget neutral - offsetting expense	Public Works	\$ 1,923,649	\$ -	\$ 1,923,649	-	\$ 2,003,160	\$ -	\$ 2,003,160
C17	GPF/1010 7.5% Reserve reconciliation	City-Wide	\$ -	\$ 1,567,653	\$ 1,567,653	-	\$ -	\$ -	\$ -
SUB-TOTAL -- APPROVED BY CITY COUNCIL DURING FY 2013-14 OR REQUIRED			\$ 6,768,943	\$ 6,814,501	\$ 13,583,444	10.81	\$ 2,003,160	\$ -	\$ 2,003,160

CONSISTENT WITH PREVIOUS COUNCIL POLICY DIRECTION

D1	Transfer Public Information Officer (PIO) position to GPF/1010 from the Telecommunications Fund (1760)	CAO	\$ 146,605	\$ -	\$ 146,605	1.00	\$ -	\$ -	\$ -
D2	Transfer Special Assistant (Mayor's PIO) to GPF/1010 from the Telecommunications Fund (1760)	Mayor's Office	\$ 82,465	\$ -	\$ 82,465	0.50	\$ -	\$ -	\$ -
D3	City Council salary increase recommended by the Public Ethics Commission (2.4%) subject to council approval	Council	\$ 23,481	\$ -	\$ 23,481	-	\$ -	\$ -	\$ -
D4	Continue funding for Walking Tours -- Program Analyst II, PPT (filled position)	EWD	\$ 63,332	\$ -	\$ 63,332	0.50	\$ -	\$ -	\$ -
D5	Year-round Youth Internship Program (Program Analyst II)	EWD	\$ 114,310	\$ -	\$ 114,310	1.00	\$ -	\$ -	\$ -
D6	West Oakland Resource Center bridge funding continued; shift to billboard revenue beginning FY15-16	EWD	\$ -	\$ 250,000	\$ 250,000	-	\$ -	\$ -	\$ -
D7	Increase position that supports Cultural Art Grants Program from part-time to full-time	EWD	\$ 73,303	\$ -	\$ 73,303	0.50	\$ -	\$ -	\$ -
D8	Ceasefire supplemental funding for additional case managers and stipend funds (Department should seek grants or potentially incorporate in a new safety measure beyond FY14-15)	Human Services	\$ -	\$ 280,000	\$ 280,000	2.00	\$ -	\$ -	\$ -
D9	Head Start subsidy (Department should apply for more grant funds and continue to explore program efficiencies beyond FY14-15)	Human Services	\$ -	\$ 752,634	\$ 752,634	-	\$ -	\$ -	\$ -
D10	Contract services for union negotiations (all unions will be bargaining except Local 55)	Non-Departmental	\$ -	\$ 200,000	\$ 200,000	-	\$ -	\$ -	\$ -
D11	171st Police Academy	Police	\$ -	\$ 1,414,480	\$ 1,414,480	-	\$ -	\$ -	\$ -
D12	Fund 172nd Police Academy recruitment and background expenses from using carry forward	Police	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
D13	Allocate funding for Police overtime based on current and historical spending	Police	\$ -	\$ 2,136,310	\$ 2,136,310	-	\$ -	\$ -	\$ -
D14	ShotSpotter funding - Police should seek grant funding for costs beyond FY14-15	Police	\$ -	\$ 348,000	\$ 348,000	-	\$ -	\$ -	\$ -
D15	Expand ShotSpotter to Downtown/Lake Merritt, Maxwell Park & Cleveland Heights OPD should seek grant funds for costs beyond FY14-15	Police	\$ -	\$ 146,600	\$ 146,600	-	\$ -	\$ -	\$ -
D16	Additional resources for the Animal Shelter; one-time funding while alternatives for Animal Shelter operations are explored	Police		\$ 400,000	\$ 400,000	TBD	\$ -	\$ -	\$ -
D17	Police performance audit contract services	Police	\$ 50,000	\$ -	\$ 50,000	-	\$ -	\$ -	\$ -
SUB-TOTAL -- CONSISTENT WITH PREVIOUS COUNCIL POLICY DIRECTION			\$ 553,496	\$ 5,928,024	\$ 6,481,520	5.50	\$ -	\$ -	\$ -

OTHER RECOMMENDED EXPENDITURE ADJUSTMENTS

E1	Shift Program Analyst III to the GPF/1010 from the Public Art Fund (5505) to align work performed with funding source and preserve public art capital funds	EWD	\$ 73,303	\$ -	\$ 73,303	0.50	\$ -	\$ -	\$ -
E2	Add Training Coordinator	Human Resources	\$ 132,306	\$ -	\$ 132,306	1.00	\$ -	\$ -	\$ -

MIDCYCLE AMENDMENTS TO 2014-15 BUDGET - EXHIBIT 1

General Purpose Fund (GPF/1010)

ITEM No.	Description	Department	EXPENDITURES				REVENUES		
			Ongoing	One-time	Combined	FTE	Ongoing	One-time	Combined
E3	Add positions for Information Technology to support various current and upcoming major projects	ITD	\$ 1,010,742	\$ -	\$ 1,010,742	6.00	\$ -	\$ -	\$ -
E4	East Bay Alliance Membership Fee (EWD)	Non-Departmental	\$ 50,000	\$ -	\$ 50,000	-	\$ -	\$ -	\$ -
E5	Software maintenance (Property Room, Crime Analysis, Forensic Logic, and Lexipol)	Police	\$ 310,080	\$ -	\$ 310,080	-	\$ -	\$ -	\$ -
E6	Eastmont Sub-Station Lease (ongoing) - OPD	Police	\$ 165,340	\$ -	\$ 165,340	-	\$ -	\$ -	\$ -
E7	Pending Litigation, Settlements, etc.	City-Wide	\$ 3,000,000	\$ -	\$ 3,000,000	-	\$ -	\$ -	\$ -
E8	OPD Payroll support (position filled and not reduced due to sustained workload after payroll automation)	Police	\$ 85,251	\$ -	\$ 85,251	1.00	\$ -	\$ -	\$ -
E9	Increase operating budget for Public Ethics division to address ethics concerns from the public	CAO	\$ 50,000	\$ -	\$ 50,000	-	\$ -	\$ -	\$ -
E10	GPF/1010 Additional Reserve allocation above and beyond 7.5%	City-Wide	\$ -	\$ 663,075	\$ 663,075	-	\$ -	\$ -	\$ -
E11	Set-aside funds for Library contingency for future Measure Q shortfalls	City-Wide	\$ -	\$ 500,000	\$ 500,000	-	\$ -	\$ -	\$ -
SUB-TOTAL – OTHER RECOMMENDED EXPENDITURE ADJUSTMENTS			\$ 4,877,022	\$ 1,163,075	\$ 6,040,097	8.50	\$ -	\$ -	\$ -
COST SAVINGS & BUDGET NEUTRAL CHANGES									
F1	Allocate 1.10 FTE Revenue Management positions to the Rent Arbitration Program Fund (2413) based on eligible work performed; savings offset by cost to allocate 0.50 FTE in CAO from Fund 2413 back to GPF	CAO/Finance	\$ 71,494	\$ -	\$ 71,494	(0.60)	\$ -	\$ -	\$ -
F2	Increase expense and revenue by \$60,000 for Labor Compliance Program (LCP) tracker annual user fees from forfeited compliance revenue	CAO	\$ 60,000	\$ -	\$ 60,000	-	\$ 60,000	\$ -	\$ 60,000
F3	Allocate position in CAO to Measure Y Fund (2251) based on eligible activities; partially offset in Fund 2251 by the elimination of a vacant Program Analyst, PPT	CAO	\$ (39,216)	\$ -	\$ (39,216)	-	\$ -	\$ -	\$ -
F4	Allocate CAO positions to the Successor Agency Reimbursement Fund (1610) based on eligible work performed	CAO	\$ (247,231)	\$ -	\$ (247,231)	(1.10)	\$ -	\$ -	\$ -
F5	Correct budgeted position based on incumbent classification; offset with other savings in CAO	CAO	\$ 46,430	\$ -	\$ 46,430	-	\$ -	\$ -	\$ -
F6	Increase CAO vacancy rate by 1.5 percent (from 4 percent to 5.5 percent)	CAO	\$ -	\$ (160,000)	\$ (160,000)	-	\$ -	\$ -	\$ -
F7	Add 3.0 Complaint Investigator II positions and 1.0 Office Assistant II placeholder positions and \$70k O&M for Citizens' Police Review Board (CPRB); eliminate remaining set-aside	CAO	\$ (173,594)	\$ -	\$ (173,594)	4.00	\$ -	\$ -	\$ -
F8	Delete 1.0 Revenue Assistant and 1.0 Public Service Representative in Revenue Management and Add 1.0 Tax Auditor II	Finance	\$ (67,723)	\$ -	\$ (67,723)	(1.00)	\$ -	\$ -	\$ -
F9	Allocate Finance positions to the Successor Agency Reimbursement Fund (1610) based on eligible work performed	Finance	\$ (153,185)	\$ -	\$ (153,185)	(0.70)	\$ -	\$ -	\$ -
F10	Transfer Treasury position to GPF/1010 from 2012 Refunding Debt Service Fund (6587); offset by increasing Treasury recoveries	Finance	\$ -	\$ -	\$ -	0.40	\$ -	\$ -	\$ -
F11	GPF/1010 subsidy to Measure Y Fund (2251) projected to be unused based on available fund balance in Fund 2251	Non-Departmental	\$ -	\$ (2,690,000)	\$ (2,690,000)	-	\$ -	\$ -	\$ -
SUB-TOTAL – COST SAVINGS & BUDGET NEUTRAL CHANGES			\$ (503,025)	\$ (2,850,000)	\$ (3,353,025)	1.00	\$ 60,000	\$ -	\$ 60,000
Variance			\$ 17,471,758	\$ 12,405,600	\$ 29,877,358	34.27	\$ 2,597,595	\$ 27,279,763	\$ 29,877,358
TOTAL			\$ 464,407,654	\$ 25,342,170	\$ 489,749,824	2,232.59	\$ 444,493,017	\$ 45,256,807	\$ 489,749,824

MIDCYCLE AMENDMENTS TO 2014-15 BUDGET - EXHIBIT 2

Other (Non-General Purpose) Funds

No.	Description	Department	Revenues	Expenditures	FTE
A1	Worker's Compensation Insurance Claims Fund (1150)				
A2	Negotiated and approved Cost of Living Adjustment	City-wide		\$ 146,502	-
A3	Net increase of 1.93 Full Time Equivalent (FTE) for Human Resources (Benefits Division)	Human Resources	\$ -	\$ 170,534	1.93
A4	Increase recoveries to offset increased costs	Non-Departmental	\$ -	\$ (317,036)	-
A5	SUB-TOTAL		\$ -	\$ -	1.93
B1	Oakland Redevelopment Successor Agency (ORSA) (1610)				
B2	Increase estimated administrative allowance revenue for ORSA per the ROPS	City-wide	\$ 473,478	\$ -	-
B3	Negotiated and approved Cost of Living Adjustment	City-wide	\$ -	\$ 91,253	-
B4	Transfer eligible CAO position costs from GPF/1010	CAO	\$ -	\$ 247,231	1.10
B5	Transfer eligible Finance position costs from GPF/1010	Finance	\$ -	\$ 134,994	0.70
B6	SUB-TOTAL		\$ 473,478	\$ 473,478	1.80
C1	Mandatory Refuse Fund (1700)				
C2	Program revenue adjustment based on proposed lower fee	Finance	\$ (1,023,774)		-
C3	Negotiated and approved Cost of Living Adjustment	Finance	\$ -	\$ 41,050	-
C4	Transfer positions to GPF/1010 based on projected eligible work performed	Finance	\$ -	\$ (1,023,774)	(7.63)
C5	Minor reduction to transfer to fund balance	Finance	\$ -	\$ (41,050)	-
C6	SUB-TOTAL		\$ (1,023,774)	\$ (1,023,774)	(7.63)
D1	Comprehensive Clean-Up Fund (1720)				
D2	Transfer from fund balance	City-wide	\$ 1,077,933	\$ -	-
D3	Negotiated and approved Cost of Living Adjustment	City-wide	\$ -	\$ 307,502	-
D4	Minor position reallocation	Public Works	\$ -	\$ 30,431	0.15
D5	One-time purchases for mowing and landscaping equipment	Public Works	\$ -	\$ 740,000	-
D6	SUB-TOTAL		\$ 1,077,933	\$ 1,077,933	0.15
E1	Hazardous Materials Inspections Fund (1740)				
E2	Negotiated and approved Cost of Living Adjustment	Fire	\$ -	\$ 23,632	-
E3	Position reallocation -- Civilian Fire Marshal gap funding transferred to GPF/1010	Fire	\$ -	\$ (134,617)	(0.65)
E4	Increase miscellaneous contract contingencies	Fire	\$ -	\$ 110,985	-
E5	SUB-TOTAL		\$ -	\$ -	(0.65)

MIDCYCLE AMENDMENTS TO 2014-15 BUDGET - EXHIBIT 2

Other (Non-General Purpose) Funds

No.	<u>Description</u>	<u>Department</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>FTE</u>
F1	Multipurpose Fund (1750)				
F2	Negotiated and approved Cost of Living Adjustment	City-wide	\$ -	\$ 38,863	-
F3	Increase parking garage revenue consistent with Resolution 84993 C.M.S.	Public Works	\$ 259,122	\$ -	-
F5	Add Program Analyst III to manage garages and parking lots per May 20th Council direction	Public Works	\$ -	\$ 109,394	0.62
F6	Transfer restricted Telegraph garage revenues and expenses to bond fund	EWD	\$ (10,000)	\$ (10,000)	-
F7	Transfer pro-rated portion of the loan expense to appropriate bond fund to account for former redevelopment garage share of expenditures	Finance	\$ -	\$ (140,695)	-
F8	Additional operating funds	Finance	\$ -	\$ 240,765	-
F9	Various minor position allocation changes	Various	\$ -	\$ (11,705)	0.10
F10	Transfer to fund balance	City-wide	\$ -	\$ 22,500	
F11	SUB-TOTAL		\$ 249,122	\$ 249,122	0.72
G1	Telecommunications Fund (1760)				
G2	Negotiated and approved Cost of Living Adjustment	City-wide	\$ -	\$ 6,328	-
G3	Transfer Mayor's Special Assistant to GPF/1010	Mayor's Office	\$ -	\$ (82,465)	(0.50)
G4	Transfer Public Information Office II to GPF/1010	CAO	\$ -	\$ (146,605)	(1.00)
G5	Allocate portion of Revenue positions to support franchise collection and franchise management	Finance	\$ -	\$ 36,900	0.25
G6	Upgrade two positions from permanent part-time to full-time	CAO	\$ -	\$ 11,277	0.10
G7	Kids First! mandated transfer (partially using fund balance as the source for the transfer)	Human Services	\$ 105,435		-
G8	Kids First! mandated reconciliation (based on FY 2008-09 through FY 2013-14 unrestricted revenues)	Human Services		\$ 280,000	-
G9	SUB-TOTAL		\$ 105,435	\$ 105,435	(1.15)
H1	Telecommunications Land Use (1770)				
H2	Negotiated and approved Cost of Living Adjustment	EWD	\$ -	\$ 10,873	-
H3	Add Administrative Analyst II to support Real Estate division	EWD	\$ -	\$ 114,310	1.00
H4	Shift 0.30 FTE to DSF/2415 to align funding with work performed	Planning & Building	\$ -	\$ (36,885)	(0.30)
H5	Reduce operating and maintenance budget based on historical experience	EWD	\$ -	\$ (20,000)	
H6	Increase revenue based on historical experience	EWD	\$ 43,645	\$ -	-
H7	Website (Digital Front Door) support (one-time), and increase use of available fund balance	CAO	\$ 49,653	\$ 25,000	-
H8	SUB-TOTAL		\$ 93,298	\$ 93,298	0.70

MIDCYCLE AMENDMENTS TO 2014-15 BUDGET - EXHIBIT 2

Other (Non-General Purpose) Funds

No.	Description	Department	Revenues	Expenditures	FTE
I1	Kids First Oakland Children's Fund (1780)				
I2	Negotiated and approved Cost of Living Adjustment	Human Services	\$ -	\$ 21,611	-
I3	Increase in the transfer from GPF; ten percent allocated to program administration	Human Services	\$ -	\$ 258,610	-
I4	Increase in the transfer from GPF for FY14-15; increase in third party contracts/grants	Human Services	\$ 543,673	\$ 489,306	-
I5	Increase in the transfer from GPF for FY12-13 reconciliation; increase in third party contracts/grants	Human Services	\$ 1,978,537	\$ 1,780,683	-
I6	Increase in the transfer from Fund 1760 for reconciliation; increase in third party contracts/grants	Human Services	\$ 280,000	\$ 252,000	-
I7	SUB-TOTAL		\$ 2,802,210	\$ 2,802,210	-
J1	HUD-CDBG Fund (2108)				
J2	CDBG Grant Revenue Increase	Housing	\$ 639,611	\$ -	-
J3	Program Income Increase and miscellaneous revenue	Housing	\$ 51,529	\$ -	-
J4	Negotiated and approved Cost of Living Adjustment	City-wide	\$ -	\$ 114,678	-
J5	Upgrade vacant Account Clerk III to Accountant II; increase allocation	Housing	\$ -	\$ 37,258	0.10
J6	Add 1.15 FTE for CDBG Coordination - grant management and support	Housing	\$ -	\$ 159,181	1.15
J7	Add 2.30 FTE to support Residential Lending	Housing	\$ -	\$ 257,840	2.30
J8	Add 0.75 FTE (Management Assistant) to CDBG/2108 in Strategic Initiatives unit	Housing	\$ -	\$ 122,183	0.75
J9	SUB-TOTAL		\$ 691,140	\$ 691,140	4.30
K1	HUD-Home Fund (2109)				
K2	HOME Grant Revenue Increase	Housing	\$ 159,743	\$ -	-
K3	Negotiated and approved Cost of Living Adjustment	Housing	\$ -	\$ 15,806	-
K4	Increase Loan Expenditures	Housing	\$ -	\$ 101,927	-
K5	Upgrade vacant Account Clerk III to Accountant II; decrease allocation	Housing	\$ -	\$ 1,058	(0.06)
K6	Transfer 0.25 FTE (Housing Development Coordinator III) from DSF/2415	Housing	\$ -	\$ 40,952	0.25
K7	SUB-TOTAL		\$ 159,743	\$ 159,743	0.19
L1	Department of Labor Fund (2114)				
L2	Grant Revenue Decrease	Human Services	\$ (120,709)	\$ -	-
L3	Reduce funding for Senior Aides to balance reduction in grant revenue	Human Services	\$ -	\$ (120,709)	(5.67)
L4	SUB-TOTAL		\$ (120,709)	\$ (120,709)	(5.67)

MIDCYCLE AMENDMENTS TO 2014-15 BUDGET - EXHIBIT 2

Other (Non-General Purpose) Funds

No.	<u>Description</u>	<u>Department</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>FTE</u>
M1	Department of Health & Human Services Fund (2128)				
M2	Head Start Grant Revenue Increase -- Sequestration restoration	Human Services	\$ 917,625	\$ -	-
M3	Head Start Grant Revenue Increase -- Cost of Living Adjustment	Human Services	\$ 235,447	\$ -	-
M4	Technical adjustment to grant revenues and expense	Human Services	\$ (648,514)	\$ (346,700)	-
M5	Negotiated and approved Cost of Living Adjustment	Human Services	\$ -	\$ 343,289	-
M6	Transfer in from the GPF/1010 Head Start subsidy	Human Services	\$ 752,634	\$ -	-
M7	Add back 12.60 FTEs for Head Start	Human Services	\$ -	\$ 1,108,099	12.60
M8	Various positions changes/additions	Human Services	\$ -	\$ 152,504	1.26
M10	SUB-TOTAL		\$ 1,257,192	\$ 1,257,192	13.86
N1	Workforce Investment Grant Fund (2195)				
N2	Negotiated and approved Cost of Living Adjustment	EWD	\$ -	\$ 43,568	-
N3	Add 1.0 Administrative Analyst II to support WIA system administration per Resolution #84541	EWD	\$ -	\$ 133,679	1.00
N4	Use project fund balance/carryforward to offset increased costs	EWD	\$ -	\$ (177,247)	-
N5	SUB-TOTAL		\$ -	\$ -	1.00
O1	Library Retention and Enhancement (Measure Q) Fund (2241)				
O2	Additional revenue per Consumer Price Index (CPI) adjustment of 2.2 percent	City-wide	\$ 373,942	\$ -	-
O3	Reduce transfer from fund balance	Library	\$ (74,986)	\$ -	-
O4	Negotiated and approved Cost of Living Adjustment	Library	\$ -	\$ 367,666	-
O5	Minor change in position allocation	Library	\$ -	\$ (68,710)	(0.42)
O6	SUB-TOTAL		\$ 298,956	\$ 298,956	(0.42)
P1	Paramedic Service (Measure N) Fund (2250)				
P2	Additional revenue per Consumer Price Index (CPI) adjustment of 2.2 percent	City-wide	\$ 40,059	\$ -	-
P3	Increase transfer from fund balance	Fire	\$ 23,273	\$ -	-
P4	Negotiated and approved Cost of Living Adjustment	Fire	\$ -	\$ 58,332	-
P5	Increase appropriation for consultant contract	CAO	\$ -	\$ 5,000	-
P6	SUB-TOTAL		\$ 63,332	\$ 63,332	-

MIDCYCLE AMENDMENTS TO 2014-15 BUDGET - EXHIBIT 2

Other (Non-General Purpose) Funds

No.	<u>Description</u>	<u>Department</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>FTE</u>
Q1	Measure Y Fund (2251)				
Q2	Additional revenue per Consumer Price Index (CPI) adjustment of 2.2 percent	City-wide	\$ 395,913	\$ -	-
Q3	Fund balance available to potential shortfall	City-wide	\$ 2,313,733	\$ -	-
Q4	Reduce transfer in from the GPF/1010	City-wide	\$ (2,690,000)	\$ -	-
Q5	Negotiated and approved Cost of Living Adjustment	City-wide	\$ -	\$ 42,908	-
Q6	Eliminate vacant Program Analyst, PPT and partially offset with a transfer of positions from GPF/1010	CAO	\$ -	\$ (23,262)	-
Q7	SUB-TOTAL		\$ 19,646	\$ 19,646	-
R1	Emergency Retention (Measure M) Fund (2412)				
R2	Additional revenue per Consumer Price Index (CPI) adjustment of 2.2 percent	City-wide	\$ 50,352	\$ -	-
R3	Additional revenue true-up per consultant estimate of revenues	Fire	\$ 96,231	\$ -	-
R4	Negotiated and approved Cost of Living Adjustment	Fire	\$ -	\$ 44,078	-
R5	Increase appropriation for consultant contract and contract contingency	CAO	\$ -	\$ 102,505	-
R6	SUB-TOTAL		\$ 146,583	\$ 146,583	-
S1	Rent Adjustment Program Fund (2413)				
S2	Fund balance available to cover expenditure adjustments	City-wide	\$ 182,081	\$ -	-
S3	Negotiated and approved Cost of Living Adjustment	City-wide	\$ -	\$ 57,112	-
S4	Add Senior Hearing Officer	Housing	\$ -	\$ 196,405	1.00
S5	Upgrade vacant Account Clerk III to Accountant II; adjust allocation	Housing	\$ -	\$ 58	(0.04)
S6	Reallocate positions between GPF/1010 and RAP	CAO/Finance	\$ -	\$ (71,494)	0.60
S7	SUB-TOTAL		\$ 182,081	\$ 182,081	1.56

MIDCYCLE AMENDMENTS TO 2014-15 BUDGET - EXHIBIT 2

Other (Non-General Purpose) Funds

No.	<u>Description</u>	<u>Department</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>FTE</u>
T1	Development Services Fund (2415)				
T2	Increase revenue based on current and major projects	Planning & Building	\$ 1,184,479	\$ -	-
T3	Negotiated and approved Cost of Living Adjustment	City-wide	\$ -	\$ 568,719	-
T4	Eliminate transfer to fund balance	City-wide	\$ -	\$ (767,866)	-
T5	Add 0.50 FTE for Housing Strategic Initiatives; shift	Housing	\$ -	\$ (20,455)	-
T6	Shift 0.30 FTE from Land Use Telecomm/1770 to align funding with duties	Planning & Building	\$ -	\$ 45,398	0.30
T7	Increase overtime for foreclosure project and other operating costs	Planning & Building		\$ 259,760	-
T8	Records/Technology (Rec/Tech) project funds (restricted) operating costs associated with service contracts, capital expenses for electronic scanning	Planning & Building	\$ -	\$ 342,040	-
T9	Website (Digital Front Door) support using Rec/Tech project funds (one-time)	CAO	\$ 25,000	\$ 25,000	-
T10	Transfer position to GPF/1010 from DSF/2415 0.80 FTE (Accela Project Manager) following implementation of Accela; adjustment necessary based on work performed and eligible costs	ITD	\$ -	\$ (191,068)	(0.80)
T11	Transfer position to DSF/2415 from GPF/1010 0.50 FTE Systems Programmer (Accela Support); adjustment necessary based on work performed and eligible costs	ITD	\$ -	\$ 89,108	0.50
T12	Add two Business Analyst II position to support Accela system; Rec/Tech project funded	Planning & Building	\$ -	\$ 265,653	2.00
T13	Various other position changes that net to a reduction of 1.0 FTE	Planning & Building	\$ -	\$ (72,259)	(1.00)
T14	Increase contingency to allow for additional staffing as needed throughout the year	Planning & Building	\$ -	\$ 665,449	-
T15	SUB-TOTAL		\$ 1,209,479	\$ 1,209,479	1.00
U1	Measure C Fund (2419)				
U2	Projected increase in Transient Occupancy Tax (TOT)	Non-Dept/EWD	\$ 1,028,435	\$ -	-
U3	Allocate to programs based on approved allocations -- Oakland Convention & Visitor's Bureau	Non-Departmental	\$ -	\$ 514,219	-
U4	Allocate to programs based on approved allocations -- Chabot Space & Science Center	Non-Departmental	\$ -	\$ 128,554	-
U5	Allocate to programs based on approved allocations -- Oakland Zoo	Non-Departmental	\$ -	\$ 128,554	-
U6	Allocate to programs based on approved allocations -- Children's Fairyland	Non-Departmental	\$ -	\$ 128,554	-
U7	Allocate to programs based on approved allocations -- Cultural Funding Grants	EWD	\$ -	\$ 34,218	-
U8	Allocate to programs based on approved allocations -- Art & Soul	EWD	\$ -	\$ 15,432	-
U9	Allocate to programs based on approved allocations -- Fairs & Festivals	EWD	\$ -	\$ 78,904	-
U10	SUB-TOTAL		\$ 1,028,435	\$ 1,028,435	-
V1	Library Grants Fund (2993)				
V2	State grant for public library no longer available; impacts funds available for books, etc.	Library	\$ (250,000)	\$ (250,000)	-
V3	SUB-TOTAL		\$ (250,000)	\$ (250,000)	-

MIDCYCLE AMENDMENTS TO 2014-15 BUDGET - EXHIBIT 2

Other (Non-General Purpose) Funds

No.	<u>Description</u>	<u>Department</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>FTE</u>
W1	Social Services Grant Fund (2994)				
W2	Grant funds no longer available	Human Services	\$ (76,000)	\$ (76,000)	-
W3	SUB-TOTAL		\$ (76,000)	\$ (76,000)	-
X1	Sewer Service Fund (3100)				
X2	Increase revenue based on historical actuals and to account for recent sewer service rate increase	City-wide	\$ 4,810,940		-
X3	Fund balance available to cover possible shortfall and one-time expenditures	City-wide	\$ 6,954,060		-
X4	Negotiated and approved Cost of Living Adjustment	City-wide	\$ -	\$ 380,742	-
X5	Allocate Revenue Management position based on eligible costs and work performed	Finance	\$ -	\$ 11,696	0.10
X6	Upgrade Assistant Engineer II to Civil Engineer	Public Works	\$ -	\$ 1,202	-
X7	Reduce debt service resulting from refinancing sewer bonds	Public Works	\$ -	\$ (822,700)	-
X8	Increase operating funds to account for potential standby costs, fees, etc.	Public Works	\$ -	\$ 3,190,000	-
X9	Add ten positions including an operations manager to create separate division for Sewers in order support operations and compliance with consent decree.	Public Works	\$ -	\$ 1,799,060	10.00
X10	Increase overtime budget	Public Works	\$ -	\$ 300,000	-
X11	Add <u>one-time</u> funding for equipment, rehab a large culvert, legal fees, penalties, and contingency	Public Works	\$ -	\$ 6,905,000	-
X12	SUB-TOTAL		\$ 11,765,000	\$ 11,765,000	10.10
Y1	Public Art Fund (5505)				
Y2	Reduce negative offset in order to increase public art capital project funds	EWD	\$ -	\$ 81,420	-
Y3	Negotiated and approved Cost of Living Adjustment	EWD	\$ -	\$ 6,156	-
Y4	Transfer 0.50 FTE to GPF/1010 to align work performed with funding source and preserve public art capital funds	EWD	\$ -	\$ (87,576)	(0.50)
Y5	SUB-TOTAL		\$ -	\$ -	(0.50)
Z1	Central District Tax Allocation Bond, Series 2003 Fund (5611)				
Z2	Increase parking garage revenue and expense consistent with Resolution 84993 C.M.S. for UCOP garage and other surface lots	Public Works / Finance	\$ 720,185	\$ 331,118	-
Z3	Add Program Analyst III to manage garages and parking lots per May 20th Council direction	Public Works	\$ -	\$ 12,351	0.07
Z4	Expenditures paid directly by City for credit card fees and others expenditures	Finance	\$ -	\$ 10,000	-
Z5	Transfer to fund balance	City-wide	\$ -	\$ 366,716	-
Z6	SUB-TOTAL		\$ 720,185	\$ 720,185	0.07

MIDCYCLE AMENDMENTS TO 2014-15 BUDGET - EXHIBIT 2

Other (Non-General Purpose) Funds

No.	Description	Department	Revenues	Expenditures	FTE
AA1	Central District Tax Allocation Bond, Series 2009T Fund (5613)				
AA2	Transfer budgeted revenue and expenditure associated with Telegraph garage from the Multipurpose Reserve Fund (1750) to appropriate restricted bond fund	EWD	\$ 10,000	\$ 10,000	-
AA3	Increase parking garage revenue and expense consistent with Resolution 84993 C.M.S. for City Center West and Telegraph garages	Public Works / Finance	\$ 2,599,295	\$ 1,191,630	-
AA4	Add Program Analyst III to manage garages and parking lots per May 20th Council direction	Public Works	\$ -	\$ 54,697	0.31
AA5	Allocate a portion of contract and loan expenditures from Fund 1750 (38%)	Finance	\$ -	\$ 186,295	-
AA7	Expenditures paid directly by City for credit card fees and others expenditures	Finance	\$ -	\$ 200,000	-
AA8	Transfer to fund balance	City-wide	\$ -	\$ 966,673	-
AA9	SUB-TOTAL		\$ 2,609,295	\$ 2,609,295	0.31
AB1	Grant Clearing Fund (7760)				
AB2	Negotiated and approved Cost of Living Adjustment	City-wide	\$ -	\$ 564,836	-
AB3	Increase overhead recoveries	City-wide	\$ -	\$ (503,233)	-
AB4	Various position changes (reclassifications)	Public Works	\$ -	\$ (19,785)	0.55
AB5	Reduce Revenue Management position	Finance	\$ -	\$ (41,818)	(0.33)
AB6	SUB-TOTAL		\$ -	\$ -	0.22
AC1	Trade Corridor Improvement Fund State Grant (2129)				
AC2	Transfer 2.60 FTEs and Environmental Services work order allocation from the Army Base Fund to the TCIF Grant Fund as allocated by the grant budget	EWD	\$ -	\$ 644,522	2.60
AC3	Adjust carryforward offset to balance since grant already budgeted	EWD	\$ -	\$ (644,522)	-
AC4	SUB-TOTAL		\$ -	\$ -	2.60
AD1	Army Base Leasing Fund (5671)				
AD2	Transfer 2.60 FTEs and Environmental Services work order allocation from the Army Base Fund to the TCIF Grant Fund as allocated by the grant budget	EWD	\$ -	\$ (644,522)	(2.60)
AD3	Adjust carryforward offset to balance since funds already budgeted	EWD	\$ -	\$ 644,522	-
AD4	SUB-TOTAL		\$ -	\$ -	(2.60)
AE1	All Other Funds				
AE2	Negotiated and approved Cost of Living Adjustment; Other minor changes to various funds and associated revenue balancing measures	City-wide	\$ 951,940	\$ 984,321	14.05
AE3	SUB-TOTAL		\$ 951,940	\$ 984,321	14.05
TOTAL PROPOSED OTHER FUNDS BUDGET			\$ 24,434,000	\$ 24,466,381	35.94

MIDCYCLE AMENDMENTS TO 2014-15 BUDGET GPF REVENUES - EXHIBIT 3

GPF Revenues	FY 2011-12 Actuals	FY 2012-13 Actuals	FY 2013-14 Adopted Budget	FY 2013-14 Q2 Adjusted Budget	FY 2013-14 Q3	FY 2014-15 Adopted Budget	FY 2014-15 Proposed Adjusted	Variance FY14-15
					Projected Year End			Adopted to FY14-15 Proposed
Property Tax	\$138,796,954	\$ 154,141,784	\$ 144,468,000	\$ 146,894,000	\$ 142,061,162	\$ 151,358,000	\$ 148,846,000	\$ (2,512,000)
Sales Tax	\$44,740,906	\$ 48,817,906	\$ 48,893,000	\$ 48,893,000	\$ 49,061,996	\$ 50,360,000	\$ 50,360,000	\$ -
Business License Tax	\$58,711,453	\$ 60,371,000	\$ 59,240,000	\$ 59,850,000	\$ 58,850,505	\$ 61,017,000	\$ 60,616,020	\$ (400,980)
Utility Consumption Tax	\$51,434,031	\$ 50,752,000	\$ 50,000,000	\$ 49,128,000	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000	\$ -
Real Estate Transfer Tax	\$30,653,221	\$ 47,406,000	\$ 40,365,000	\$ 56,745,000	\$ 56,745,000	\$ 41,980,000	\$ 53,000,000	\$ 11,020,000
Transient Occupancy Tax	\$10,737,323	\$ 12,344,115	\$ 12,620,000	\$ 14,567,000	\$ 14,567,000	\$ 12,936,000	\$ 14,883,000	\$ 1,947,000
Parking Tax	\$8,616,474	\$ 7,946,656	\$ 9,235,000	\$ 7,947,000	\$ 8,232,736	\$ 9,466,000	\$ 8,178,000	\$ (1,288,000)
Licenses & Permits	\$1,158,650	\$ 1,372,645	\$ 1,427,188	\$ 1,914,800	\$ 1,914,800	\$ 1,455,731	\$ 1,935,731	\$ 480,000
Fines & Penalties	\$24,246,700	\$ 21,290,746	\$ 22,498,995	\$ 25,050,000	\$ 24,625,143	\$ 21,568,807	\$ 23,268,807	\$ 1,700,000
Interest Income	\$740,482	\$ 797,823	\$ 740,482	\$ 740,482	\$ 740,482	\$ 740,482	\$ 740,482	\$ -
Service Charges	\$45,948,737	\$ 43,118,215	\$ 43,912,137	\$ 44,112,137	\$ 42,966,898	\$ 44,169,082	\$ 46,956,242	\$ 2,787,160
Internal Service Funds	\$505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Subsidies	\$229,107	\$ 242,954	\$ -	\$ 129,188	\$ 129,188	\$ -	\$ 119,435	\$ 119,435
Miscellaneous Revenue	\$32,079,762	\$ 1,790,238	\$ 1,299,320	\$ 349,320	\$ 349,320	\$ 4,824,320	\$ 4,349,320	\$ (475,000)
Interfund Transfers	\$178,023	\$ 2,900,000						\$ -
SUB-TOTAL	\$448,272,328	\$ 453,292,082	\$ 434,699,122	\$ 456,319,927	\$ 450,244,229	\$ 449,875,422	\$ 463,253,037	\$ 13,377,615
Transfers from Fund Balance	\$0	\$ -	\$ 20,595,277	\$ 20,910,000	\$ 20,910,000	\$ 9,997,044	\$ 26,496,787	\$ 16,499,743
TOTAL	\$448,272,328	\$ 453,292,082	\$ 455,294,399	\$ 477,229,927	\$ 471,154,229	\$ 459,872,466	\$ 489,749,824	\$ 29,877,358